

# Agenda

## MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION

WEDNESDAY, MAY 28, 2014 – 6:00 P.M.

SPECIAL SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING  
COUNCIL CHAMBER/1 CIVIC CENTER DRIVE, SAN MARCOS, CA 92069

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

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Secretary at (760) 744-1050, ext. 3121. 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. Forms are located at the rear of the Council Chambers. 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.

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.

### AGENDA

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL

### NEW BUSINESS

1. PRESIDENT'S REPORT

*Recommendation: **NOTE & FILE***

2. ELECTION OF OFFICERS

*Recommendation: **CONSIDER/APPROVE***

3. REAPPOINTMENT OF CHIEF FINANCIAL OFFICER AND BOARD SECRETARY

(a) SMCF Resolution No. 2014-123 extending Policy No. 2004-07 until Spring 2015.

*Recommendation: **CONSIDER/APPROVE***

4. SMCF GRANT FUNDING COMMITTEE RECOMMENDATION

Spring Quarter Funding Recommendation to the SMCF Board for Deliberation.

(a) Spring Quarter and Arts & Cultural Grant Funding Recommendation Worksheet

- (b) Regular/Mini Grant Funding History Fiscal Year 2013/2014
- (c) SMCF Resolution No. 2014-124 – Regular Grants
- (d) SMCF Resolution No. 2014-125 – Arts & Cultural Grants

*Recommendation:* **CONSIDER/APPROVE**

**5. SAN MARCOS NOW AND FOREVER CAMPAIGN**

*Recommendation:* **DISCUSSION/CONSIDERATION/POSSIBLE ACTION**

**6. POLICY DISCUSSION – ACCEPTANCE OF TICKETS FROM GRANT SEEKING ORGANIZATIONS**

*Recommendation:* **DISCUSSION/ACTION ITEM**

**CONSENT CALENDAR**

- 7. WAIVER OF TEXT** This item is to waive the reading of all text of all Resolutions and Policies adopted at this meeting. Resolutions and Policies shall be adopted by title.

*Recommendation:* **WAIVE**

- 8. APPROVAL OF MINUTES** SMCF Board Meeting February 18, 2014

*Recommendation:* **CONSIDER/APPROVE**

**9. REPORT: FUND STATEMENT and ASSETS AVAILABLE FOR DISTRIBUTION**

*Recommendation:* **NOTE & FILE**

**10. REPORT: FY13/14 SUMMARY OF TRANSACTIONS**

*Recommendation:* **NOTE & FILE**

- 11. ORAL COMMUNICATIONS** Speakers are limited to five minutes. Please complete a “Request to Speak” form and place in basket provided. According to Board policy, *FIFTEEN* minutes has been established during this portion of the Agenda to allow citizens to speak on any matter NOT listed. The Board is prohibited by state law from taking action on items NOT listed on the Agenda. However they may refer the matter for a future report and recommendations.

**ITEMS FOR THE GOOD OF THE ORDER**

**12. MISCELLANEOUS**

- (a) Selection of next quarter’s Grant Funding Committee

**13. ADJOURNMENT**

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

**AFFIDAVIT OF POSTING**

I, Wendy Kaserman, hereby certify that I caused the posting of this Agenda on the bulletin board located at the north entrance to City Hall on Tuesday, May 27 2014 at 4:30 pm.

DATE: Tuesday, May 27, 2014

  
\_\_\_\_\_  
Wendy Kaserman, Recording Secretary - SMCF

**SMCF Resolution No 2014-123**

**A RESOLUTION OF THE SAN MARCOS COMMUNITY FOUNDATION  
TO EXTEND POLICY NO. 2004-07 ESTABLISHING A PROCEDURE TO FILL THE  
POSITIONS OF CHIEF FINANCIAL OFFICER (TREASURER) AND SECRETARY**

**WHEREAS**, the Bylaws of the San Marcos Community Foundation, ARTICLE 5. POWERS OF DIRECTORS, indicates that the Board of Directors shall have the power to appoint all the corporation's officers; and

**WHEREAS**, the Bylaws of the San Marcos Community Foundation, ARTICLE 8. OFFICERS, indicates that the officers of the corporation shall be a President, Secretary, and a Chief Financial Officer; and

**WHEREAS**, the Board of Directors previously established Policy No. 2004-07 to formalize how these positions are filled until the Spring Quarter meeting in May 2005; and

**WHEREAS**, the Board by Resolution No. 06-79 continued these appointments until the Spring Quarter meeting in May, 2007; and

**WHEREAS**, the Board by Resolution No. 07-86 continued these appointments until the Spring Quarter meeting in May, 2008; and

**WHEREAS**, the Board by Resolution No. 08-93 continued these appointments until the Spring Quarter meeting in May, 2009; and

**WHEREAS**, the Board by Resolution No. 09—97 continued these appointments until the Spring Quarter meeting in May, 2010; and

**WHEREAS**, the Board by Resolution No. 10-100 continued these appointments until the Spring Quarter meeting in May, 2011; and

**WHEREAS**, the Board by Resolution No. 2011-104 continued these appointments until the Spring Quarter meeting in May, 2012; and

**WHEREAS**, the Board by Resolution No. 2012-110 continued these appointments until the Spring Quarter meeting in May, 2013; and

**WHEREAS**, the Board desires to continue these appointments until the Spring Quarter meeting in May 2014 at which time there will be an election of officers.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the San Marcos Community Foundation does hereby approve that the City of San Marcos Finance Director shall serve as the Foundation's Chief Financial Officer (Treasurer) and that the Assistant to the City Manager shall function as the Foundation's Secretary until the Spring Quarter meeting in May, 2015, at which time there will be an election of officers.

**PASSED, APPROVED, AND ADOPTED** by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 28th day of May, 2014, by the following roll call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

ABSENT: BOARD MEMBERS:

**APPROVED:**

\_\_\_\_\_  
Colleen Lukoff, President

**ATTEST:**

\_\_\_\_\_  
Wendy Kaserman, Secretary



## SAN MARCOS COMMUNITY FOUNDATION

### Spring Quarter 2014 Funding Recommendation Worksheet

**Available for Distribution:** \$8,055

*Funds for FY13-14 Distribution Based on 6/30/2013 Asset Balance: Between \$47,759 to \$59,699*

*Total FY13-14 Distributions Year to Date= \$51,643.46*

*Remaining Funds for Distribution in FY13-14: \$8,055\**

*\* The first month of the summer quarter falls within this fiscal year*

<b>Applicant</b>	<b>Grant Type</b>	<b>Summary of Request</b>	<b>Requested</b>	<b>GFC Recommendation</b>
Twin Oaks Elementary Parent-Teacher Organization	Regular	To purchase art supplies and provide experienced art teachers for the Twin Oaks Elementary Art Program. Serves 750 San Marcos residents.	\$10,000	\$0
Make-A-Wish Foundation of San Diego	Regular	To assist with the costs of fulfilling wishes for children between 2 ½ and 18 with life-threatening medical conditions. Application does not specify how many San Marcos residents would benefit from the program.	\$10,000	\$0
The Elizabeth Hospice Foundation	Regular	To help fund Hospice Care & Grief Counseling Services for people of all ages regardless of insurance status or ability to pay. In FY'13 program served 390 San Marcos residents. Does not specify how many San Marcos residents this grant would serve.	\$10,000	\$3,000
Palomar College Foundation	Regular	To help fund the Textbook Assistance Program, which enables all students to have access to the books they need by subsidizing	\$5,000	\$3,000

		access to books through direct rental by students or through purchase and placement in the library of special reserve copies. Serves 300 San Marcos residents.		
The Angel's Depot	Regular	To help fund the Senior Emergency Meal Box Program currently being provided free of charge each month to 60 prequalified San Marcos seniors.	\$10,000	\$0
			<b>Total Grants Requested: \$19,500</b>	

**SAN MARCOS COMMUNITY FOUNDATION**

**Summary of Arts and Cultural Grant Funding Requests**

**Available for Distribution: \$5,000**

<b>Applicant</b>	<b>Summary of Request</b>	<b>Requested</b>	<b>GFC Recommendation</b>
Boys & Girls Club of San Marcos	Request for funding to implement a Youth Fine Arts Program & Exhibit for youth members.	\$2,500	\$1,000
San Marcos Arts Council	Request for funding to host art projects and events.	\$2,500	\$2,500
San Marcos Historical Society	Request for funding to support two theater productions at Heritage Park in 2014.	\$1,500	\$1,500
		<b>Total Grants Requested: \$6,500</b>	

**SAN MARCOS COMMUNITY FOUNDATION**  
**Grants Awarded FY13-14 (As of 5/27/2014)**

Organization	Request	Type	Award	Mtg. Date	Rptg. Date	Report Received	Project Summary
Mission Hills High School	\$4,000-\$6,000	R	<b>\$3,555.00</b>	8/20/2013	2/20/2014	Reporting documentation received 2/20/2014	To help purchase the equipment needed to complete the curriculum for a full year jewelry and metals course. Serves approximately 200 Mission Hills High School students.
North County Health Services	\$7,579.14	R	<b>\$3,780.00</b>	8/20/2013	2/20/2014	Reporting documentation received 2/5/2014	To purchase 2 portable vital signs machines to be used in the San Marcos Health Center's 24 exam rooms. The organization has served just over 18,000 San Marcos residents since 2011.
Casa de Amparo	\$5,000.00	R	<b>\$2,000.00</b>	8/20/2013	2/20/2014	Reporting Documentation Received 2/12/2014	To assist with the organization's Residential Services Program (RSP), specifically costs associated with transporting residents (ages 6-21) to recreational, cultural events, medical and dental appointments, as well as admission costs for recreational and cultural events. Serves 75 San Marcos residents.
Boys and Girls Club of San Marcos	\$10,000.00	R	<b>\$4,339.00</b>	8/20/2013	2/20/2014	Reporting documentation received 2/20/2014	To expand the after school Academic Success program at San Marcos Elementary School and Alvin Dunn Elementary School. Will serve 100 San Marcos residents.
Meals-on-Wheels Greater San Diego, Inc	\$1,500.00	M	<b>\$1,500.00</b>	7/10/2013	1/10/2014	received 1/9/2014	homebound San Marcos seniors. Serves 106 San Marcos
TERI, Inc	\$1,500.00	M	<b>\$1,500.00</b>	7/10/2013	1/10/2014	GFC voted to extend use of funds through 3/2015	To support application to an Institutional Research Board for research to identify the correlation between brain patterns and severity of autism. Will serve 72 San Marcos residents.
<b>Total Grants Awarded Summer Quarter</b> *Excludes Grants Awarded in Summer Quarter 2013 that fell in Previous Fiscal Year <b>\$16,674.00</b>							
Fall Quarter							
Alvin Dunn Elementary School	\$1,469.46	M	<b>\$1,469.46</b>	10/9/2013	4/9/2014	Reporting Documentation Received 4/10/2014	To purchase accessories for the technology classroom at Alvin Dunn Elementary School. Accessories will be used to help students with State standardized testing which is transitioning to an online format. The accessories will also be used to improve sound quality for lessons on tablets, as well as improving the instructor's ability to communicate information to students. Serves approximately 735 San Marcos residents (students)
Meals-on-Wheels Greater San Diego, Inc	\$8,000.00	R	<b>\$7,000.00</b>	11/19/2013	5/19/2014		To assist with the costs of rent for one year (\$10,200) at the organization's North County Service Center in San Marcos. Receiving assistance with rent will allow the organization to spend more funds on meals for homebound seniors in San Marcos. Serves 124 San Marcos residents.

Just in Time for Foster Youth	\$5,000.00	R	\$5,000.00	11/19/2013	5/19/2014		To purchase laptop computers for ten college bound former foster youth enrolled at California State University San Marcos. Request will assist with the organization's goal to help the students beat national averages and graduate college. Serves 10 San Marcos residents
Total Grants Awarded Fall Quarter		\$13,469.46					
Winter Quarter							
Fan of the Feather	\$1,500.00	M	\$1,500.00	2/18/2014	8/18/2014		Request for funding in the amount of \$1,500 for the Stabilization Program for Homeless Veterans to purchase three computers for the facility's internet café and the staff office. Computers will be available for client use as well as use by the organization's program manager. Benefits 20 San Marcos residents.
San Marcos Unified School District	\$5,000.00	R	\$5,000.00	2/18/2014	8/18/2014		To assist with the costs of developing, implementing and conducting an orchestral music program in the San Marcos Unified School District Title 1 Elementary Schools. Serves 60 San Marcos residents.
Solutions for Change	\$10,000.00	R	\$7,000.00	2/18/2014	8/18/2014		To assist with the costs of the Employment Related Training Program which is the first of a four phase workforce development component in the Solutions University Curriculum. Serves 17 San Marcos residents.
Tender Loving Canines Assistance Dogs, Inc.	\$5,930.00	R	\$2,000.00	2/18/2014	8/18/2014		To assist with the costs to acquire, care for, and train dogs that will assist children on the autism spectrum, as well as veterans with Post Traumatic Stress Disorder and Traumatic Stress Disorder and traumatic brain injuries and/or other disabilities. Application does not specific how many residents would be served.
Total Grants Awarded Winter Quarter		\$15,500.00					
Spring Quarter							
Palomar Health Foundation	\$1,500.00	M	\$1,500.00	3/12/2014	9/12/2014		To assist with the costs of treating and collecting forensic evidence for victims of sexual assault and child abuse. Serves approximately 50 San Marcos residents per year.
San Marcos Unified School District	\$1,500.00	M	\$1,500.00	3/12/2014	9/12/2014		To assist with the travel costs of participating in a Model United Nations Conference in New York City. The application states over 120 residents are served through this program.
Interfaith Community Services	\$1,500.00	M	\$1,500.00	5/22/2014	11/22/2014		To assist with the Senior Services Program that supports low income seniors in North County to live independently and remain in their homes as they age. The program served 56 San Marcos residents last year.
Meals-on-Wheels Greater San Diego, Inc	\$1,500.00	M	\$500.00	5/22/2014	11/22/2014		To help purchase, prepare and deliver healthy meals to homebound seniors in San Marcos. Application states 140 San Marcos residents served

San Marcos Historical Society	\$1,500.00	M	\$1,000.00	5/22/2014	11/22/2014	To help purchase computer and software equipment for staff and a projector for presentations to the public.
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Total Grants Awarded Spring Quarter			\$6,000.00			
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Grants Awarded FY2013-2014 YTD	\$51,643.46
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Funds Available for Distribution Fiscal Year 2013-2014	4%	\$47,759
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Based upon assets available on 6/30/2013 of \$1,193,971.62	5%	\$59,699
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Funds Available Per Quarter for Fiscal Year 2013-2014	4%	\$11,940
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Target- Not Reflective of Actual Amounts As Shown Above	5%	\$14,925
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Maximum Remaining Funds Based on Grants Awarded YTD	\$8,055.12
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**City of San Marcos**  
**Arts and Cultural Grant Application 2014**

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Grant request: \$2,500

Total Program Budget: \$10,000

Name of Organization: Boys & Girls Club of San Marcos

Contact Person Kim Webb Title Director of Development & Marketing

Organization Address 1 Positive Place

Phone: 760-471-2490 Fax: 760-471-0673

Email: kim@boysgirlsclubsm.org Web address: www.boysgirlsclubsm.org

Number Paid staff 68 Number volunteer staff 174

Are you... Non-profit: yes-95-3330218 For profit: \_\_\_\_\_

Geographic Area Served: San Marcos, CA

Describe your organization in the space below):

The Boys & Girls Club of San Marcos is committed to serving the needs of at-risk boys and girls 6 to 18 years of age during the critical hours when they are out of school and away from parental supervision. The Club gives children what they need most: a safe environment where they can have fun and be themselves; adult role models who respect and listen to them; and interesting and constructive educational and recreational activities that channel youthful energy into challenging and productive pursuits.

Today, over 2,800 young people are taking advantage of the programs, activities and services provided by the Boys & Girls Club of San Marcos. Our vision is to provide a world-class Club Experience that assures success is within reach of every young person who comes through our doors, with all members on track to graduate from high school with a plan for the future, demonstrating good character and citizenship, and living a healthy lifestyle.

Describe the project seeking grant funding: *(Please use font size 10 point or larger)*

*[Discuss its goals, your plan to carry out the project, project timeline and readiness, proposed venue and target audience, whether this is a paid or free event. Please include how this event will promote San Marcos.]*

The Boys & Girls Club of San Marcos will implement a Youth Fine Arts Program & Exhibit for youth members ages 6-18. Youth members will be exposed to a broad range of arts education activities and be continually encouraged to develop new skills and talents, express themselves, and to expand individual creativity.

Participation in the Youth Fine Arts Program & Exhibit will not be limited to the obviously talented. All youth members will be encouraged to participate as an integral part of the Club's overall youth development mission. At its core, the program will reflect the developmental need for all young people to express themselves creatively in their search for identity.

The Boys & Girls Club of San Marcos has over 2,800 youth in membership and serves over 800 youth per day during the school year at seven sites in San Marcos. Youth members will receive daily/weekly opportunities after school between August 2014 and October 2014 to participate in arts education activities, including:

- Crafts (clay, ceramics, collage, etc.)
- Visual arts (drawing, sculpting, painting, etc.)
- Photography
- Guest speakers (i.e., professional artists/instructors)
- Field trips to museums, art galleries, etc.

The goals of the Youth Fine Arts Program & Exhibit are to:

- Explore the aesthetic and technical qualities of various arts and crafts and develop critical thinking skills
- Learn the processes and essential elements of the discipline needed to produce work in each medium.
- Produce completed projects based on this newly acquired knowledge.
- Gain a broad understanding of cultures and civilizations past and present through Art History and Art Appreciation.
- Develop skills and expand individual creativity.
- Show/share completed art work with the community at an art exhibit

**The Youth Fine Arts Exhibit:**

The culmination of the Youth Fine Arts Program & Exhibit over the three month period will convene with a high profile Youth Fine Arts Exhibit. The Youth Fine Arts Exhibit will be held at the Boys & Girls Club of San Marcos Jennifer Loscher Branch. There will be a private exhibit held on October 17<sup>th</sup> at the Club's 35<sup>th</sup> Anniversary Celebration. There will also be a public exhibit on October 18<sup>th</sup> open to the community and Club members' families. This exhibit will be free to the community. A panel of artists and educators from the community will be invited to select outstanding works from the local Youth Fine Arts Exhibit to be entered in the Boys & Girls Clubs of America's Regional and National Fine Arts Exhibit competition. Selected pieces of art will be displayed at Boys & Girls Clubs of America's national headquarters and at special events around the country for the ensuing year.

**Community Support:**

*[Please describe actions that indicate active community support for this event. Provide details of in-kind or cash contributions. Describe additional funding sources for the event if applicable. Describe any steps already taken to get additional funds or in-kind support for this event.]*

The Boys & Girls Club of San Marcos has been in the community of San Marcos since 1979. Programs and events, such as the Youth Fine Arts Program & Exhibit, are well supported by local residents and the business community. The Club has a \$1.5 million dollar operating budget and half of those funds come from the local community, like the San Marcos Community Foundation. The Club's Board of Directors is actively seeking funds to support the many programs facilitated by the Club, including the Youth Fine Arts Program & Exhibit.

The Twin Oaks Gallery in San Marcos has committed to supporting the Club's Youth Fine Art Program & Exhibit and will provide materials and labor to mount the art pieces. The San Marcos Arts Council and CSUSM will provide art instructors to the program. In addition, there is a pending \$2,000 grant application with Target to assist in funding the program.

## Project Budget

### Project Income:

#### Donated Income:

Individual contributions	<u>\$1,750</u>
Business/Corporate Contributions	<u>\$1,750</u>
Other Government grants	<u>                    </u>
Foundation Grants	<u>                    </u>
Other grants	<u>\$2,000</u>

#### Earned Income:

Admission/Ticket Sales	<u>                    </u>
Other	<u>                    </u>

In-kind contributions	<u>\$2,000</u>
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San Marcos Art and Cultural Grant request	<u>\$2,500</u>
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TOTAL INCOME:	<u>\$10,000</u>
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### Project Expenses:

Administrative Personnel	<u>\$2,000</u>
Artistic Personnel	<u>\$2,000</u>
Program/Production/Exhibition Cost	<u>                    </u>
Facility Rental	<u>                    </u>
Artist Fees	<u>                    </u>
Promotion/Marketing Costs	<u>\$2,000</u>
Office Supplies and Materials	<u>\$4,000</u>
Other	<u>                    </u>

Total Project expenses:	<u>\$10,000</u>
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Higher consideration will be given to those applicants having matching funds.



*Boys Girls Club of San Marcos*  
**Board of Directors**  
*Public Roster*  
 2013-2014

<b>Board Member</b>	<b>City of Residence</b>	<b>Company</b>	<b>Company's City of Residence</b>
Russ Jabara	San Marcos	Colliers International	Carlsbad
Gary Levitt	San Diego	Sea Breeze Properties	San Diego
Gary Massa	San Marcos	Pacific Sotheby's Int'l Realty	Del Mar
Jeff Ritchie	San Marcos	EDCO Waste & Recycling	San Marcos
Noemi Rivera	San Marcos	Hunter Industries	San Marcos
Jason Simmons	San Marcos	Consultants Collaborative	San Marcos
Debbie Thompson	Ramona	California Bank & Trust	Vista
Steve Wagner	Poway	Stone Brewing	Escondido
Tim Williams	Escondido	Markstein	San Marcos

**Certification Page**

Is your organization incorporated as a non-profit organization? Yes

If "YES"

Date of incorporation as a non-profit: 1979

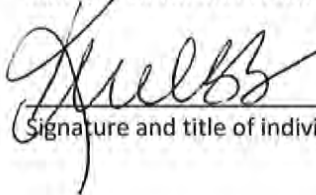
Federal Tax ID#: 95-3330218

If "NO"

Name of sponsoring organization: \_\_\_\_\_

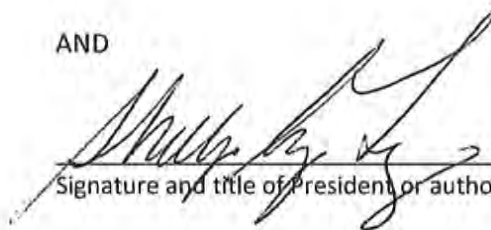
Its Federal Tax ID#: \_\_\_\_\_

We certify that the information contained in this application, and its attachments, is true and correct to the best of our knowledge. We also hereby certify that our organization is in compliance with all State, Federal and Local laws regarding licensing and employment practices.

 Director of Development  
Signature and title of individual preparing the application form

Kim Webb  
Print Name

AND

  
Signature and title of President or authorized officer

Stacey Anguiano Figueroa  
Print Name

Return Application to:

City of San Marcos  
c/o San Marcos Art & Cultural Grant Program  
1 Civic Center Drive  
San Marcos, CA 92069

**Due Date: WEDNESDAY, APRIL 16, 2014 BY 5:30 P.M.**

OGDEN UT 84201-0038

In reply refer to: 0441746480  
Apr. 07, 2011 LTR 4168C 0  
95-3330218 000000 00

00031837  
BODC: TE

BOYS & GIRLS CLUB OF SAN MARCOS  
1 POSITIVE PL  
SAN MARCOS CA 92069-2875



003185

Employer Identification Number: 95-3330218  
Person to Contact: Ms. Casteel  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 29, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 1982.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.



**San Marcos Art & Cultural  
Grant Program  
2014**

**Cover Letter:**

The San Marcos Arts Council is Requesting a \$2500 grant from San Marcos Community Foundation. SMAC has been established for more than a year and has a solid history of producing arts and cultural programming. SMAC is requesting foundation support and the council meets the 51% requirement that the Board of Directors shall be made up of San Marcos residents, San Marcos business owners, employees of San Marcos businesses or a combination thereof.

The San Marcos City Council designated the San Marcos Community Foundation to implement the art and cultural grant program and SMAC is the perfect match. May we also interject that we have a plan for future sustainability, so that we may provide art programs through San Marcos and surrounding communities for many years to come.

**Thank you for this opportunity to be considered.**

**Sincerely,**

**Craig Garcia**

**Chairman of the Board**

**The San Marcos Arts Council**

**SanMarcosArts@Gmail.com**

**April 10, 2014**

## City of San Marcos Arts and Cultural Grant Application 2014

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Grant request: \$ 2500.00

Total Program Budget: \$ 2500.00

Name of Organization: The San Marcos Arts Council

Contact Person Craig Garcia Title Chairman of the Board

Organization Address 333 S. Twin Oaks Valley Rd., San Marcos, California 92078

Phone: 949-289-5054 Fax 949-226-7086

Email: supportwithcraig@gmail.com & sanmarcosarts@gmail.com

Web address: www.SanMarcosArtsCouncil.com

Number Paid staff 0 Number volunteer staff 9 Board Members & 5 Volunteers

Are you... Non-profit: YES For profit: \_\_\_\_\_

Geographic Area Served: San Marcos and surrounding communities

Describe your organization in the space below:

### San Marcos Arts Council Overview

SMAC of San Marcos, California is organized to promote and advance artistic activity in our community, primarily through education, exposing the public to the fine and performing arts, and serving the community. SMAC fosters and promotes an arts environment that enriches the community and envisions a culturally exciting and artistically vibrant community where all forms of the arts flourish.

**Our Guiding Principles...** As a regional leader in arts education and advocacy, we believe that:

- The arts are critical to the development of the whole person and the whole community
- The arts build a sense of community and reflect the identity of that community. San Marcos is a community that should be known and recognized for its exciting and dynamic arts culture.
- A thriving arts community contributes positively to the economic vitality of the region
- San Marcos embraces and encourages cultural diversity and strives to reflect diversity through the arts and arts-related activities.

## Project Budget

### Project Income:

#### Donated Income:

Individual contributions	Workshop Volunteers
Business/Corporate Contributions	\$2500 Sponsorships of Chickens
Other Government grants	None
Foundation Grants	None
Other grants	None

#### Earned Income:

Admission/Ticket Sales	None
Other	None

In-kind contributions	None
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San Marcos Art and Cultural Grant request	\$2500
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TOTAL INCOME:	\$5000.00
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### Project Expenses:

Administrative Personnel	Board of Directors
Artistic Personnel	Board of Directors
Program/Production/Exhibition Cost	\$2500
Facility Rental	Donated
Artist Fees	\$1500 Instructors
Promotion/Marketing Costs	\$500
Office Supplies and Materials	\$500
Other	

Total Project expenses:	\$5000
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Higher consideration will be given to those applicants having matching funds.

### **The San Marcos Arts Council Program Overview:**

SMAC would like to host a variety of art projects and events with the members of the San Marcos Community. In calendar year July 2013-Present, SMAC was awarded a \$2500 grant to host a series of workshops that were quite successful. For Example, SMAC partnered with the San Marcos Library, who hosted our Writers Workshop, a series of four, two hour long classes with critique and public reading of their final works. SMAC partnered with The City of San Marcos to judge the Children's Art Contest, sponsor the winning prizes to Paloma Elementary and Discovery Elementary, as well as hosting another children's Art Self Portrait workshop during the Arts Alive Event. SMAC partnered with Restaurant Row to put on a monthly (March – October) Children's Art & Craft workshop, where children made everything from Cinco de Mayo Bean Shakers to The 4<sup>th</sup> of July Spinny Pin Wheels to Self portraits and much more.... SMAC also partnered with Art Miles to host several mural projects throughout the year including Restaurant Row Monthly Events (March – October), The San Marcos Chamber Spring Festival and Discovery Elementary School Mural Project; which has one of their murals headed to Paris France to be exhibited this May 2014. SMAC hosted painting workshops for children and a workshop for adults of all ages called Professional Practices, a workshop of all ages, who want to be professional artists. This workshop taught individuals how to "sell their work" and approach a gallery. This workshop empowered artist to follow their dreams and become professional artists.

There are still a few workshops yet to take place this spring including our Poetry Writing Class scheduled with Stacy Dyson, which will include three class lessons and one final "Spoken Word" performance.

### **The San Marcos Arts Council Funding:**

Moving forward, The San Marcos Arts Council would like the opportunity to continue to promote The Arts within San Marcos and surrounding communities through various degrees of programming. We are requesting funding to cover art materials to host creative events at the Sunday Artwalks at Old California Restaurant Row, funding to collaborate with ArtMiles and continue mural painting sessions, funding to collaborate with local businesses and programs to host live music sessions, funding to offer drum circle sessions (as we hosted at the recent April 7, 2013 Sunday Artwalk), funding to partake in collaborations with the new Charity Wings Art Center and funding for general art projects and collaborations presented by community members.

In 2013, The San Marcos Arts Council, lead by board member Raziah Roushan, created a 5-year Strategic Plan including fiscal planning and put it into motion. This included a complete marketing plan with a new social media, a new website and a new Newsletter system donated by Eric Lilly & Craig Garcia of Reliable Contact to help build awareness of our organization and what we are doing in the community.

SMAC has partnered with The San Marcos Chamber of Commerce to put on a "Chickens on Parade" event that should enable SMAC to be a fully functional, self sustaining Non-Profit Organization by July 2015-2016 Calendar Year.



**Chickens on Parade:**

"Chickens on Parade" is Fun & Exciting "Scavenger Hunt" Event that pairs artists with local businesses, and businesses with consumers. SMAC will purchase 24 unfinished plaster chickens approx 18" in height. Then, 24 businesses will Sponsor a chicken for \$250.00 (6 are already sold), SMAC will pair an artist to a chicken and a business, Once the Chickens are painted & completed, The Chickens will be on display at the 24 businesses July 1 – Sept 30 2014. The residents of San Marcos can participate in the scavenger hunt by picking up a map at any of the 24 participating businesses, visiting all 24 businesses and returning a completed scavenger hunt map will enter them into the raffle where we will be giving away prizes to participants at our October Gala to be held in conjunction with the October San Marcos Chamber of Commerce Event to be held at The San Marcos Historic Society, where the chickens will be auctioned off and the proceeds will benefit The San Marcos Arts Council. We are expected to raise over \$5,000 and have a goal of \$10,000, which should sustain us for the calendar year of July 2015 – 2016.

With that said, we have several Community Art Projects going on each month. We have only highlighted a few above and would greatly appreciate of one more grant to help keep our Arts Council going calendar year July 2014 to Jun 2015. SMAC is requesting a \$2500 Art & Cultural Grant for calendar year July 2014 to Jun 2015. SMAC is also requesting any help possible with our "Chickens on Parade" event.

**San Marcos Arts Council Branding**

The council is interested in developing promotional materials to advertise various art projects and events hosted by the council but also materials to promote the mission and purpose for of the council. In Calendar year 2013-2014, we created a bookmark and purchased 5000 of them with our mission and contact information on it. We have given them out all throughout San Marcos including 1000 to Discovery Elementary Students, 200 to Paloma Elementary parents, 400 at the Arts Alive and another 500 at the Spring Festival, not to mention stacks at the Library and other local businesses and community boards. We'd like to design new brochures & business cards and purchase printed San Marcos Arts Council t-shirts to help brand the council and inform the community who we are and why we are here.

This proposal is not intended to request funds for just one particular event but rather to help fund an array of art projects that we come in contact daily as well as efforts to help brand the council so community members will be aware of what SMAC is about.

The council consists of a group of very energetic, active members who have a passion for the arts but also love giving back to their community.



**Goals, Details & Logistics**

Venues for these particular projects and events will take place throughout San Marcos to draw community members to local businesses. Timeframe will be throughout the year 2014-2015 and target audiences will consist of youth to senior citizens. We want to share the importance of art and how it enriches everyone's lives. Events are expected to be free unless more funding is needed for supplies or event setup costs, but our goal is to bring the arts for free. We have had several parents come up to us and ask us about Summer Art Camps & Programs. We are very interested in partnering with the City of San Marcos and local artists to bring this type of programs to the residents of San Marcos.

By providing more arts in San Marcos, surrounding community members will also want to partake and will visit San Marcos more frequently. Our goal is to get the arts booming in San Marcos.

We hope you'll consider this request for funding and enable us to continue to bring arts to the citizens of San Marcos!

**Board of Directors:**

*Craig Garcia	Chairman of the Board	<a href="mailto:supportwithcraig@gmail.com">supportwithcraig@gmail.com</a>
*Marilyn Huerta	President/Secretary	<a href="mailto:mhuerta@csusm.edu">mhuerta@csusm.edu</a>
*John Walker	Vice President/Treasurer	<a href="mailto:jdwalker@argoduo.com">jdwalker@argoduo.com</a>
*Joanne Tawfilis	Board Member	<a href="mailto:jtawfilis@aol.com">jtawfilis@aol.com</a>
*Greg Snaer	Board Member	<a href="mailto:gregs@teriinc.org">gregs@teriinc.org</a>
Raziah Roushan	Board Member	<a href="mailto:raziah.roushan@hotmail.com">raziah.roushan@hotmail.com</a>
Spramani Elaun	Board Member	<a href="mailto:treepassion@gmail.com">treepassion@gmail.com</a>
*Tonya Lenz	Board Member	<a href="mailto:tonyalenz@twinoaksgallery.com">tonyalenz@twinoaksgallery.com</a>
*Jody Hall	Board Member	<a href="mailto:newz4us3@cox.net">newz4us3@cox.net</a>

\* Meets the Requirement as a San Marcos Resident or Employed by a San Marcos Business

**Certification Page**

Is your organization incorporated as a non-profit organization? YES

If "YES"

Date of incorporation as a non-profit: 1/7/2009  
Federal Tax ID#: 26-4219400

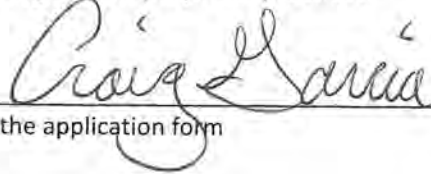
If "NO"

Name of sponsoring organization: \_\_\_\_\_  
Its Federal Tax ID#: \_\_\_\_\_

We certify that the information contained in this application, and its attachments, is true and correct to the best of our knowledge. We also hereby certify that our organization is in compliance with all State, Federal and Local laws regarding licensing and employment practices.

Craig Garcia Chairman of the board

Signature and title of individual preparing the application form



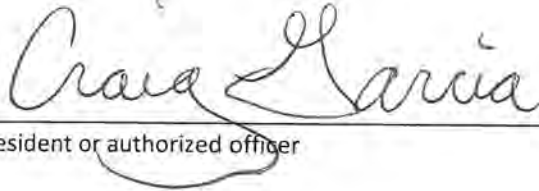
Craig Garcia

Print Name

AND

Craig Garcia

Signature and title of President or authorized officer



Craig Garcia

Print Name

Return Application to:

City of San Marcos  
c/o San Marcos Art & Cultural Grant Program  
1 Civic Center Drive  
San Marcos, CA 92069

**Due Date: WEDNESDAY, APRIL 16, 2014 BY 5:30 P.M.**

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 11 2009**

THE SAN MARCOS ARTS COUNCIL INC  
C/O JANICE ROPP JACKSON  
310 S TWIN OAKS VALLEY RD #107-127  
SAN MARCOS, CA 92078-4387

Employer Identification Number:  
26-4219400  
DLN:  
17053076005019  
Contact Person:  
MARC KENNEDY ID# 52413  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
January 07, 2009  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

THE SAN MARCOS ARTS COUNCIL INC

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with a large initial "R" and a stylized "C".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC



# San Marcos Community Foundation

Arts and Cultural Grant Application

April 16, 2014

Request for funding by

## San Marcos Historical Society

1952 Sycamore Drive

San Marcos, California 92069

760-744-9025

[sanmarcoshistory@att.net](mailto:sanmarcoshistory@att.net)

[www.smhistory.net](http://www.smhistory.net)





**City of San Marcos**  
**Arts and Cultural Grant Application 2013**

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Grant request: \$1500.00

Total Program Budget: \$ 2200.00 See Project Budget

Name of Organization: San Marcos Historical Society

Contact Person: Tanis Brown Title: President, San Marcos Historical Society

Organization Address: 1952 Sycamore Drive, San Marcos, CA 92069

Phone: 760-744-9025 (Heritage Park #) or 760-761-0438 Fax: 760-761-0438

Email: [sanmarcoshistory@att.net](mailto:sanmarcoshistory@att.net) Web address: [www.smhistory.org](http://www.smhistory.org)

Number Paid staff: 100% Volunteer organization Number volunteer staff: 15 regular, part-time volunteers

Are you... Non-profit: Yes For profit: \_\_\_\_\_

Geographic Area Served: City of San Marcos and North San Diego County area, and welcome all visitors to Walnut Grove Park and Heritage Park.

Describe your organization in the space below:

The San Marcos Historical Society is dedicated to the preservation, promotion, and presentation of San Marcos History through exhibits, displays of artifacts, historical information and photographs, and programs and presentations. The organization also maintains Heritage Park located inside Walnut Grove Park. There are four buildings on site including a Welcome Center, the historic Mary Y. Connors Hall, and two historical homes constructed in 1888 and 1890. The Welcome Center is the research area that contains a research library consisting of historic photos, books, maps, family biographies, newspaper files, city memorabilia, and storage for artifacts not on display. The Welcome Center also serves as the main office for the Historical Society and a meeting facility. The Connors Hall is the main museum where visitors learn about the history of San Marcos from the earliest inhabitants of the area to current times. There are both permanent displays and changing exhibits in this facility. The two historic homes have been restored and are available for tours. On the outer grounds of Heritage Park, visitors can spend time in the native Victorian Garden and gazebo, and several water features and farming equipment from our local history.

Heritage Park is open to the public three afternoons per week, or by appointment. Volunteers spend time in classrooms presenting a Traveling Trunk Show or are available to speak on the history of San Marcos to clubs and organizations. Friday mornings are reserved for Hands on History, an experiential educational program for elementary school students. Special events are hosted throughout the year and the facility is available for wedding or family photography settings. Most recently Heritage Park has been utilized by private parties for small private events.

Describe the project seeking grant funding: *(Please use font size 10 point or larger)*

*[Discuss its goals, your plan to carry out the project, project timeline and readiness, proposed venue and target audience, whether this is a paid or free event. Please include how this event will promote San Marcos.]*

**Grant Request:** The San Marcos Historical Society is seeking \$1500.00 to support two theater productions at Heritage Park in 2014. Grant funding will be used for the cost of props, stage sets, and costumes for *The Lady Vanishes*, as well as publicity, promotion and programs for both productions.

**Project Description:** San Marcos Historical Society will sponsor/host Art Animates Life, Inc., a North County Theater Group who will produce two plays, *The Lady Vanishes*, an Alfred Hitchcock mystery that takes place on a train in post WWI Europe, in September 2014; and *Mr. Scrooge and Mr. Dickens*, an adaption of A Christmas Carol by Charles Dickens, in December 2014. There will be 6 performances of each play.

**Goal:** The primary goal is to promote local community theater in an historical building designed for stage productions. The Mary Young Connors Hall provides a unique and intimate theater experience for the audience. The theater company encourages San Marcos residents to be involved in the productions and the San Marcos Historical Society will host open house at Heritage Park before the performances. The secondary goal is to provide awareness and support of Heritage Park by open house tours and raising funds to maintain the historic Cox and Bidwell houses.

**Plan to carry out project:**

The San Marcos Historical Society and Art Animates Life, Inc. will develop a Memorandum of Understanding defining the roles and responsibilities of each organization throughout the planning, publicity, rehearsals, and production phases of the two productions. The San Marcos Historical Society will be responsible for providing maintenance of the facility during rehearsals and production including providing seating for 85 viewers; special event insurance coverage; management of ticket sales and concessions. Art Animates Life, Inc. is responsible for providing all items related to the production of the plays including recruitment and training of actors; costumes; stage props and sets; rehearsal schedules; lighting and sound system.

**Project timeline:**

***The Lady Vanishes:***

Recruitment/casting – until July 19.

Initial plans & construction of stage sets/props – June through August 16

Launch publicity – July 1

Costumes – July 19 through September

Weekly rehearsals begin – July 19 through September 1 (Saturdays @ MYC)

Ticket Sales begin – August 1

Stage sets and props installed – August 16

Daily rehearsals – September 5 – 11 (evenings @ MYC)

Productions – 7:00 pm, September 12,13,19,20. 2:00 pm, September 14, 21.

***Mr. Scrooge & Mr. Dickens:***

Recruitment/casting – until October 17.



Repair & maintenance of stage sets/props – through November 14  
Launch publicity – October 15  
Costumes – Oct 17 – December 1  
Weekly rehearsals begin – October 15 through December 6 (Saturdays @ MYC)  
Ticket Sales begin – November 1  
Stage sets and props installed – November 15  
Daily rehearsals – December 5 – 11 (evenings @ MYC)  
Productions – 7:00 pm, December 12,13,19,20. 2:00 pm, September 14, 21.

**Venue/Target Audience:** *The Lady Vanishes* is a comedic mystery based on the 1938 film by Alfred Hitchcock. *Mr. Scrooge and Mr. Dickens* is an adaptation of Charles Dickens' A Christmas Carol. The target audience would be adults and families with children 8 years and older, college students, community organizations, and those who enjoy history and community theater. The San Marcos Historical Society plans to contact schools and local organizations who may be interested in group performances such as civic groups, senior living facilities, and mobile home parks.

**Paid Event:** There will be a fee for these performances (\$10.00 adults, and \$5.00 children 12 and under), however there will be opportunities for reduced rates for San Marcos residents, seniors, and groups of 10 or more. All proceeds from the performances and concessions go directly to support the ongoing maintenance of Heritage Park, and in particular, the historic Cox and Bidwell homes. Both homes are open to attendees prior to matinee performances and evening ticket holders may redeem their ticket for a free voucher to visit Heritage Park during public hours for up to one year.

**Promotion of San Marcos:** The events proposed will promote San Marcos in several ways. The productions will be conducted in a San Marcos public park in a facility owned by the City of San Marcos, and operated by the San Marcos Historical Society. The Mary Y. Connors Hall contains hundreds of artifacts and photographs of historic San Marcos. Theater attendees are welcome to browse the display cases and view photos on the walls before the performances begin. As mentioned above, attendees also have an opportunity to take a tour of Heritage Park with their purchased ticket. A member of the Historical Society gives a brief history of Heritage Park before each performance including the relationship to the City. During intermission, attendees are invited to the Welcome Center, where an historical collection of photos are on display. The photo display is the result of an earlier San Marcos Arts & Culture Grant (2010-2011). All publicity and promotional materials will make reference to the support for the productions by the City of San Marcos. Finally, any additional proceeds from ticket sales and concessions are reinvested in the ongoing maintenance of Heritage Park which in turn enhances Walnut Grove Park.

**Community Support:**

*[Please describe actions that indicate active community support for this event. Provide details of in-kind or cash contributions. Describe additional funding sources for the event if applicable. Describe any steps already taken to get additional funds or in-kind support for this event.]*

**Community Support:** In December 2013, the San Marcos Historical Society and Art Animates Life, Inc. collaborated on the first San Marcos production of *Mr. Scrooge and Mr. Dickens*. The result was 6 sold-out performances, indicating a large interest in local theater. Based on this result, our organizations feel that the San Marcos community would attend other theater productions held in Heritage Park.

- Art Animates Life, Inc. recruited several San Marcos residents as cast members, providing an opportunity for them to try something new.
- Community members from the San Marcos Arts Council, Chamber of Commerce, Kiwanis, and CSUSM attended one or more of the productions.
- The San Marcos County Library provided display space to advertise the production and sponsored tickets for a family to attend the production.
- When the Historical Society needed more chairs, the Chamber provided them.
- Members of the San Marcos Historical Society donated many hours over three months to assist with coverage at Heritage Park during rehearsals, ticket sales and give tours prior to matinee performances.
- San Marcos High School Interact Club provided ushers and help with clean-up after each performance.
- The Historical Society also contributed \$500.00 to Art Animates Life, Inc. to offset expenses for stage sets, sound system, and publicity.
- The fall production of *The Lady Vanishes* will coincide with a collection of WWI Propaganda Posters on display at CSUSM. We have been in contact with the campus representatives to help with publicity for the Heritage Park production.
- The San Marcos Arts Council is willing to provide on line advertisement through their website and social media networking.

Both San Marcos Historical Society and Art Animates Life, Inc. are 100% volunteer organizations, where all members donate a great deal of time to provide these enrichment activities for the San Marcos community. The Historical Society provides the facility, including supplies and utilities, and insurance. Grant monies will not be used for these items. The cast and crew of Art Animates Life, Inc. contributes their time and talents, as well as lighting and sound system. Grant monies will not be used for these items.

Both organizations will continue to seek both contributions, discounts, and in-kind donations for remaining items needed for the production including materials and supplies needed for stage sets, props, costumes, publicity items and production playbills.

## Project Budget

### Project Income:

#### Donated Income:

Individual contributions	_____ none to date
Business/Corporate Contributions	_____ none to date
Other Government grants	_____ none to date
Foundation Grants	_____ none to date
Other grants	_____ none to date

#### Earned Income:

Admission/Ticket Sales	_____ \$6000.00
Other	_____ \$ 500.00

In-kind contributions	_____ see below
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San Marcos Art and Cultural Grant request	_____ \$1500.00
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<b>TOTAL INCOME:</b>	<b>_____ \$8000.00</b>
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### Project Expenses:

Administrative Personnel (225 hours)	<u>donated by San Marcos Historical Society</u>
Artistic Personnel (400 hours)	<u>donated by Art Animates Life, Inc.</u>
Program/Production/Exhibition Cost	<u>\$700.00 for props, stage sets</u>
Facility Rental (\$2500)	<u>donated by San Marcos Historical Society</u>
Artist Fees	<u>\$300.00 for costumes or rentals</u>
Promotion/Marketing Costs	<u>\$400.00 for banners, flyers and</u>
Office Supplies and Materials	<u>\$100.00 for printing of tickets and programs</u>
Event Insurance, utilities (\$700)	<u>\$700.00 to be paid from proceeds of ticket sales</u>

<b>Total Project expenses:</b>	<b><u>\$2200.00</u></b>
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Higher consideration will be given to those applicants having matching funds.



San Marcos Historical Society  
2014 Board of Directors

Name	Address	Phone/Email	Year/Position
Tanis Brown	1385 Maloney Street San Marcos, CA 92069	760-761-0438 760-317-0748 c <a href="mailto:tanisbrown@cox.net">tanisbrown@cox.net</a>	2015/President
Robert Caslava	949 Carriage Lane San Marcos, CA 92069	760-807-5158 c <a href="mailto:caslava@sbcglobal.net">caslava@sbcglobal.net</a>	2014
Dawn Coats	131 Lynmar Lane Vista, CA 92084	760-716-0107 c <a href="mailto:K9sndj@yahoo.com">K9sndj@yahoo.com</a>	2016
Kirk Effinger	1894 Matin Circle, #180 San Marcos, CA 92069	619-200-3387 c <a href="mailto:Kirk.effinger@att.net">Kirk.effinger@att.net</a>	2016
Jackie Hartley	544 Barnaville Lane San Marcos, CA 92069	760-744-2744 h <a href="mailto:Jhartley4@yahoo.com">Jhartley4@yahoo.com</a>	2016
Steve Hall	328 Crownview Court San Marcos, CA 92069	760-809-1637 <a href="mailto:steve@hankinsandhall.com">steve@hankinsandhall.com</a>	2014/Treasurer
Mimi Kennedy	428 Borden Circle San Marcos, CA 92069	760-471-7692 h 760-224-3849 c <a href="mailto:1southernbelle@cox.net">1southernbelle@cox.net</a>	2015/Vice President, Membership
Barbara Krywko	140 Equestrian Court San Marcos, CA 92069	760-744-6999 h <a href="mailto:barbarakrywko@cox.net">barbarakrywko@cox.net</a>	2016/Luiseno Garden project
Bridget Lopez	133369 Samantha Ave San Diego, CA 92129	904-254-7592 c <a href="mailto:blopez@gmail.com">blopez@gmail.com</a>	2015/Publicity
Jo Ellen Maus	660 Bennett Avenue San Marcos, CA 92069	760-745-6285 h <a href="mailto:josews@cox.net">josews@cox.net</a>	2015/Accessions
Merry Williams	1324 Fulton Road San Marcos, CA 92069	760-745-7239 h <a href="mailto:merrymw@cox.net">merrymw@cox.net</a>	2015
Jan Wright	Teacher, San Marcos High School	760-940-1513 h <a href="mailto:Jan.wright@smusd.org">Jan.wright@smusd.org</a>	2014/Secretary
Heidi Rassat	1208 White Sands Drive, San Marcos, CA 92078	760-908-9857 c <a href="mailto:heidimsr@cox.net">heidimsr@cox.net</a>	Board liason on Veterans displays
Maryanne Cioe	1930 W. San Marcos Blvd. , San Marcos, CA 92078	760-727-6855 <a href="mailto:cioem@att.net">cioem@att.net</a>	Library assistant Non-voting

### Certification Page

Is your organization incorporated as a non-profit organization? Yes

If "YES"

Date of incorporation as a non-profit: August 1967

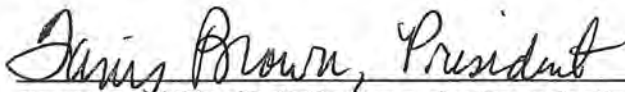
Federal Tax ID#: 23-7373084

If "NO"

Name of sponsoring organization: \_\_\_\_\_

Its Federal Tax ID#: \_\_\_\_\_

We certify that the information contained in this application, and its attachments, is true and correct to the best of our knowledge. We also hereby certify that our organization is in compliance with all State, Federal and Local laws regarding licensing and employment practices.

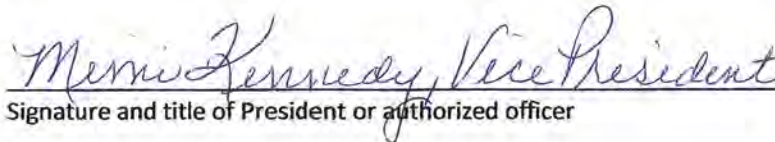


Signature and title of individual preparing the application form

Tanis Brown, President

Print Name

AND



Signature and title of President or authorized officer

Mimi Kennedy, Vice President

Print Name

Return Application to:

City of San Marcos  
c/o San Marcos Art & Cultural Grant Program  
1 Civic Center Drive  
San Marcos, CA 92069

**Due Date: WEDNESDAY, APRIL 16, 2014 BY 5:30 P.M.**



INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
2 CUPANIA CIRCLE  
MONTEREY PARK, CA .91755-7406

DEPARTMENT OF THE TREASURY

Date: DEC 19 1996

SAN MARCOS HISTORICAL SOCIETY INC  
149 E SAN MARCOS BLVD  
SAN MARCOS, CA 92069-0000

Employer Identification Number:  
23-7373084  
Case Number:  
956306009  
Contact Person:  
EO CUSTOMER SERVICE  
Contact Telephone Number:  
(213) 894-2289  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (DO/CG)

SAN MARCOS HISTORICAL SOCIETY INC

Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

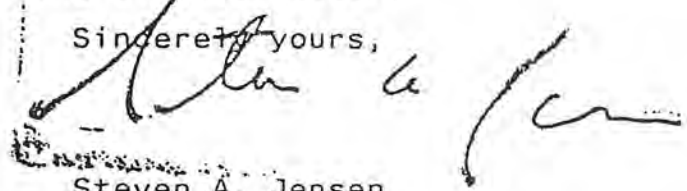
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter:

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

SAN MARCOS HISTORICAL SOCIETY INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in dark ink, appearing to read 'Steven A. Jensen', is written over the typed name. The signature is fluid and cursive.

Steven A. Jensen  
District Director





**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Cover Page**

(Choose one) ☐ MINI-GRANT    ☒ REGULAR GRANT

(Choose one) ☐ GENERAL FUND GRANT    ☐ WILDLIFE FUND GRANT

Project Name: Twin Oaks Elementary Art Program Date Submitted:	Total # of people served: 750 Total # of San Marcos residents served: 750	Amount Requested: \$10,000.00
Non-Profit Organization Name and Address, Website  Twin Oaks Elementary Parent-Teacher Organization 1 Cassou Rd. San Marcos, CA 92069		Contact Person – Name, Title & Phone, email  Kirsten Tremble VP of Fundraising (858) 774-4814 <a href="mailto:ktremble@cox.net">ktremble@cox.net</a>
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>The Twin Oaks Elementary Parent-Teacher Organization is requesting this grant to help fund our Art Program. The funds will be used to buy art supplies and provide experienced art teachers for the students of Twin Oaks Elementary.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>We believe that the Art Program is an essential part of a child's education, especially in the elementary school years. With all of the budget cuts and funding issues our schools are experiencing, it is solely up to the Twin Oaks Elementary PTO to fund all art activities and art experiences in our school.</p>		
<p>Please attach the following items.</p> <p><b><u>Both Mini-Grant &amp; Regular:</u></b></p> <ol style="list-style-type: none"><li>1. Budget for request (use SMCF Budget Worksheet)</li><li>2. Annual Operating budget for the organization or unit</li><li>3. Federal &amp; State Tax ID numbers</li><li>4. Board of Directors listing with affiliations</li><li>5. <b>Regular Grants Only:</b><ol style="list-style-type: none"><li>a. 1-2 page narrative</li><li>b. First 2 pages of Federal 990</li><li>c. Most recent year-end Statement or Audit including any management letters associated with Audit.</li><li>d. Optional: letters of support</li></ol></li></ol>		<p>Expected date project will begin: Sept. 2013</p> <p>And end: June 2014</p> <p>Date by which funds will be expended: June 2014</p> <hr/> <p>Send completed application to:</p> <p>San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069</p>

**SAN MARCOS COMMUNITY FOUNDATION**  
**Budget Worksheet**

Provide an itemized list of expenses for this project:

(W=Example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

3 ea - Liquid Water Color Set of 10	\$ 90.00
70 ea - Prang Water Colors Sets	\$ 205.00
1 ea. - Water Color Glass set 144 tubes	\$ 65.00
12 ea. Acrylic Paint Bottle Qt.	\$ 200.00
15 ea. - Metallic Paints 4oz	\$ 120.00
10 ea. - Tempra Paint Gallon	\$ 225.00
1 ea. - Sulphite Drawing Paper Ream 500 sheet	\$ 120.00
1 ea. - Water Color Paper 500 Sheets	\$ 180.00
8 ea. - Sulphite Color Paper	\$ 120.00
800 ea. - Mini Canvas	\$ 750.00
6 ea. - Special Needs Easy Grip Easy Hold Brush Set 4	\$ 30.00
2 ea. - Royal Big Kid Brushes Set 72	\$ 150.00
2 ea. - Chubby Brushes Kinder 48	\$ 140.00
45 ea. - Watercolor Brushes Class Set	\$ 250.00
45 ea. - Watercolor Palette	\$ 135.00
1 ea. - Drawing and Sketching Class Set	\$ 151.00
35 ea. - Chalk Pastels Set 35 Half Sticks	\$ 265.00
2 ea. - Oil pastels 432	\$ 100.00
40 ea. - Water-Resistant Black Markers	\$ 35.00
70 ea. - Markers Class Set	\$ 120.00
8 ea. - Water Color Pencils Set of 36	\$ 560.00
45 ea. - Kids Aprons	\$ 315.00
5 ea. - Liquid Starch for Paper Mache	\$ 120.00
100 ea. - Foam Brushes	\$ 35.00
Art Teachers Salaries	\$12,000.00

**Total budget for this PROJECT: \$16,481.00**

**Grant Request Amount: \$10,000.00**

*(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)*

Is this a challenge grant?      No                                      Could it be?    No

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

Twin Oaks Elementary Parent-Teacher Organization Fundraising Efforts \*\* Pending

Twin Oaks Elementary PTO 2013/2014 Budget							
Income	Budget	Actual	2012/2013	Expenses	Budget	Actual	2012/2013
Carryover 8/15/2013	\$ 28,453.41						
Carnival	\$ 9,000.00	\$ 8,960.83	\$ 9,913.57	Music	\$ 16,000.00	\$ 8,000.00	\$ 18,833.52
Turkey Trot	\$ 4,500.00	\$ 5,080.79	\$ 4,586.22	Technology	\$ 13,000.00	\$ 13,422.90	\$ 15,477.67
Gift Wrap	\$ 4,500.00	\$ 3,962.65	\$ 4,481.66	Art	\$ 12,000.00	\$ 12,000.00	\$ 265.94
Restaurant Nights	\$ 4,500.00	\$ 442.36	\$ 4,937.78	Art Supplies	\$ 600.00	\$ 401.42	
Cookie Dough	\$ 3,500.00	\$ 12.00	\$ 3,588.40	Noon Supervisor	\$ 5,000.00	\$ 4,000.00	\$ 2,500.00
One & Done	\$ 3,000.00	\$ 2,600.00	\$ 3,055.00	Connect Ed PACE program	\$ 2,160.00	\$ 1,850.65	\$ 2,127.00
General Mills Boxtops	\$ 2,000.00	\$ 1,375.72	\$ 2,068.86	Subscriptions (TFK)	\$ 1,300.00	\$ 1,399.14	\$ 732.55
School Store (Smencils)	\$ 2,000.00	\$ 116.55	\$ 418.56	Duplo	\$ 1,100.00	\$ 490.32	\$ 1,070.77
Holiday store	\$ 2,000.00	\$ 2,152.24	\$ 2,004.22	Reading/Student Awards	\$ 2,000.00	\$ 796.35	\$ 2,956.60
Picnic/Art Walk	\$ 1,500.00		\$ 1,442.11	Library/Media	\$ 1,000.00	\$ 902.13	\$ 3,857.57
Teacher Experiences	\$ 1,000.00		\$ 945.00	Assemblies	\$ 1,000.00		\$ 1,366.95
School Dance	\$ 500.00		\$ 420.64	Track meet shirts	\$ 700.00		\$ 750.46
Birthday Marquee	\$ 500.00	\$ 750.00		Teacher Curriculum	\$ 500.00	\$ 156.00	\$ 375.30
E-scripProgram	\$ 400.00	\$ 210.38	\$ 454.38	Staff Appreciation	\$ 500.00		\$ 324.67
Ralphs	\$ 350.00	\$ 402.54	\$ 386.59	Tax Returns	\$ 450.00	\$ 425.00	\$ 425.00
Target		\$ 1,079.34		Vinyl Signs	\$ 400.00	\$ 335.95	
Early Release	\$ 350.00	\$ 409.93	\$ 395.00	5th Grade Party	\$ 300.00		\$ 250.00
Movie Night	\$ 200.00	\$ 826.25	\$ 16.95	Playground Equipment	\$ 250.00		\$ 350.00
Coffee	\$ 200.00	\$ 84.26	\$ 225.75	Insurance PTO	\$ 200.00	\$ 155.00	\$ 170.00
Donations (Art)	\$ 200.00	\$ 600.00	\$ 205.98	PTO Operating	\$ 100.00	\$ 111.95	\$ 1,599.53
T-shirts	\$ 100.00	\$ 629.44	\$ (158.19)	Running Club	\$ 50.00		\$ (21.86)
Recycling	\$ 50.00	\$ 18.50	\$ 23.15	Tea & Tissues		\$ 48.42	
Yearbook		\$ (6,185.00)	\$ 545.02	Music Supplies (Recorders)		\$ 635.91	
Applebee's		\$ 1,023.00		Football Friday		\$ 15.09	
Total Income	\$ 40,350.00	\$ 24,551.78	\$ 39,956.65	Total Expenses	\$ 58,610.00	\$ 45,146.23	\$ 53,411.67
w/ carryover	\$ 68,803.41						
		\$ 7,858.96					

updated 2/26/2014



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 21 2000

TWIN OAKS ELEMENTARY PARENT-TEACHER  
ORGANIZATION  
1 CASSOU RD  
SAN MARCOS, CA 92069

Employer Identification Number:  
33-0814839

DLN:

17053272025029

Contact Person:

MICHAEL A ROSS

ID# 95199

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Form 990 Required:

Yes

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Letter 947 (DO/CG)

TWIN OAKS ELEMENTARY PARENT-TEACHER

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form

TWIN OAKS ELEMENTARY PARENT-TEACHER

990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

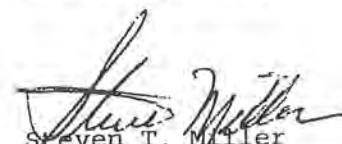
If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
Steven T. Miller  
Director, Exempt Organizations



# Twin Oaks ELEMENTARY

## Parent – Teacher Organization

1 Cassou Road  
San Marcos, CA 92069  
(760) 290-2588 Phone  
(760) 752-3155 Fax  
[www.TwinOaksElementary.org](http://www.TwinOaksElementary.org)

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## **BOARD OF DIRECTORS**

Gwen Snow: President

Maria Duckworth: Vice President

Trevyan Thompson: Treasurer

Sarah Boscia: Secretary

Cindy James: Co-VP of Fundraising

Kirsten Tremble: Co-VP of Fundraising

Megan Tomlin: VP of Activities

Suzanne Ernst: Communications Coordinator

Cesy Velez-Cruz: Volunteers Coordinator

\*\*\*All board members are parents of students at Twin Oaks Elementary and have no affiliations with other organizations

**Federal Tax ID #33-0814839**  
**California State Corp. #9801164**  
**State Charity Reg. #121011**

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The Twin Oaks Elementary Parent-Teacher Organization is an all-volunteer, non-profit organization run by the parents and teachers of students enrolled at Twin Oaks Elementary School in San Marcos, CA. The purpose of our organization is to act in support of the school, the children, the family and the community. We provide and facilitate communication between administrators, faculty and parents, we strive to stimulate an interest in sound education in our members and in the community, and our main contribution has been to generate funds to help support the school and the essential school programs that would not exist if not for the support of our organization. We believe that these programs are extremely important to the success of our students, and feel that they encourage pride and loyalty in our school and in our community.

One of these areas that we feel is essential to a well-rounded education for our students is participation in a fine arts program. Unfortunately, our school's budget has experienced many cuts over the years, and there is no money to fund some of the important programs that our students need. It has become the sole responsibility of the TOES PTO to raise money to fund programs such as art, music, and technology. We are constantly in search of new ways to raise money for these programs, which has become more and more challenging with the state of our country's economy over the past few years. Our board members work tirelessly on fundraising opportunities throughout the school year, but there are limitations in how much we can raise through our families and members of our community. We are a Title 1 school, and cater to a wide range of families - over 50% of which fall below the poverty level. It is becoming more difficult to keep up with the financial demands that these programs require, which has led us to petition your foundation for a Grant in order to guarantee that our students continue to receive the benefits of these important programs - especially our fine arts program.

The main goal of providing art instruction to these Elementary School students is to teach them self expression, and to facilitate creativity, concentration, motivation and teamwork through fine arts. Participating in fine arts also helps students to use creative thinking and higher order reasoning, which are vital skills when learning the Common Core. By providing dedicated art teachers and a wide variety of art mediums, each student is able to participate in art lessons on a regular basis throughout the school year. Lessons typically begin with a brief introduction to an artist and the technique developed by said artist, followed by basic technical instruction and then creation of art using the knowledge and skills they learned. The children are able to gain a deeper understanding and appreciation for art, while expressing their own inner artistic abilities. They participate in making sculptures, using ceramics, learning watercolor techniques and painting, while gaining an understanding of the seven elements of art: color, texture, space, form, shape, value and line. The knowledge and skills the children develop from these lessons will continue to be beneficial across many areas of their education. Research has proven over the years that students who studied the arts for four or more years scored 59 points higher on the verbal section of the SAT and 44 points higher on the math section than students with no experience in the arts (Brudnak,1997).

Not only does art help students in their academic work, kids have a tendency to love things like painting and sculpting so they are naturally motivated by art activities. Most children show a willingness and excitement when it comes to art, and are eager participants in learning about new techniques and art applications. Students also become proud and feel accomplished when their creations are displayed for other students, teachers and parents to admire. At Twin Oaks



Elementary, the teachers and staff proudly display students artwork in their classrooms, common areas such as the library and cafeteria, and in the front office year round for all to see. The Twin Oaks Elementary PTO also sponsors a Fine Arts Fair in the spring, to showcase artwork that students in every grade have worked hard on throughout the school year. We invite local artists and members of the community to join us for this special night, to showcase the progress our students have made, and to encourage support of our art program.

The National Art Education Association released an article by Elliot Eisner, author of *The Arts and the Creation of Mind* outlining 10 key lessons that children are taught through participation in art education. These lessons can prove invaluable to a child's education, and include things such as: good judgment about qualitative relationships, problem solving and understanding that there can be more than one solution or answer, perspective and interpretation of the world, the ability and willingness to surrender to unanticipated possibilities, understanding that small differences can have large effects, employing means through which images become real by utilizing materials, and that art allows feelings which cannot be said to be manifest in poetic capacities and can help a child discover feelings through experiences. These are all important lessons that have long-lasting benefits to our children.

Additionally, there have been many studies over the last 10 years about the potential benefits to having a sustained and comprehensive art program. A 2002 report by the Arts Education Partnership revealed that school children exposed to drama, music and dance are often more proficient at reading, writing, and math (Henry, 2002). The Center for Arts Education published a report in 2009 that suggests arts education may improve graduation rates (Israel, 2009). Another study of Missouri public schools in 2010 found that greater arts education led to fewer disciplinary infractions and higher attendance, graduation rates and test scores (Scheular, 2010). Likewise, in the article, *Learning In and Through the Arts*, it was found that teachers and students alike benefit from schools that have strong art climates. Not only were students at schools with high levels of art education earning higher scores on critical thinking tests, but teachers also seemed happier. Part of the increase in their satisfaction was a result of their charges, who were found to be generally more cooperative and expressive and enjoy a better rapport with educators. (Abeles, H., Burton, J.M., & Horowitz, R., 2000) Overall, it has been well documented that the addition of arts in education has positive and lasting effects on children.

We know that there are many organizations in need of funding for worthwhile projects, and we feel that ours ranks at the top of that list. The fine arts program at Twin Oaks Elementary School will benefit greatly by this Grant money, and we know that it will touch the lives of our students for years to come. We appreciate your consideration, and hope that we have persuaded your foundation to join with us as we invest in the children of San Marcos - the future of our community.

### References:

- Abeles, H., Burton, J.M., & Horowitz, R. (2000) Learning in and through the arts: The question of transfer. *Studies in Art Education, Vol. 41*(3), 228-257. Doi: 10.2307/1320379
- Brudnak, K.A. (1997). Thinking...through the arts. *Learning, 26*(2), 42-46. Retrieved from: <http://search.proquest.com/docview/213902944?accountid=12085>
- Henry, T. (2002, May 19). Study: Arts education has academic effect. *USA Today*. Retrieved from: <http://usatoday30.usatoday.com/news/education/2002-05-20-arts.htm>
- Israel, D. (2009) Staying in school arts education and New York city graduation rates. *The Center for Arts Education*. New York: NY. Retrieved from: [http://www.cae-nyc.org/sites/default/files/docs/CAE\\_Arts\\_and\\_Graduation\\_Report.pdf](http://www.cae-nyc.org/sites/default/files/docs/CAE_Arts_and_Graduation_Report.pdf)
- Scheuler, L. (2010) Art education makes a difference in Missouri schools. *Missouri Alliance for Arts Education*. St. Louis: MO. Retrieved from: <https://www.missouriartscouncil.org/graphics/assets/documents/b657d9fladfc.pdf>

Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

**2012**Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

<b>A</b> For the 2012 calendar year, or tax year beginning <u>7/01</u> , 2012, and ending <u>6/30</u> , 2013	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> <b>TWIN OAKS ELEMENTARY PTO</b> <b>1 CASSOU RD</b> <b>SAN MARCOS, CA 92069</b>
<b>D</b> Employer identification number <b>33-0814839</b>	<b>E</b> Telephone number <b>760-290-2588</b>
<b>F</b> Group Exemption Number, ..... ►	
<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►	
<b>I</b> Website: ► <u>N/A</u>	
<b>J</b> Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀(insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K</b> Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.	
<b>L</b> Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ..... ► \$ <b>94,793.</b>	

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. .... ☒

<b>REVENUE</b>	1 Contributions, gifts, grants, and similar amounts received .....	1	3,205.
	2 Program service revenue including government fees and contracts .....	2	36,107.
	3 Membership dues and assessments .....	3	
	4 Investment income .....	4	3.
	5a Gross amount from sale of assets other than inventory .....	5a	
	b Less: cost or other basis and sales expenses .....	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) .....	6a	
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) .....	6b	55,478.	
c Less: direct expenses from gaming and fundraising events .....	6c	31,621.	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....	6d	23,857.	
7a Gross sales of inventory, less returns and allowances .....	7a		
b Less: cost of goods sold .....	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....	7c		
8 Other revenue (describe in Schedule O) .....	8		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 .....	9	63,172.	
<b>EXPENSES</b>	10 Grants and similar amounts paid (list in Schedule O) .....	10	
	11 Benefits paid to or for members .....	11	
	12 Salaries, other compensation, and employee benefits .....	12	
	13 Professional fees and other payments to independent contractors .....	13	
	14 Occupancy, rent, utilities, and maintenance .....	14	
	15 Printing, publications, postage, and shipping .....	15	90.
	16 Other expenses (describe in Schedule O) <b>SEE SCHEDULE O</b> .....	16	60,069.
	17 <b>Total expenses.</b> Add lines 10 through 16 .....	17	60,159.
18 Excess or (deficit) for the year (Subtract line 17 from line 9) .....	18	3,013.	
<b>NETS</b>	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) .....	19	23,753.
	20 Other changes in net assets or fund balances (explain in Schedule O) .....	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 .....	21	26,766.

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

Form 990-EZ (2012)

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

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

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

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

Form 990-EZ (2012)



TAXABLE YEAR

2012

# California Exempt Organization Annual Information Return

FORM

199

Calendar Year 2012 or fiscal year beginning month 07 day 01 year 2012, and ending month 06 day 30 year 2013

Corporation/Organization Name

TWIN OAKS ELEMENTARY PTO

California corporation number

9801164

Address (suite, room, or PMB no.)

FEIN

1 CASSOU RD

33-0814839

City

State

ZIP Code

SAN MARCOS

CA

92069

- A** First Return ☐ Yes ☒ No
- B** Amended Return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final Return ☐ Dissolved ☐ Surrendered (Withdrawn)
- ☐ Merged/Reorganized Enter date: \_\_\_\_\_

- J** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? ☐ Yes ☒ No
- If 'Yes,' complete and attach form FTB 3509.

**E** Check accounting method:

- 1 ☒ Cash 2 ☐ Accrual 3 ☐ Other

**F** Federal return filed?

- 1 ☐ 990T 2 ☐ 990 (PF) 3 ☐ Sch H (990)

- G** Is this a group filing for the subordinates/affiliates? ☐ Yes ☒ No

If 'Yes,' attach a roster. See instructions

- H** Is this organization in a group exemption? ☐ Yes ☒ No

If 'Yes,' What's the parent's name?

- I** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? ☐ Yes ☒ No
- If 'Yes,' explain, and attach copies of revised documents.

- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
- If 'Yes,' enter gross receipts from nonmember sources \$ \_\_\_\_\_

- L** If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. No filing fee is required. ☒

- M** Is the organization a Limited Liability Company? ☐ Yes ☒ No

- N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No

- O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No

CACA1112L 10/11/12

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	91,538.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	3,205.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3.	4	94,743.
	This line must be completed. If the result is less than \$50,000, see General Instruction B...			
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
Expenses	8	Total gross income. Subtract line 7 from line 4.	8	94,743.
	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	91,780.
Filing Fee	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	2,963.
	11	Filing fee \$10 or \$25. See General Instruction F.	11	
	12	Total payments.	12	
	13	Penalties and interest. See General Instruction J.	13	
	14	Use tax. See General Instruction K.	14	
	15	Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result.	15	
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
Paid Preparer's Use Only	Preparer's signature	PAULA W. TRABER	Date	760-290-2588
	Firm's name (or yours, if self-employed) and address	PAULA W. TRABER, CPA 2156 ROCK GLEN ESCONDIDO, CA 92026	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00103601
				FEIN 20-8296501
				Telephone (760) 744-4553
				May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Twin Oaks Elementary PTO 2012/2013 Budget			
	Income	Budget	Actual
Carryover 7/6/2012	\$	24,237.44	
Bookfair Fall	\$	3,500.00	\$ 1,360.07
Bookfair Spring	\$	2,000.00	\$ 2,023.56
Cookie Dough	\$	7,000.00	\$ 3,588.40
Early Release	\$	1,500.00	\$ 395.00
Donations	\$	50.00	\$ 205.98
Spirit Drive	\$	1,500.00	\$ 3,055.00
E-scripProgram	\$	300.00	\$ 454.38
General Mills Bxotops	\$	2,000.00	\$ 2,068.86
Gift Wrap	\$	10,000.00	\$ 4,481.66
Movie Night	\$	200.00	\$ 16.95
One for books	\$	200.00	\$ 108.00
Picnic/Art Walk	\$	1,000.00	\$ 1,442.11
Spring Photos	\$	50.00	\$ 1,884.25
Ralphs	\$	750.00	\$ 386.59
Recycling	\$	150.00	\$ 23.15
Restaurant Nights	\$	2,000.00	\$ 4,937.78
School Dance	\$	500.00	\$ 420.64
Smencils&Bookmarks	\$		\$ 418.56
T-shirts	\$	100.00	\$ (158.19)
Turkey Trot	\$	5,000.00	\$ 4,586.22
Yearbook	\$		\$ 545.02
Carnival	\$	9,000.00	\$ 9,913.57
holiday store(bingo)	\$		\$ 2,004.22
Coffee	\$		\$ 225.75
<b>Total Income</b>	<b>\$</b>	<b>46,800.00</b>	<b>\$ 42,395.28</b>
w/ carryover	\$	71,037.44	
<b>Money Market Acct.</b>	<b>\$</b>	<b>5,341.45</b>	<b>\$ 16,299.68</b>
		2011/12	
EXPENSES			
	Budget	Actual	2011/12
5th Grade Party	\$ 500.00	\$ 250.00	\$ 259.70
Running Club		-21.86	
Art Supplies	\$ 250.00	\$ 265.94	\$ 529.94
Assemblies	\$ 1,000.00	\$ 1,366.95	\$ 950.00
Duplo	\$ 1,600.00	\$ 1,070.77	\$ 1,060.00
Insurance PTO	\$ 150.00	\$ 170.00	\$ 124.00
Library/Media	\$ 1,000.00	\$ 528.94	\$ 4,006.82
Music	\$ 20,000.00	\$ 18,833.52	\$ 10,000.00
Noon Supervisor	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00
PACE program	\$ 2,000.00	\$ 2,127.00	\$ 2,100.00
Peace/Safety Patrol	\$ 200.00		
Playground Equipment	\$ 250.00	\$ 350.00	
PTO Operating	\$ 100.00	\$ 1,599.53	\$ 354.89
Reading/Student Awards	\$ 2,000.00	\$ 2,956.60	\$ 3,316.13
Staff Appreciation	\$ 500.00	\$ 324.67	
Student Council	\$ 250.00		\$ 224.08
Subscriptions	\$ 1,500.00	\$ 732.55	\$ 124.85
Biz Town	\$ 1,000.00	\$ 280.00	\$ (373.38)
Tax Returns	\$ 450.00	\$ 425.00	\$ 437.55
Teacher Curriculum	\$ 500.00	\$ 375.30	\$ 60.08
Track meet shirts	\$ 700.00	\$ 750.46	\$ 674.84
Technology	\$ 21,000.00	\$ 15,447.67	\$ 21,000.00
Testing Materials	\$ 5,000.00		
art grant	\$ 1,500.00	\$ 1,500.00	*
<b>Total Expenses</b>	<b>\$ 64,950.00</b>	<b>\$ 50,333.04</b>	<b>\$ 49,849.50</b>



# Twin Oaks

## ELEMENTARY

Twin Oaks Elementary School's philosophy is to provide its students with a rich elementary school experience. This experience not only involves rigorous academic programs, but also engages students with essential programs such as art and music. This commitment has been difficult to sustain due to the budgetary issues all schools have faced and the sanctions placed on schools under No Child Left Behind. Over the last few years, Twin Oaks has had to rely heavily on its Parent Teacher Organization (PTO) to support art and music programs. Our PTO recognizes the multitude of benefits a strong art program can provide a child and has tried to maintain the art program through funds they raise. Because of this, there is a large strain annually on their budget.

Research supports regular involvement in the arts increases academic performance and provides students with essential skills needed to be successful in school, such as motivation, concentration, and teamwork. As schools move toward the implementation of the Common Core State Standards (CCSS), the focus on creativity, critical thinking, communication and collaboration becomes essential. Each of these areas are addressed in a strong art program and will enormously benefit students in accessing the demands of the CCSS.

At Twin Oaks, we are fortunate to have two amazing part-time art instructors who have transformed how students engage and interact with art. The concern now lies in being able to maintain a high-quality program with very limited funds. Support from your grant would guarantee the students of Twin Oaks Elementary an enriching art experience throughout the school year.

Thank you so much for your consideration.





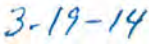
Steven Baum  
Principal





**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Cover Page**

(Choose one) ☐ **MINI-GRANT**    (Choose one) ☒ **REGULAR GRANT**

<b>Project Name:</b> Wish Granting <b>Date Submitted:</b>	<b>Total # of people served:</b> 190 total (SD & Imperial Counties in FY13) <b>Total # of San Marcos residents served:</b> 7 San Marcos Wish Kids in FY13	<b>Amount Requested:</b> \$ 10,000
<b>Non-Profit Organization Name and Address, Website</b> Make-A-Wish Foundation of San Diego 2440 Hotel Circle N., Ste. 200 San Diego, CA 92108 sandiego.wish.org		<b>Contact Person – Name, Title &amp; Phone, email</b> Dana Vandersip Vice President of Development (619) 279-5202 dvandersip@wishesandiego.org
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>The mission of Make-A-Wish San Diego is simple yet powerful: We grant the wishes of children with life-threatening medical conditions to enrich the human experience with hope, strength and joy. The children we serve range in age from 2 1/2 to 18. Our work is accomplished through a volunteer governing board of directors, a paid staff of 14, and more than 250 dedicated volunteers. It is our purpose to provide every eligible child in San Diego and Imperial Counties with a life-changing experience that is dramatically different from hospitals and treatments. We request \$10,000 to help underwrite the cost of granting wishes to children in the San Marcos community who will be referred for a wish in this current fiscal year (9/1/2013-8/31/2014).</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>A wish offers welcome respite for children and their families -- a time of normalcy, fun, joy and laughter that makes a significant impact on the child's and family's ability to cope with the heart-rending hand they've been dealt. Parents of Wish Kids report the process of dreaming of a wish gives their children the strength to take their medications and get through their treatments. Children report the wish provides light during their darkest days, and helps them start living again. The community is often deeply involved and also benefits, as evidenced by the news coverage received by San Francisco's "Batkid": <a href="http://www.wimp.com/boybatman/">http://www.wimp.com/boybatman/</a>. While few wishes become quite so famous as Batkid's, all wishes positively impact the connecting circles of a Wish Family's friends, family, schoolmates and coworkers.</p>		
<p>Please attach the following items.</p> <p><b><u>Both Mini-Grant &amp; Regular:</u></b></p> <ol style="list-style-type: none"><li>1. Budget for request (use SMCF Budget Worksheet)</li><li>2. Annual Operating budget for the organization or unit</li><li>3. Federal &amp; State Tax ID numbers</li><li>4. Board of Directors listing with affiliations</li><li>5. Signature of President or Authorized Officer on Application- <i>If using a fiscal sponsor, the signature must come from the President or an Authorized Officer of that organization.</i></li></ol> <p><b>6. Regular Grants Only:</b></p> <ol style="list-style-type: none"><li>a. 1-2 page narrative</li><li>b. First 2 pages of Federal 990</li><li>c. Most recent year-end Statement or Audit including any management letters associated with Audit.</li><li>d. Optional: letters of support</li></ol>		<p><b>Expected date project will begin/end:</b></p> <p><b>Date by which funds will be expended:</b></p> <p><b>Signature of President or Authorized Officer</b></p> <div style="text-align: center;">  _____ Name, Title</div> <div style="text-align: center;"> _____ Date</div>
		<p><b>Submit Via Mail, In Person or Via Email to:</b> San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a></p>



## San Marcos Community Foundation Budget Worksheet

Each child's wish is different; therefore the projected actual budget varies. The average cost of a wish is \$8,000. Sample expenses include transportation, tickets, food, hotel, and merchandise, depending on the wish. San Marcos Community Foundation funds will only be spent on wish costs.

*Sample Disney World wish budget  
for Family of Four:*

	Projected Cost	In-Kind Value
Airfare (approx. \$320 p/ticket)	\$1,280.00	
Dining	\$1,100.00	
Souvenirs	\$230.00	
Rental Car (Avis)	\$356.00	\$435.00
Gas & Parking	\$100.00	
Tips	\$20.00	
Give Kids the World Support Fee	\$750.00	
GKTW (meals, lodging, extras)		\$1,517.00
Disney World Passes		\$861.00
Universal Studio Passes		\$498.00
SeaWorld Passes		\$245.00
Limo (\$63/hr x 4 hrs)	\$252.00	\$252.00
Disney Wish Kit		\$100.00
Wish Enhancements	\$100.00	
<b>Total</b>	<b>\$4,188.00</b>	<b>\$3,908.00</b>
<b>Projected Wish Total:</b>		<b>\$8,096.00</b>

*Sample Backyard Makeover wish budget:*

	Projected Cost	In-Kind Value
Play Structure	\$4,932.00	\$548.00
Delivery & Assembly	\$325.00	\$325.00
Taxes for Play Structure	\$394.00	
Rubber Mulch	\$1,239.00	\$121.00
Wish Day Meals	\$100.00	\$100.00
Wish Day Transportation	\$378.00	\$378.00
Wish Enhancement	\$100.00	
Wish Day Activity: Legoland		\$370.00
<b>Total</b>	<b>\$7,468.00</b>	<b>\$1,842.00</b>
<b>Projected Wish Total:</b>		<b>\$9,310.00</b>

**Total budget for this PROJECT: See above examples; we are requesting grant funds to help defray the cost of any San Marcos wishes granted in our current FY14 fiscal year**

**Grant Request Amount: \$ 10,000**

Is this a challenge grant? Could it be?

We are not requesting a challenge grant. However, after reviewing our database, we found 70 San Marcos individuals and corporations who donated a total of \$11,737 to Make-A-Wish San Diego in our FY13 (September 1, 2012 through August 31, 2013). Should the San Marcos Community Foundation wish to donate as a challenge grant, we would be pleased to reach out to our San Marcos donors to share that news and ask them to donate toward a match. We welcome suggestions on other donors to approach in San Marcos.

**Please list any other funding sources for this project.**

Make-A-Wish Foundation of San Diego has not sought funds specifically for Wish Kids from San Marcos from any other funding entity or individual. As you can see from the sample budgets above, we seek and receive in-kind support for all Disney Wishes and virtually all other types of wishes that make a significant difference in the cash cost of a wish. We also fund our wishes through a combination of support from corporations, foundations, and individuals, obtained through fundraising events, direct mail appeals, and face-to-face solicitations.

Make-A-Wish of San Diego  
Budget Draft for Fiscal Year 2013  
9/1/2013--8/31/2014  
Prepared by JS on 8/13/2013

	2014 Budget Cash		2014 Budget Accrual	
<b>Contribution Revenue</b>				
Direct Public Support	\$	779,500	\$	779,500
Corporate Gifts		368,500		368,500
Planned Giving		70,000		70,000
Indirect Public Support		110,000		110,000
In Kind Contributions	A	0	A	693,370
Internal Special Events		558,850		558,850
External Special Events		436,000		436,000
Grants		137,000		137,000
Total Contributions		<u>2,459,850</u>		<u>3,153,220</u>
<b>Earned Revenues</b>				
Wish Assist Income		50,000		50,000
Investment Gains		260,000		260,000
Total Earned Revenues		<u>310,000</u>		<u>310,000</u>
<b>Total Revenue and contributions</b>	\$	<u>2,769,850</u>	\$	<u>3,463,220</u>
<b># of wishes</b>		205		205
Direct cost per wish--cash		5,799		5,799
Direct cost per wish--inkind				3,345
Total cost of wish cash + inkind				9,144
<b>Expenses</b>				
Direct Cost of Wishes	\$	1,188,890	\$	1,188,890
In Kind Wish expenses	A	0	A	685,670
Personnel compensation		923,084		923,084
Employee Benefits		77,768		77,768
Payroll Taxes		76,116		76,116
Professional Fees		45,475		45,475
Office Supplies		16,000		16,000
Telephone and Internet		11,700		11,700
Postage and Shipping		12,500		12,500
Occupancy/Storage/Utilities		106,476		106,476
Equipment Lease and R&M		15,639		15,639
Printing and video		26,900		26,900
Travel Expenses		26,250		26,250
Donor care and event expenses		55,150		55,150
Membership Dues		3,500		3,500
National Membership Dues		95,000		95,000
Workman's Compensation Ins.		9,000		9,000
Miscellaneous Expenses		29,130		29,130
Depr. and Amortization Exp.	B	0	B	29,240
Total Expenses	\$	<u>2,718,578</u>	\$	<u>3,433,488</u>
<b>Net deficit</b>	\$	<u>51,272</u>	\$	<u>29,732</u>

A In Kind donations included in the accrual budget but excluded from the cash budget

B Depreciation expense is excluded from the cash budget but included in the accrual budget

## Make-A-Wish San Diego Board of Directors 2013-14

Jane McAuliffe, Ph.D., CHAIR, Executive Vice President/Chief Academic Officer,  
Bridgepoint Education

Jarrold Dillon, VICE CHAIR, Vice President, Corporate Partnerships, San Diego Padres

Melody Thornton, CPA, TREASURER

Katie Pothier, SECRETARY, Partner, Wilson Turner Kosmo LLP

Gary Meads, MEMBER AT LARGE, President/CEO, MeadsDurket

Jeff Davids, Partner, DavenportMajor Executive Search

Tom Drake, President/COO, National Technologies Associates, Inc.

Keith Eck, Financial & Insurance Services

Julie Fletcher, SVP Human Resources, AMN Healthcare Inc.

Matt Greene, President, 6 Degrees

Michelle Hanna, CEO & Scientific Director, RiboMed Biotechnologies Inc.

Richard Kelley, President and General Manager, NBC 7 San Diego

Kurt Kicklighter, California Executive Partner, McKenna, Long & Aldridge, LLP

Denny O'Leary, Vice President of Marketing Partnerships, San Diego Chargers

Gary Palmer, General Manager, Penske Auto Group

James Peterson, Partner, Higgs Fletcher & Mack

Karen Sedgwick Tyler, Director of Supply Management, Sempra Energy Utilities

Jim Steeg, Retired, San Diego Chargers

Shelley Woodrow, VP, Cox Media



## **Request for Support from the San Marcos Community Foundation**

### **Narrative**

#### **Introduction**

Make-A-Wish San Diego® requests the San Marcos Community Foundation directly impact the well-being of children from San Marcos who are battling a life-threatening medical condition, by helping to underwrite the direct cost of wishes we grant from September 1, 2013 to August 31, 2014. We request \$10,000 for that purpose.

As described in our application form, our mission is to grant the wishes of children with life-threatening medical conditions to enrich the human experience with hope, strength and joy. So that no eligible child has to wait for their wish, we count on benefactors from our community to provide the necessary funding. An average wish costs \$8,000, and this year, we expect to grant at least 205 wishes, including approximately 7 wishes to kids from San Marcos.

#### **The San Marcos Community**

So far this year, we've granted or are in the process of granting wishes to the following 9 kids from San Marcos:

- Jade, age 8, cancer. Her Wish to go to Disney World was granted in December 2013.
- Alex, age 8, unknown neurological condition. He was granted his wish to go on a Hong Kong shopping spree for superhero action figures was granted in September.
- Kathryn, age 2 ½, leukemia. She wishes to go to Disney World and Give Kids the World.
- Briana, age 16, cancer. She wishes to go to Tahiti with her family.
- Grace, age 5, heart condition. She wishes to go to Disney World to meet Ariel.

Four additional San Marcos children so far this year have been referred to us for whom we are awaiting eligibility approval. The child's physician is responsible for determining eligibility based on medical condition.

Since the year 2000 (when we converted to a new database), we have granted

wishes to 45 children from San Marcos. The annual breakdown is as follows:

2013	4
2012	7
2011	4
2010	5
2009	4
2008	6
2007	1
2006	1
2005	5
2004	1
2003	1
2002	1
2001	3
2000	2

These numbers reflect children who had their wishes *come true*. The wish process begins with a referral, which must happen before a child turns 18, and ends with the wish, with no deadline for a wish to be completed.

### **The Power of a Wish**

While a wish on its own is not a cure, 75% of medical professionals surveyed believed that the wish has the ability to affect a child's physical health. In addition, 89% of wish parents surveyed told us that the wish experience restored their families and 99% said that the wish had a positive effect on their child's willingness to comply with treatments.

All of the families of the children who receive a wish benefit from the experience. Because we include them in every step of the process, more than 10,000 family members have been able to *share the power of a wish*® since 1983. We find that the wish has a "ripple effect," positively touching the lives of many people who play even the most minor role – from restaurant servers, store clerks, grandparents and friends, and even those who hear about the wish in the media or from someone they know. This is what we refer to as *the power of a wish*.

### **Conclusion**

Make-A-Wish will continue to positively impact the San Marcos community through our ongoing granting of wishes to children in the community. We are grateful for the San Marcos Community Foundation's consideration of a \$10,000 grant to help underwrite these wishes.

Form **990****Return of Organization Exempt From Income Tax****2012**Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)Open to Public  
Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2012 calendar year, or tax year beginning **SEP 1, 2012** and ending **AUG 31, 2013**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Make-A-Wish Foundation of San Diego</b>		<b>D</b> Employer identification number <b>33-0039466</b>
	Doing Business As		<b>E</b> Telephone number <b>(858) 707-9474</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>6,582,933.</b>
	<b>2440 Hotel Circle North</b>	<b>200</b>	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City, town, or post office, state, and ZIP code <b>San Diego, CA 92108</b>		<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>F</b> Name and address of principal officer: <b>Christopher Sichel</b> <b>same as C above</b>			<b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>www.wishsandiego.org</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>1984</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>The Make-A-Wish Foundation of San Diego grants the wishes of children with life-threatening</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>19</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>19</b>
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	<b>16</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>240</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,149,000.	<b>Current Year</b> 2,747,939.
	<b>9</b> Program service revenue (Part VIII, line 2g)	59,100.	52,375.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	159,217.	278,546.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	102,588.	84,862.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,469,905.	3,163,722.
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,341,469.	1,818,490.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	927,058.	964,571.
<b>Expenses</b>	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>419,010.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	500,404.	492,672.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,768,931.	3,275,733.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-299,026.	-112,011.
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 5,668,413.	<b>End of Year</b> 5,659,732.
	<b>21</b> Total liabilities (Part X, line 26)	680,462.	702,976.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	4,987,951.	4,956,756.

**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.

<b>Sign Here</b>	Signature of officer <b>Christopher Sichel, CEO</b>		Date
	Type or print name and title		
<b>Paid</b>	Print/Type preparer's name <b>Melody S Thornton</b>	Preparer's signature <b>Melody S Thornton</b>	Date
<b>Preparer Use Only</b>	Firm's name ▶ <b>MS Thornton CPA</b>	Firm's EIN ▶ <b>01-0805059</b>	Check if self-employed <input checked="" type="checkbox"/> PTIN <b>P00012351</b>
	Firm's address ▶ <b>PO Box 1059</b> <b>Cardiff, CA 92007</b>	Phone no. <b>619-990-2832</b>	

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



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

The Make-A-Wish Foundation of San Diego grants the wishes of children with life-threatening medical conditions to enrich the human experience with hope, strength, and joy.

**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 \$ 2,451,981. including grants of \$ 1,818,490. ) (Revenue \$ 52,375. )  
 Make-A-Wish San Diego grants the wishes of children between the ages of 2.5 and 18 who have been determined to have a life-threatening medical condition and qualify for our wish program. A total of 190 wishes were granted during the year. Total cost of wishes granted for the fiscal year were \$1,838,785. Of this amount, \$589,759 was contributed by various vendors who provided In-Kind contributions of services such as travel and travel services, transportation, lodging and other services, and use of facilities to complete a child's wish. For financial statement purposes, these amounts are included as contribution revenue and granted wish expense. For form 990, however, the IRS requires that \$22,582 of contributed services and use of facilities be excluded from both revenue and expense.

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

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

**4d** Other program services (Describe in Schedule O.)

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

**4e** Total program service expenses **2,451,981.**

**Part IV Checklist of Required Schedules**

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



**Part IV** Checklist of Required Schedules (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
<b>24a</b> 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 25		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</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		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	6	
<b>1b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b> 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	16	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b> 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?		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> 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?	X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	7d	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966?		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	11a	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</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	
<b>c</b> Enter the amount of reserves on hand	13c	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

**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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	19			
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 in Schedule O.				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent		19		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?				X
<b>6</b> Did the organization have members or stockholders?				X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			X	
<b>b</b> Each committee with authority to act on behalf of the governing body?			X	
<b>9</b> 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 in Schedule O				X

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

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

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

**19** Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: **John Sleeper - (858) 707-9474**  
**2440 Hotel Circle North #200, San Diego, CA 92108**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question 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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Craig Nichols Chair	5.00	X		X				0.	0.	0.
(2) Jane McAuliffe Vice Chair	1.00	X		X				0.	0.	0.
(3) Jarrod Dillon Secretary	1.00	X		X				0.	0.	0.
(4) Melody Thornton Treasurer	2.00	X		X				0.	0.	0.
(5) Jeff Davids Board Member	1.00	X						0.	0.	0.
(6) Tom Drake Board Member	1.00	X						0.	0.	0.
(7) Keith Eck Board Member	1.00	X						0.	0.	0.
(8) Matt Greene Board Member	1.00	X						0.	0.	0.
(9) George H. Kaelin III Board Member	1.00	X						0.	0.	0.
(10) Richard Kelley Board Member	1.00	X						0.	0.	0.
(11) Kurt Kicklighter Board Member	1.00	X						0.	0.	0.
(12) Gary Meads Board Member	1.00	X						0.	0.	0.
(13) Dan Novak Board Member	1.00	X						0.	0.	0.
(14) Denny O'Leary Board Member	1.00	X						0.	0.	0.
(15) Irene Oberbauer Past Chair	3.00	X						0.	0.	0.
(16) Gary Palmer Board Member	1.00	X						0.	0.	0.
(17) Katherine K. Pothier Board Member	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Karen Sedgwick Tyler Board Member	1.00	X						0.	0.	0.
(19) Jim Steeg Board Member	1.00	X						0.	0.	0.
(20) Christopher J. Sichel President & CEO	45.00			X				154,465.	0.	23,476.
<b>1b Sub-total</b>								154,465.	0.	23,476.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								154,465.	0.	23,476.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

**Part VIII Statement of Revenue**Check if Schedule O contains a response to any question 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, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	357,494.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	2,390,445.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		620,795.				
	<b>h Total.</b> Add lines 1a-1f			2,747,939.			
<b>Program Service Revenue</b>	<b>2 a</b> Wish Assist Fees	Business Code	900099	52,375.	52,375.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			52,375.			
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			159,309.		
<b>4</b> Income from investment of tax-exempt bond proceeds							
<b>5</b> Royalties							
<b>6 a</b> Gross rents		(i) Real	(ii) Personal				
<b>b</b> Less: rental expenses							
<b>c</b> Rental income or (loss)							
<b>d</b> Net rental income or (loss)							
<b>7 a</b> Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
<b>b</b> Less: cost or other basis and sales expenses							
<b>c</b> Gain or (loss)							
<b>d</b> Net gain or (loss)				119,237.			119,237.
<b>8 a</b> Gross income from fundraising events (not including \$ 357,494. of contributions reported on line 1c). See Part IV, line 18		<b>a</b>	210,252.				
<b>b</b> Less: direct expenses		<b>b</b>	186,312.				
<b>c</b> Net income or (loss) from fundraising events				23,940.			23,940.
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19		<b>a</b>	63,326.				
<b>b</b> Less: direct expenses		<b>b</b>	2,404.				
<b>c</b> Net income or (loss) from gaming activities				60,922.			60,922.
<b>10 a</b> Gross sales of inventory, less returns and allowances		<b>a</b>					
<b>b</b> Less: cost of goods sold	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			Business Code				
<b>11 a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions.				3,163,722.	52,375.	0.	363,408.



**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 to any question 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 governments and organizations in the United States. See Part IV, line 21	50,000.	50,000.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	1,768,490.	1,768,490.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	181,097.	100,201.	34,825.	46,071.
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	655,621.	269,414.	208,019.	178,188.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	61,509.	29,130.	16,180.	16,199.
10 Payroll taxes	66,344.	28,145.	18,828.	19,371.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,405.	1,969.	10,436.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	38,646.		38,646.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,230.		3,230.	
12 Advertising and promotion	27,508.			27,508.
13 Office expenses	116,147.	36,498.	15,460.	64,189.
14 Information technology				
15 Royalties				
16 Occupancy	118,348.	55,090.	33,518.	29,740.
17 Travel	15,979.	6,195.	3,106.	6,678.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,933.	5,395.	4,452.	10,086.
20 Interest				
21 Payments to affiliates	94,224.	74,624.	8,298.	11,302.
22 Depreciation, depletion, and amortization	24,919.	11,712.	6,977.	6,230.
23 Insurance	6,936.	3,260.	1,942.	1,734.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Volunteer Program	10,603.	10,603.		
b Membership Dues	3,794.	1,255.	825.	1,714.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,275,733.	2,451,981.	404,742.	419,010.
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 to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	213,759.	1	176,335.
	2 Savings and temporary cash investments	170,102.	2	43,165.
	3 Pledges and grants receivable, net	96,745.	3	92,406.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	29,824.	9	30,334.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 134,183.		
	b Less: accumulated depreciation	10b 90,371.	10c	43,812.
	11 Investments - publicly traded securities	4,856,434.	11	4,999,010.
	12 Investments - other securities. See Part IV, line 11	129,697.	12	134,249.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	121,411.	15	140,421.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	5,668,413.	16	5,659,732.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	160,169.	17	186,222.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	36,130.	23	27,525.
	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	484,163.	25	489,229.
	26 <b>Total liabilities.</b> Add lines 17 through 25	680,462.	26	702,976.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27 Unrestricted net assets		4,915,990.	27	4,900,251.
28 Temporarily restricted net assets		71,961.	28	56,505.
29 Permanently restricted net assets			29	
<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 <b>Total net assets or fund balances</b>		4,987,951.	33	4,956,756.
34 <b>Total liabilities and net assets/fund balances</b>		5,668,413.	34	5,659,732.

Form 990 (2012)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,163,722.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,275,733.
3	Revenue less expenses. Subtract line 2 from line 1	3	-112,011.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,987,951.
5	Net unrealized gains (losses) on investments	5	80,816.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,956,756.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		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 in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2012)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

2012

**Open to Public Inspection**

Name of the organization

Make-A-Wish Foundation of San Diego

Employer identification number

33-0039466

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part.) See instructions.
---------------	--

The organization is not a private foundation because it is: (For lines 1 through 11, 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.)

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 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.)

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

11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_

(ii) A family member of a person described in (i) above? \_\_\_\_\_

(iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

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

[illegible]

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

Schedule A (Form 990 or 990-EZ) 2012



**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,921,617.	2,139,060.	1,778,809.	1,782,725.	2,747,939.	10,370,150.
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 <b>Total.</b> Add lines 1 through 3	1,921,617.	2,139,060.	1,778,809.	1,782,725.	2,747,939.	10,370,150.
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)						68,768.
6 <b>Public support.</b> Subtract line 5 from line 4.						10,301,382.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1,921,617.	2,139,060.	1,778,809.	1,782,725.	2,747,939.	10,370,150.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	153,280.	147,035.	121,707.	175,415.	159,309.	756,746.
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 IV.)	365,980.	381,321.	472,029.	660,520.	273,578.	2,153,428.
11 <b>Total support.</b> Add lines 7 through 10						13,280,324.
12 Gross receipts from related activities, etc. (see instructions)					12	52,375.

13 **First five 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 2012 (line 6, column (f) divided by line 11, column (f))	14	77.57 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	74.85 %
16a <b>33 1/3% support test - 2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b <b>33 1/3% support test - 2011.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2012.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2011.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2012

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

(Complete only if you checked the box on line 9 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five 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**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2012.** 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 - 2011.** 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 ..... ☐



## 2012

\*\*\* Not Open to Public Inspection \*\*\*

223171 05-01-12

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

**2012**

Name of the organization

Employer identification number

Make-A-Wish Foundation of San Diego

33-0039466

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

☒ For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), 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 Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**LHA** For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Employer identification number

Make-A-Wish Foundation of San Diego

33-0039466

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>612,798.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>2</u>		\$ <u>75,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>3</u>		\$ <u>106,579.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>4</u>		\$ <u>92,845.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>5</u>		\$ <u>41,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<u>6</u>		\$ <u>52,352.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
Make-A-Wish Foundation of San Diego	33-0039466

**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		\$ 58,686.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8		\$ 129,615.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9		\$ 100.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10		\$ 61,362.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11		\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Make-A-Wish Foundation of San Diego

33-0039466

**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
4	Travel, M&E, Supplies, Frequent Flyer Miles	\$ 91,196.	08/31/13
6	Bowl games tickets, luncheon tickets	\$ 52,352.	12/26/12
7	Travel, lodging	\$ 58,686.	08/31/13
9	Gift Card	\$ 100.	08/01/13
10	Theme Park Tickets, Cruise Ship Tickets	\$ 61,362.	08/31/13
		\$	



Name of organization

Employer identification number

Make-A-Wish Foundation of San Diego

33-0039466

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization

Make-A-Wish Foundation of San Diego

Employer identification number

33-0039466

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, 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, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in 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 are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange programs  
 b ☐ Scholarly research e ☐ Other \_\_\_\_\_  
 c ☐ Preservation for future generations

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

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

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ 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" to 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	129,697.	128,914.	117,976.	113,640.	100,000.
b Contributions					
c Net investment earnings, gains, and losses	10,672.	5,888.	10,938.	4,336.	13,969.
d Grants or scholarships					
e Other expenditures for facilities and programs	5,459.				329.
f Administrative expenses	661.	5,105.			
g End of year balance	134,249.	129,697.	128,914.	117,976.	113,640.

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

- a Board designated or quasi-endowment ☒ 100.00 %  
 b Permanent endowment ☐ %  
 c Temporarily restricted endowment ☐ %

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

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

- (i) unrelated organizations  
 (ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

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

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

**Part VI Land, Buildings, and Equipment.** 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		134,183.	90,371.	43,812.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				43,812.

Schedule D (Form 990) 2012

**Part VII Investments - Other Securities.** 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Accrued Pending Wish Costs</b>	<b>463,727.</b>
(3) <b>Due to Related Entities</b>	<b>25,502.</b>
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	
	<b>489,229.</b>

2. FIN 48 (ASC 740) Footnote. 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 FIN 48 (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**

1	Total revenue, gains, and other support per audited financial statements	1	3,236,053.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	80,816.
b	Donated services and use of facilities	2b	30,161.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	110,977.
3	Subtract line 2e from line 1	3	3,125,076.
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	38,646.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	38,646.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,163,722.

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

1	Total expenses and losses per audited financial statements	1	3,267,248.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	30,161.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	30,161.
3	Subtract line 2e from line 1	3	3,237,087.
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	38,646.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	38,646.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,275,733.

**Part XIII Supplemental Information**

Complete this part to 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 V, line 4: The intended use of the endowment funds is to support

the organization's mission to grant wishes to children with

life-threatening medical conditions.

Part X, Line 2: The Foundation is a not-for-profit organization exempt from federal and California taxes under provisions of the Internal Revenue Code Section 501(c)(3) and Section 23701d of the California Revenue and Taxation Code. However, the Foundation remains subject to income taxes on

Schedule D (Form 990) 2012



**Part XIII** Supplemental Information (continued)

any net income that is derived from a trade or business, regularly carried on and not in furtherance of the purpose for which it was granted exemption. No income tax provision has been recorded as the net income, if any, from any unrelated trade or business, in the opinion of management, is not material to the financial statements taken as a whole.

The Foundation follows the provisions of ASC Topic 740, Income Taxes, which prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, and provides guidance on de-recognition, classification, interest and penalties, disclosure, and transition. Management believes that no such uncertain tax position requiring accrual or disclosure exists for the Foundation at August 31, 2013 or 2012.

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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. ▶ See separate instructions.**

OMB No. 1545-0047

2012

### Open To Public Inspection

Name of the organization

Make-A-Wish Foundation of San Diego

Employer identification number

33-0039466

## Part I

**Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1. Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations  
b ☐ Internet and email solicitations  
c ☐ Phone solicitations  
d ☐ In-person solicitations  
e ☐ Solicitation of non-government grants  
f ☐ Solicitation of government grants  
g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b. If "Yes," list the ten 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			
<b>Total</b>						

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.

[illegible]

**Part II Fundraising Events.** Complete if the organization answered "Yes" to 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		Tuna Challenge	Roll Out the Barrel	2		
		(event type)	(event type)	(total number)		
1	Gross receipts .....	215,817.	154,486.	197,443.	567,746.	
2	Less: Contributions .....	140,679.	97,980.	118,835.	357,494.	
3	Gross income (line 1 minus line 2) .....	75,138.	56,506.	78,608.	210,252.	
Direct Expenses	4	Cash prizes .....				
	5	Noncash prizes .....	46,859.		46,859.	
	6	Rent/facility costs .....		19,819.	13,927.	33,746.
	7	Food and beverages .....	42,387.	38,161.	25,159.	105,707.
	8	Entertainment .....				
	9	Other direct expenses .....				
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....				186,312.
	11	Net income summary. Combine line 3, column (d), and line 10 .....				23,940.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
	1 Gross revenue .....			46,176.	46,176.
Direct Expenses	2 Cash prizes .....				
	3 Noncash prizes .....				
	4 Rent/facility costs .....				
	5 Other direct expenses .....			2,404.	2,404.
	6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00 % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....	▶			( 2,404. )
	8 Net gaming income summary. Combine line 1, column d, and line 7 .....	▶			43,772.

9 Enter the state(s) in which the organization operates gaming activities: **CA**a Is the organization licensed to operate gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate 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 operated in:
- |                               |     |          |
|-------------------------------|-----|----------|
| a The organization's facility | 13a | .00 %    |
| b An outside facility         | 13b | 100.00 % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► John SleeperAddress ► 2440 Hotel Circle North #200 - San Diego, CA 92108

- 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 ► \$ 47,112.

**Part IV** **Supplemental Information.** Complete this part to 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 complete this part to provide any additional information (see instructions).

## Part III, Line 17b

## Distributions Required Under State Law

In accordance with Section 320.5 of the California Penal Code, eligible tax-exempt nonprofit organizations are required to distribute at least 90% of the gross gaming proceeds for charitable purposes. The foundation utilized \$52,347 for its own charitable purposes.

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

Name of the organization

Part I	General Information on Grants and Assistance
--------	--

Employer identification number  
33-0039466

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?

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Make-A-Wish Foundation of Utah 771 E Winchester Salt Lake City, UT 84107	74-2392822	501(c)(3)	50,000.	0.			Grant wishes to children with life-threatening medical conditions.

**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

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



(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 non-cash assistance
Wishes Granted	190	1,180,995.	585,208. FMV		Travel, Meals & Entertainment, Supplies

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Schedule I, Part I, Line 2: The grant to the Make-A-Wish Foundation of Utah was provided as part of the National Make-A-Wish Foundation Wish Fulfillment Fund. The grant was paid directly to MAW Utah and no additional monitoring was deemed necessary.

**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" to Form 990,  
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

Make-A-Wish Foundation of San Diego

Employer identification number

33-0039466

**Part I Questions Regarding Compensation**

	Yes	No								
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table border="0"><tr><td><input type="checkbox"/> First-class or charter travel</td><td><input type="checkbox"/> Housing allowance or residence for personal use</td></tr><tr><td><input type="checkbox"/> Travel for companions</td><td><input type="checkbox"/> Payments for business use of personal residence</td></tr><tr><td><input type="checkbox"/> Tax indemnification and gross-up payments</td><td><input type="checkbox"/> Health or social club dues or initiation fees</td></tr><tr><td><input type="checkbox"/> Discretionary spending account</td><td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td></tr></table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<b>b</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	<b>1b</b>									
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b>									
<b>3</b> Indicate which, if any, of the following the filing 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. <table border="0"><tr><td><input type="checkbox"/> Compensation committee</td><td><input type="checkbox"/> Written employment contract</td></tr><tr><td><input type="checkbox"/> Independent compensation consultant</td><td><input checked="" type="checkbox"/> Compensation survey or study</td></tr><tr><td><input checked="" type="checkbox"/> Form 990 of other organizations</td><td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td></tr></table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	X								
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	X								
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?	<b>4c</b>	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
<b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b>										
<b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
<b>a</b> The organization?	<b>5a</b>	X								
<b>b</b> Any related organization?	<b>5b</b>	X								
If "Yes" to line 5a or 5b, describe in Part III.										
<b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
<b>a</b> The organization?	<b>6a</b>	X								
<b>b</b> Any related organization?	<b>6b</b>	X								
If "Yes" to line 6a or 6b, describe in Part III.										
<b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	<b>7</b>	X								
<b>8</b> Were any amounts reported in 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	<b>8</b>	X								
<b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>									

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

Schedule J (Form 990) 2012



Part III	Supplemental Information
----------	--------------------------

Complete this part to 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.

[illegible]

**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.**

OMB No. 1545-0047

**2012**

**Open to Public Inspection**

Name of the organization

**Make-A-Wish Foundation of San Diego**

Employer identification number

**33-0039466**

**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 ► ( Lodging, trav )	X	120	228,796.	Retail Value
26 Other ► ( Frequent Flye )	X	302	95,696.	Retail Value
27 Other ► ( Wish Goods )	X	130	56,061.	Retail Value
28 Other ► ( Sporting tick )	X	4	40,226.	Retail Value

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a	X	
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

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

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) (2012)



**Part II Supplemental Information.** Complete this part to 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.**Part I, Other Types of Property:**Bowl Game lunch, sweatshirts

(a) Check if applicable = X

(b) Number of Contributions = 600

(c) Revenue Reported on Form 990, Part VIII \$ 12631.

(d) Method of determining revenue: Retail Value

Computer equipment, games, toys

(a) Check if applicable = X

(b) Number of Contributions = 3

(c) Revenue Reported on Form 990, Part VIII \$ 8056.

(d) Method of determining revenue: Retail Value

Hot Tub

(a) Check if applicable = X

(b) Number of Contributions = 1

(c) Revenue Reported on Form 990, Part VIII \$ 5644.

(d) Method of determining revenue: Retail Value

Party Wish, In-Kind

(a) Check if applicable = X

(b) Number of Contributions = 3

(c) Revenue Reported on Form 990, Part VIII \$ 5500.

(d) Method of determining revenue: Retail Value

Shopping/Gift Cards

(a) Check if applicable = X

**Part II** **Supplemental Information.** Complete this part to 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.

(b) Number of Contributions = 22

(c) Revenue Reported on Form 990, Part VIII \$ 1800.

(d) Method of determining revenue: Retail Value

Schedule M, Part I, Column (b): The number of contributions was estimated for many of the smaller items. The organization has specific records for all of the large items.

Schedule M, Line 32b: Car and truck donations are made to an organization called Car Donation Foundation who accepts the donation, sells the vehicle and then donates the cash to Make-A-Wish Foundation of San Diego.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

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 990-EZ.

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

Make-A-Wish Foundation of San Diego

Employer identification number  
33-0039466

Form 990, Part I, Line 1, Description of Organization Mission:

medical conditions to enrich the human experience with hope, strength  
and joy.

Form 990, Part VI, Section B, line 11: The foundation's treasurer prepared  
the return. The completed return was presented to the finance committee for  
their review and approval. Subsequent to the committee's approval, the 990  
was presented to all voting board members prior to filing with the Internal  
Revenue Service.

Form 990, Part VI, Section B, Line 12c: The Foundation maintains a  
conflict of interest and ethics statement as provided by the Make-A-Wish  
Foundation of America for each officer, employee, board member, and  
volunteer. Such statements must be signed upon date of hire, election, or  
commencement of volunteer service, and at least annually thereafter. The  
signed statements are then submitted to and reviewed by the volunteer  
coordinator if they are from volunteers and the CEO if from staff and board  
members. Review of the statements is monitored by the Chief Executive  
Officer. The procedures for addressing any conflicts of interest of which  
the CEO becomes aware include, but are not limited to the following: (1)  
determining the nature of the conflict via verbal or written communication  
with the interested person; (2) fully disclosing conflicting interest to  
the board; (3) the conflicted person recuses himself/herself from  
deliberations and decisions regarding the transaction; and (4) taking  
appropriate actions warranted by the conflict as recommended by the board  
up to and including termination of service.

Name of the organization

Make-A-Wish Foundation of San Diego

Employer identification number

33-0039466

Form 990, Part VI, Section B, Line 15a: For 2012 compensation, the CEO's compensation was determined by the Board of Directors, consisting of independent persons in December 2012. It was reviewed against National Benchmarking salary studies and by Southern California salary surveys. The board's discussions and decisions were contemporaneously documented. Documentation includes the terms of the transaction and the date it was approved, the members present during deliberations and those who voted on it, and a description of the comparability data relied upon and how it was obtained.

Form 990, Part VI, Section C, Line 19: The organization includes the most current Audited Financial Statements, and the Public Disclosure Copy of Form 990 on its website.



**MAKE-A-WISH FOUNDATION<sup>®</sup> OF SAN DIEGO, INC.**

Financial Statements

August 31, 2013 and 2012

(With Independent Auditors' Report Thereon)



**MAKE-A-WISH FOUNDATION<sup>®</sup> OF SAN DIEGO, INC.**

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Statement of Activities – Year ended August 31, 2012	5
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KPMG LLP  
Suite 700  
20 Pacifica  
Irvine, CA 92618-3391

## **Independent Auditors' Report**

The Board of Directors  
Make-A-Wish Foundation<sup>®</sup> of San Diego, Inc.:

We have audited the accompanying financial statements of Make-A-Wish Foundation<sup>®</sup> of San Diego, Inc. (the Foundation), which comprise the statements of financial position as of August 31, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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



***Opinion***

In our opinion, the financial statements referred to above present fairly in all material respects, the financial position of Make-A-Wish Foundation<sup>®</sup> of San Diego, Inc. as of August 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

**KPMG LLP**

Irvine, California  
December 13, 2013

**MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.**

Statements of Financial Position

August 31, 2013 and 2012

<b>Assets</b>	<b>2013</b>	<b>2012</b>
Cash and cash equivalents	\$ 176,335	213,760
Investments	5,042,175	5,026,536
Due from related entities	134,502	90,989
Prepaid expenses	30,334	29,824
Contributions receivable, net	92,406	96,745
Other assets	5,919	30,422
Property and equipment, net	43,812	50,440
Beneficial interest in assets held by others	134,249	129,697
Total assets	<u>\$ 5,659,732</u>	<u>5,668,413</u>
<b>Liabilities and Net Assets</b>		
Accounts payable and accrued expenses	\$ 186,222	160,169
Accrued pending wish costs	463,727	462,613
Due to related entities	25,502	21,550
Other liabilities	27,525	36,130
Total liabilities	<u>702,976</u>	<u>680,462</u>
Commitments and contingencies		
Net assets:		
Unrestricted	4,900,251	4,915,990
Temporarily restricted	56,505	71,961
Total net assets	<u>4,956,756</u>	<u>4,987,951</u>
Total liabilities and net assets	<u>\$ 5,659,732</u>	<u>5,668,413</u>

See accompanying notes to financial statements.

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Statement of Activities

Year ended August 31, 2013

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Total</u>
Revenues, gains, and other support:			
Public support:			
Contributions	\$ 2,229,981	56,505	2,286,486
Grants	134,120	—	134,120
Total public support	<u>2,364,101</u>	<u>56,505</u>	<u>2,420,606</u>
Internal special events	631,072	—	631,072
Less costs of direct benefits to donors	<u>(188,716)</u>	<u>—</u>	<u>(188,716)</u>
Special events, net	442,356	—	442,356
Investment income, net	320,716	—	320,716
Other income	52,375	—	52,375
Net assets released from restrictions	<u>71,961</u>	<u>(71,961)</u>	<u>—</u>
Total revenues, gains, and other support	<u>3,251,509</u>	<u>(15,456)</u>	<u>3,236,053</u>
Expenses:			
Program services:			
Wish granting	<u>2,474,563</u>	<u>—</u>	<u>2,474,563</u>
Total program services	<u>2,474,563</u>	<u>—</u>	<u>2,474,563</u>
Support services:			
Fundraising	420,227	—	420,227
Management and general	<u>372,458</u>	<u>—</u>	<u>372,458</u>
Total support services	<u>792,685</u>	<u>—</u>	<u>792,685</u>
Total expenses	<u>3,267,248</u>	<u>—</u>	<u>3,267,248</u>
Change in net assets	(15,739)	(15,456)	(31,195)
Net assets, beginning of year	<u>4,915,990</u>	<u>71,961</u>	<u>4,987,951</u>
Net assets, end of year	<u>\$ 4,900,251</u>	<u>56,505</u>	<u>4,956,756</u>

See accompanying notes to financial statements.



# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Statement of Activities

Year ended August 31, 2012

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Total</u>
Revenues, gains, and other support:			
Public support:			
Contributions	\$ 1,899,992	20,960	1,920,952
Grants	80,930	—	80,930
Total public support	<u>1,980,922</u>	<u>20,960</u>	<u>2,001,882</u>
Internal special events	647,908	18,500	666,408
Less costs of direct benefits to donors	<u>(257,230)</u>	<u>—</u>	<u>(257,230)</u>
Special events, net	390,678	18,500	409,178
Investment income, net	219,113	—	219,113
Other income	71,767	—	71,767
Net assets released from restrictions	<u>266,100</u>	<u>(266,100)</u>	<u>—</u>
Total revenues, gains, and other support	<u>2,928,580</u>	<u>(226,640)</u>	<u>2,701,940</u>
Expenses:			
Program services:			
Wish granting	<u>2,180,179</u>	<u>—</u>	<u>2,180,179</u>
Total program services	<u>2,180,179</u>	<u>—</u>	<u>2,180,179</u>
Support services:			
Fundraising	350,910	—	350,910
Management and general	<u>376,992</u>	<u>—</u>	<u>376,992</u>
Total support services	<u>727,902</u>	<u>—</u>	<u>727,902</u>
Total expenses	<u>2,908,081</u>	<u>—</u>	<u>2,908,081</u>
Change in net assets	20,499	(226,640)	(206,141)
Net assets, beginning of year	<u>4,895,491</u>	<u>298,601</u>	<u>5,194,092</u>
Net assets, end of year	<u>\$ 4,915,990</u>	<u>71,961</u>	<u>4,987,951</u>

See accompanying notes to financial statements.

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Statements of Cash Flows

Years ended August 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities:		
Change in net assets	\$ (31,195)	(206,141)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	24,919	25,114
Net realized and unrealized gains on investments and beneficial interests	(210,724)	(83,199)
Change in discount to present value of contributions receivable	—	(2,127)
Change in pending wish liability due to attrition	(8,808)	(50,532)
Changes in assets and liabilities:		
Contributions receivable	4,339	152,205
Due from related entities	(43,513)	(29,141)
Prepaid expenses	(510)	(3,687)
Other assets	24,503	50,255
Accounts payable and accrued expenses	26,052	29,666
Accrued pending wish costs	9,923	(80,627)
Due to related entities	3,952	(1,300)
Other liabilities	(8,605)	(43,887)
Net cash used in operating activities	<u>(209,667)</u>	<u>(243,401)</u>
Cash flows from investing activities:		
Purchases of investments	(3,203,964)	(2,604,271)
Proceeds from sales of investments	3,388,378	2,905,800
Purchases of property and equipment	(18,291)	(1,806)
Distribution of assets held at community foundation	6,119	5,729
Net cash provided by investing activities	<u>172,242</u>	<u>305,452</u>
Net increase (decrease) in cash and cash equivalents	<u>(37,425)</u>	<u>62,051</u>
Cash and cash equivalents, beginning of year	<u>213,760</u>	<u>151,709</u>
Cash and cash equivalents, end of year	<u>\$ 176,335</u>	<u>213,760</u>
Supplemental cash flow information:		
Contributed services	\$ 9,866	61,998
In-kind contributions	781,877	578,844

See accompanying notes to financial statements.

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Statement of Functional Expenses

Year ended August 31, 2013

	Program services	Support services			Total
	Wish granting	Fundraising	Management and general	Total support services	
\$	1,788,785	—	—	—	1,788,785
Direct costs of wishes	426,890	259,829	277,852	537,681	964,571
Salaries, taxes, and benefits	4,466	28,874	3,601	32,475	36,941
Printing, subscriptions, and publications	1,969	27,508	15,436	42,944	44,913
Professional fees	48,145	25,560	28,662	54,222	102,367
Rent and utilities	5,560	5,606	3,294	8,900	14,460
Postage and delivery	6,195	6,678	3,106	9,784	15,979
Travel	5,395	10,086	4,452	14,538	19,933
Meetings and conferences	23,638	5,907	4,642	10,549	34,187
Office supplies	5,121	3,216	3,052	6,268	11,389
Communications	6,945	4,180	4,856	9,036	15,981
Repairs and maintenance	3,260	1,734	1,942	3,676	6,936
Insurance	1,255	1,714	825	2,539	3,794
Membership dues	50,000	—	—	—	50,000
Grants and scholarships	10,603	—	—	—	10,603
Volunteer program	74,624	11,302	8,298	19,600	94,224
National partnership dues	—	21,803	5,463	27,266	27,266
Miscellaneous	11,712	6,230	6,977	13,207	24,919
Depreciation and amortization	2,474,563	420,227	372,458	792,685	3,267,248

See accompanying notes to financial statements.

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Statement of Functional Expenses

Year ended August 31, 2012

	Program services	Support services			Total
	Wish granting	Fundraising	Management and general	Total support services	
\$	1,460,904	—	—	—	1,460,904
Direct costs of wishes	435,717	231,765	259,576	491,341	927,058
Salaries, taxes, and benefits	663	21,797	2,181	23,978	24,641
Printing, subscriptions, and publications	—	11,672	38,785	50,457	50,457
Professional fees	48,415	25,752	28,842	54,594	103,009
Rent and utilities	5,550	2,952	3,307	6,259	11,809
Postage and delivery	9,066	4,823	5,401	10,224	19,290
Travel	9,523	5,066	5,673	10,739	20,262
Meetings and conferences	32,405	16,821	4,098	20,919	53,324
Office supplies	3,819	2,032	2,276	4,308	8,127
Communications	6,514	3,465	3,881	7,346	13,860
Repairs and maintenance	3,029	1,611	1,804	3,415	6,444
Insurance	1,233	656	735	1,391	2,624
Membership dues	50,000	—	—	—	50,000
Grants and scholarships	16,144	—	—	—	16,144
Volunteer program	80,434	13,580	10,446	24,026	104,460
National partnership dues	4,960	2,639	2,955	5,594	10,554
Miscellaneous	11,803	6,279	7,032	13,311	25,114
Depreciation and amortization					
\$	2,180,179	350,910	376,992	727,902	2,908,081

See accompanying notes to financial statements.

## MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

### Notes to Financial Statements

August 31, 2013 and 2012

#### (1) Organization

Make-A-Wish Foundation® of San Diego, Inc. (the Foundation) is a California not-for-profit corporation, organized for the purpose of granting wishes to children with life-threatening medical conditions. The Foundation is an independently operating chapter of Make-A-Wish Foundation® of America (National Organization), which operates to develop and implement national programs in public relations and fund-raising for the benefit of all local chapters. In addition, the local chapter is obligated to comply with a chapter agreement with the National Organization and such guidelines, resolutions, and policies as may be adopted by the National Organization's board of directors.

#### (2) Summary of Significant Accounting Policies

##### (a) Basis of Presentation

The financial statements of the Foundation are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP).

##### (b) Cash and Cash Equivalents

The Foundation considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents held in money market funds at August 31, 2013 and 2012 totaled \$2,395 and \$2,377, respectively.

##### (c) Investments

Investments are recorded at fair value. Investment income, including unrealized gains and losses on investments, is recorded as increases or decreases in unrestricted net assets unless its use is limited by donor-imposed restrictions or law.

##### (d) Contributions Receivable

Contributions receivable are unconditional promises to give and are recorded at fair value in the period the promises are made by donors. Contributions receivable are discounted using fair value rates. Contributions are written off when deemed uncollectible.

##### (e) Property and Equipment, Net

Property and equipment having a useful life of more than one year are capitalized at cost when purchased. Donated assets are capitalized at the estimated fair value at the date of receipt. Depreciation on property and equipment is provided on a straight-line basis over the estimated useful lives of the assets, generally three to five years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are expensed as incurred.

Long-lived assets, such as property and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances indicate a long-lived asset may be impaired, the asset value will be reduced to fair value. Fair value is determined through various valuation techniques including quoted market values and third-party independent appraisals, as considered necessary.



## MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

### Notes to Financial Statements

August 31, 2013 and 2012

#### (f) *Fair Value Measurements*

The Foundation follows the provisions of Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures*, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC Topic 820 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. ASC Topic 820 also establishes a framework for measuring fair value and expands disclosures about fair value measurements.

The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Foundation determines fair value based on assumptions 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 categorized in one of the following levels:

- Level 1 Inputs: Unadjusted quoted prices in active markets for identical assets (or liabilities) that the reporting entity has the ability to access at the measurement date.
- Level 2 Inputs: Prices for a similar asset (or liability), other than quoted prices included in Level 1 inputs, that are observable for the asset (or liability), either directly or indirectly. If the asset (or liability) has a specified term, a Level 2 input must be observable for substantially the full term of the asset (or liability).
- Level 3 Inputs: Unobservable inputs for the asset (or liability) used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset (or liability) at the measurement date.

#### (g) *Net Assets*

The Foundation's net assets and changes therein are classified and reported as follows:

- **Permanently restricted net assets** – Net assets subject to donor-imposed restrictions that the principal be maintained in perpetuity. Generally, the donors of these assets permit the Foundation to use all or part of the income earned on related investments for unrestricted purposes.
- **Temporarily restricted net assets** – Net assets subject to restrictions imposed by donor or law that may be met either by actions of the Foundation or the passage of time.
- **Unrestricted net assets** – Net assets that are not subject to donor-imposed restrictions or law.

#### (h) *Revenue Recognition*

Unconditional promises to give are recorded as contributions revenue when the promise is received. Conditional promises are recorded as revenue once the conditions are substantially met. Contributions, grants, and bequests are recognized as either temporarily or permanently restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Notes to Financial Statements

August 31, 2013 and 2012

reported in the statements of activities as net assets released from restrictions. When restrictions are met in the same period as the contribution is received, the Foundation records the contribution and the expense as unrestricted. Contributions of assets other than cash are recorded at their estimated fair value. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

The Foundation received in-kind contributions of assets and services that are included in the accompanying statements of activities. Such in-kind contributions were reported as follows:

	<u>2013</u>	<u>2012</u>
Contributions:		
Wish related	\$ 641,090	479,691
Professional services	9,866	3,305
	<u>\$ 650,956</u>	<u>482,996</u>
Special event revenue:		
Internal special events	\$ 140,787	157,846

An internal special event is an event coordinated and staffed by chapter personnel rather than a separate support group or organization. It is designed to attract and involve large numbers of people for the purpose of raising awareness, additional funding, and cultivating future donors. Internal special event in-kind amounts are donated items recorded at fair market value that are used in facilitating the event. Examples of such donated items are generally food, beverage, facility costs, and auction items.

Program or supporting services expenses are recorded at fair value and totaled \$650,956 and \$482,996 in 2013 and 2012, respectively, with the difference representing donated property, equipment, investments, and special events direct donor benefit costs.

Wish-related in-kind contributions consisted of the following:

	<u>2013</u>	<u>2012</u>
Computer equipment, games, and toys	\$ 8,056	11,947
Cruises	1,847	8,448
Lodging	188,735	40,147
Theme parks	169,600	122,801
Transportation	155,063	100,384
Other wish-related donations	117,789	195,964
Total	<u>\$ 641,090</u>	<u>479,691</u>

## MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

### Notes to Financial Statements

August 31, 2013 and 2012

(i) ***Income Taxes***

The Foundation is a not-for-profit organization exempt from federal income and California taxes under the provisions of Internal Revenue Code Section 501(c)(3) and Section 23701d of the California Revenue and Taxation Code. However, the Foundation remains subject to income taxes on any net income that is derived from a trade or business, regularly carried on and not in furtherance of the purpose for which it was granted exemption. No income tax provision has been recorded as the net income, if any, from any unrelated trade or business, in the opinion of management, is not material to the financial statements taken as a whole.

The Foundation follows the provisions of ASC Topic 740, *Income Taxes*, which prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, and provides guidance on derecognition, classification, interest and penalties, disclosure, and transition. Management believes that no such uncertain tax position requiring accrual or disclosure exists for the Foundation at August 31, 2013 or 2012.

(j) ***Functional Expenses***

The Foundation has three functions: wish granting, fundraising, and management and general. Definitions of these functions are as follows:

**Wish Granting**

Activities performed by the Foundation that grant wishes to children with life-threatening medical conditions.

**Fundraising**

Activities performed by the Foundation to generate funds and/or resources to support its programs and operations. During the fiscal years ended August 31, 2013 and 2012, the Foundation incurred no significant joint costs for activities that include fundraising appeals.

**Management and General**

All costs not identifiable with a single program or fundraising activity, but indispensable to the conduct of such programs and activities and to the Foundation's existence, are included as management and general expenses. This includes expenses for the overall direction of the Foundation, business management, general record-keeping, budgeting, financial reporting, and activities relating to these functions such as salaries, rent, supplies, equipment, and other expenses.

Expenses that benefit more than one function of the Foundation are allocated among the functions based generally on the amount of time spent by employees on each function.

(k) ***Management Estimates***

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial

**MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.**

Notes to Financial Statements

August 31, 2013 and 2012

statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant items subject to such estimates and assumptions include the useful lives of property and equipment, investment valuation, valuation of contributions receivable, accrued pending wish costs, net of attrition on accrued pending wish costs, and whether an allowance for uncollectible contributions receivable is required.

*(1) Reclassifications*

Certain reclassifications have been made to the 2012 financial statement information to conform to the 2013 financial statement presentation.

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Notes to Financial Statements

August 31, 2013 and 2012

### (3) Fair Value Measurements

The following tables present the placement in the fair value hierarchy of assets and liabilities that are measured at fair value on a recurring basis at August 31, 2013 and 2012:

Description	August 31, 2013	Fair value measurements at August 31, 2013 using		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Assets:				
Investments:				
Recurring:				
Mutual funds:				
International equity	\$ 531,248	531,248	—	—
Global	152,109	152,109	—	—
Equities	985,412	985,412	—	—
Real estate	142,813	142,813	—	—
Asset allocation	333,376	333,376	—	—
Commodities	359,209	359,209	—	—
Bonds	1,102,984	1,102,984	—	—
Exchange-traded funds:				
Domestic equity	260,485	260,485	—	—
International equity	443,576	443,576	—	—
Debt securities:				
U.S. agency	57,755	—	57,755	—
Corporate	430,285	—	430,285	—
Structured notes	199,758	—	199,758	—
Money market fund	43,165	43,165	—	—
Beneficial interest in assets held by others	134,249	—	—	134,249
Total recurring	\$ 5,176,424	4,354,377	687,798	134,249
Nonrecurring:				
Contributions receivable	\$ 92,406	—	—	92,406



# **MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.**

## Notes to Financial Statements

August 31, 2013 and 2012

Description	August 31, 2012	Fair value measurements at August 31, 2012 using		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Assets:				
Recurring:				
Investments:				
Mutual funds:				
International equity	\$ 468,503	468,503	—	—
Equities	330,634	330,634	—	—
Real estate	195,436	195,436	—	—
Asset allocation	305,958	305,958	—	—
Commodities	372,093	372,093	—	—
Bonds	995,735	995,735	—	—
Exchange-traded funds:				
Domestic equity	237,101	237,101	—	—
International equity	364,666	364,666	—	—
Equity securities:				
U.S. corporate equity securities	725,179	725,179	—	—
Foreign equity securities	40,259	40,259	—	—
Debt securities:				
U.S. agency	60,231	—	60,231	—
Corporate	439,757	—	439,757	—
Structured notes	320,882	—	320,882	—
Money market fund	170,102	170,102	—	—
Beneficial interests in assets held by others	129,697	—	—	129,697
Total recurring	\$ 5,156,233	4,205,666	820,870	129,697
Nonrecurring:				
Contributions receivable	\$ 96,745	—	—	96,745

For the valuation of investments categorized as Level 1 at August 31, 2013 and 2012, the Foundation used unadjusted market prices for identical assets.

For the valuation of structured notes and corporate and U.S. agency debt securities at August 31, 2013 and 2012, the Foundation used significant other observable inputs, particularly dealer market prices for similar investments as of the valuation date or dates surrounding the valuation date (Level 2).

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Notes to Financial Statements

August 31, 2013 and 2012

Contributions receivable are recognized initially at fair value as contributions revenue in the period such promises are made by donors. Fair value is estimated giving consideration to anticipated future cash receipts (after allowance is made for uncollectible contributions) and discounting such amounts at a risk-adjusted rate commensurate with the duration of the donor's payment plan. These inputs to the fair value estimate are considered Level 3 in the fair value hierarchy. In subsequent periods, the discount rate is unchanged and the allowance for uncollectible contributions is reassessed and adjusted if necessary. Amortization of the discounts is recorded as additional contribution revenue.

For the valuation of beneficial interest in assets held by others at August 31, 2013 and 2012, the Foundation's interest is valued using net asset value, a practical expedient to determine fair value. These funds are not redeemable in the near term (Level 3).

The following tables present a rollforward of activity for investments measured at fair value using significant unobservable inputs (Level 3) for the years ended August 31, 2013 and 2012:

	Fair value measurements using significant unobservable inputs (Level 3)	
	2013	2012
Beginning balance	\$ 129,697	128,914
Total gains or losses (realized/unrealized) included in changes in net assets	10,671	6,512
Withdrawals	(6,119)	(5,729)
Ending balance	\$ 134,249	129,697
The amount of total gains or losses for the period included in changes in net assets attributable to the change in unrealized gains or losses relating to investments still held at the reporting date	\$ 10,671	6,512

Total investment income, gains, and losses for the years ended August 31, 2013 and 2012 consist of the following:

	2013	2012
Interest and dividend income	\$ 159,309	168,903
Net realized and unrealized gains	200,053	83,199
Less investment expenses	(38,646)	(32,989)
Investment income, net	\$ 320,716	219,113

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Notes to Financial Statements

August 31, 2013 and 2012

### (4) Contributions Receivable

Contributions receivable include pledges of in-kind contributions for the years ended August 31, 2013 and 2012. The following is a summary of the Foundation's contributions receivable at August 31, 2013 and 2012:

	2013	2012
Total amounts due in:		
One year	\$ 92,406	96,745
Two to five years	—	—
Gross contributions receivable	92,406	96,745
Less discount to present value	—	—
Contributions receivable, net	\$ 92,406	96,745

### (5) Beneficial Interest in Assets Held by Others

In November 2008, the Foundation transferred \$100,000 to The San Diego Foundation (TSDF). Distributions of income earned from TSDF are to be made semiannually, in March and September, or upon request after an allocation period, in amount determined by TSDF's board of directors based on earnings as defined in the agreement, to support the mission of the Foundation. See note 3 for fair value information on beneficial interest in assets held by others.

### (6) Transactions with Related Entities

The Foundation received the following distributions from the National Organization for the years ended August 31:

	2013	2012
Corporate, online, whitemail, and general contributions	\$ 601,115	427,183
Adopt A Wish	10,000	—
Gifts and travel reimbursements	251	—
Scholarships	—	465
Other	1,432	2,373
Total distributions received	\$ 612,798	430,021

These amounts are recorded in the statement of activities as public support revenue.

# **MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.**

## Notes to Financial Statements

August 31, 2013 and 2012

The Foundation paid to the National Organization the following amounts for the years ended August 31:

	<u>2013</u>	<u>2012</u>
Partnership dues	\$ 94,224	104,460
Other	<u>12,747</u>	<u>19,891</u>
Total amounts paid	\$ <u>106,971</u>	<u>124,351</u>

Chapters who assist with the organization and granting of wishes from other chapters are paid a “fee for service” called the wish assist fee. Under this program, the Foundation received \$52,375 and \$59,155 for the years ended August 31, 2013 and 2012, respectively, which is recorded in the accompanying statements of activities as other income.

Amounts due from and to related entities are as follows:

	<u>2013</u>	<u>2012</u>
Balance at August 31:		
Due from National Organization	\$ 92,866	53,016
Due from other chapters	<u>41,636</u>	<u>37,973</u>
Total due from related entities	\$ <u>134,502</u>	<u>90,989</u>
Due to other chapters	\$ <u>25,502</u>	<u>21,550</u>
Total due to related entities	\$ <u>25,502</u>	<u>21,550</u>

Amounts due from the National Organization represent contributions remitted to the National Organization that are identified for the Foundation’s use but were not yet transferred to the Foundation as of year-end. Amounts due from other chapters represent amounts paid in assisting other chapters with their wish granting. Amounts due to other chapters represent amounts owed to other chapters who have assisted in the granting of wishes for the Foundation.

During 2013 and 2012, the Foundation received contributions, both cash and in-kind, from board members totaling \$51,119 and \$34,322, respectively. There are no outstanding contribution receivables from board members for the year ended August 31, 2013 and 2012.

# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Notes to Financial Statements

August 31, 2013 and 2012

### (7) Property and Equipment, Net

Property and equipment as of August 31, 2013 and 2012 consist of the following:

	<u>2013</u>	<u>2012</u>
Computer equipment and software	\$ 57,923	40,467
Office furniture	76,260	75,425
	134,183	115,892
Less accumulated depreciation and amortization	(90,371)	(65,452)
Property and equipment, net	<u>\$ 43,812</u>	<u>50,440</u>

Depreciation and amortization expense totaled \$24,919 and \$25,114 for the years ended August 31, 2013 and 2012, respectively.

### (8) Accrued Pending Wish Costs

The Foundation accrues for estimated costs of reportable pending wishes as unconditional promises to give when five certain, measurable wish criteria are met. Prior to meeting these five criteria, the wish is considered a conditional promise to give due to the inherent uncertainties surrounding these criteria and is, therefore, not accrued as a pending wish liability. Reportable pending wish criteria include:

1. Receiving a referral
2. Obtaining the required medical eligibility form
3. Contact with the wish family has occurred to determine the prospective wish
4. Determination that the wish falls within the National Organization's wish granting policy
5. The wish is expected to be granted within the next 12 months.

As of August 31, 2013 and 2012, the Foundation had 58 and 72 reportable pending wishes, respectively.

The Foundation as part of its estimate of accrued pending wish costs considers attrition on pending wish costs. An attrition rate is calculated by the Foundation by analyzing the trend of wishes that have been accrued for using the five criteria discussed above but have not been able to be completed within the past twelve months due to factors outside the control of the chapter such as the death of a child, the move of the family out of the chapter's territory or loss of contact with the family.

### (9) Leases

The Foundation is obligated under an operating lease for office space, which expires on September 30, 2015. Total rent expense for this operating lease for the years ended August 31, 2013 and 2012 totaled \$102,367 and \$103,009, respectively.



# MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.

## Notes to Financial Statements

August 31, 2013 and 2012

Future minimum lease payments under operating leases having remaining terms in excess of one year are as follows:

Year ending August 31:		
2014	\$	100,825
2015		100,825
2016		8,402
2017		<u>—</u>
Total minimum lease payments	\$	<u>210,052</u>

### (10) Endowments

The Foundation follows the provisions of ASC Topic 958, Section 205-45, *Reporting Endowment Funds*. These provisions provide 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 also require disclosures about endowment funds, both donor-restricted endowment funds and board-designated endowment funds.

The Foundation's endowment consists of one individual fund held by a community foundation in an original amount of \$100,000 established to support the Foundation and includes funds designated by the board of directors to function as endowments. Net assets associated with these endowment funds are classified and reported as unrestricted net assets.

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding for programs supported by its endowment while seeking to maintain the purchase power of the endowment assets. The current long-term return objective is to produce, after investment expenses, a minimum annual compound total rate of return of 4.5% in excess of the rate of inflation. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, the Foundation 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 Foundation targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent constraints.

The Foundation has a policy of appropriating for distribution each year the amount distributed to them from the community foundation that holds the investment. For the years ended August 31, 2013 and 2012, such appropriations totaled \$6,119 and \$5,729, respectively. See note 3 for rollforward activity on endowment.

**MAKE-A-WISH FOUNDATION® OF SAN DIEGO, INC.**

Notes to Financial Statements

August 31, 2013 and 2012

**(11) Temporarily Restricted Net Assets**

Temporarily restricted net assets are available for the following purposes for the years ended August 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Wish granting	\$ 56,505	20,961
Time restrictions	—	51,000
Total temporarily restricted net assets	<u>\$ 56,505</u>	<u>71,961</u>

**(12) Retirement Plan**

The Foundation has a defined contribution retirement plan (the Plan). Employees are eligible for participation in the Plan after reaching 21 years of age and upon completion of one year of service. Under the provisions of the Plan, eligible employees may elect to defer a percentage of their salary subject to certain Internal Revenue Code limitations. The Foundation makes contributions up to 4% of the employee's gross salary. Foundation contributions to the Plan for the years ended August 31, 2013 and 2012 were \$23,328 and \$23,612, respectively.

**(13) Concentrations of Credit Risk**

Financial instruments that potentially subject the Foundation to concentration of credit risk consist principally of cash, cash equivalents, and investments. The Foundation places its cash and investments with high credit quality financial institutions and generally limits the amount of credit exposure not to exceed the FDIC insurance coverage limit of \$250,000. From time to time, throughout the year, the Foundation's cash balances may exceed the amount of the FDIC insurance coverage.

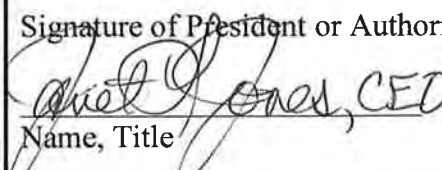
**(14) Subsequent Events**

The Foundation has evaluated subsequent events from the statement of financial position date through December 13, 2013, the date at which the financial statements were available to be issued.



SAN MARCOS COMMUNITY FOUNDATION  
Grant Cover Page

(Choose one) ☐ MINI-GRANT (Choose one) **XX** ☒ REGULAR GRANT

Project Name: Hospice Care & Grief Counseling Services		Total # of people served: 7,234 FY'13	Amount Requested: \$ 10,000
Date Submitted: March 20, 2014		Total # of San Marcos residents served: 390 FY '13	
Non-Profit Organization Name and Address, Website The Elizabeth Hospice Foundation "NEW ADDRESS" 500 La Terraza Blvd., Ste. 130 Escondido, CA 92025 <a href="http://www.elizabethhospice.org">www.elizabethhospice.org</a>		Contact Person – Name, Title & Phone, email Vatei Campbell "NEW CONTACT" Fund Development Manager 760.796.3723 <a href="mailto:Vatei.campbell@ehospice.org">Vatei.campbell@ehospice.org</a>	
<p>Briefly describe your request for funds (to be expanded upon in narrative for regular grant): This grant will support our direct Hospice &amp; Grief Counseling Services for residents of San Marcos. Our comprehensive medical, psychosocial and palliative care provides comfort and strength to families—from all ages and socioeconomic groups. We provide care wherever the patient calls home—whether it is a personal residence or nursing facility. It is our commitment to care for all who need our services, regardless of insurance status or ability to pay. In addition, this grant will support our underfunded and unfunded needs, including our extensive array of bereavement and grief counseling.</p> <p>Hospice care includes managing the patient's pain and symptoms, assisting with emotional and spiritual aspects of dying; providing medications, medical supplies and equipment; and providing bereavement support to surviving family, friends and caregivers. We also provide grief counseling and education opportunities to all in the community, whether or not they have had a personal patient affiliation with The Elizabeth Hospice.</p> <p>Briefly describe the significance of your request to the San Marcos community: Between FY'12 and FY'13, our average daily census grew by 18%, increasing from 415 patients to 490 per day. The average number of patients in San Marcos grew by 22%. With this increased demand for services, comes an increase in direct costs for our organization.</p> <p>Your support will enable The Elizabeth Hospice to meet our commitment to providing care to all who need us, ensuring that the residents of San Marcos will have access to compassionate end-of-life care and our extensive bereavement programs to help them move forward with their lives after a loss.</p>			
Please attach the following items. <b>Both Mini-Grant &amp; Regular:</b> 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations <b>5. Regular Grants Only:</b> a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Signature of President or Authorized Officer on Application e. Optional: letters of support		Expected date project will begin/end:	
		Date by which funds will be expended:	
		Signature of President or Authorized Officer  Vatei Campbell, CEO Name, Title Date 3/19/2014	
		Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a>	



## The Elizabeth Hospice

**History and Mission:** The Elizabeth Hospice the oldest and largest nonprofit hospice care provider for children and adults in San Diego County. Along with our Center for Compassionate Care, we have been the leading provider of end-of-life care, bereavement counseling, and grief and loss support for the San Diego Community for nearly 36 years.

**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 the highest quality individualized medical, emotional and spiritual support to the terminally ill and their families, *regardless of gender, age, ethnicity, religion, disease, insurance status, or ability to pay.* Since 1978, we have provided care to more than 85,000 patients and families.

Hospice care is available 24 hours a day, 7 days a week and is provided in whatever place the patient calls home—whether it be a personal residence, assisted living facility, or skilled nursing facility. We help seriously ill patients live the remainder of their lives as fully as possible, in peace and comfort, surrounded by their loved ones. While the majority of our patients are seniors, our comprehensive care and services support patients and loved ones of all ages, including our youth. Today, with a staff of over 300 and 350 active volunteers, we care for about 500 patients, along with their families, each day.

**Programs for Funding:** This grant would fund ***Hospice Care & Grief Counseling Services*** for residents of San Marcos. Our comprehensive medical, psychosocial, and palliative care provides comfort and strength to patients and families—from all ages and socioeconomic backgrounds. Your support will enable us to meet our commitment to provide our end-of-life services to all who need our care, regardless of their ability to pay or insurance status. This grant will also support our programs and services that are underfunded or unfunded, including our extensive array of bereavement and grief counseling services.

Services and programs benefiting from this grant include hospice physicians, nurses, social workers, chaplains, home health aides, personal medical supplies, prescriptions, and equipment, as well as encompass grief and bereavement counseling for our patient's families and/or caregivers through our Center for Compassionate Care for up to 13 months after the patient's death. Our counseling services are also available to the entire community—not only to those affiliated with our Elizabeth Hospice patients.

Our specialized services include: 1) *Physical and medical care; pain and symptom management;* 2) *Grief Counseling & Bereavement Services for patients, their families, and the entire community;* 3) *Community Education;* and 4) *Hospice Volunteer Program.*

Patients are assigned an Interdisciplinary Team, which includes: physicians, nurses, home health aides, chaplains, social workers, counselors, homemakers, and volunteers. The team provides pain and symptom management; emotional, psychosocial and spiritual support through the illness; medication, equipment, and supplies to assure their optimal comfort; caregivers are offered direction and guidance; and bereavement care and counseling is offered family and loved ones.



## The Elizabeth Hospice

Our Center for Compassionate Care strives to address the daily issues that may impact their quality of life by providing resources, information, education, guidance, and support to help with physical changes, as well as the emotional challenges, adjustments, and stresses that come with illness and grief. Support is available through: 1) *One-on-One Counseling*; 2) *General or Special-topic Support Groups*; 3) *On-Campus Group Support at K-12 Schools*; 4) *Camp Erin San Diego – Annual Children's Grief Camp for ages 6 - 17*; 5) *Community Workshops and Outreach Programs*; 6) *Resource Materials*.

**Use of Funds:** A \$10,000 grant will help us provide crucial hospice services to uninsured, underinsured and/or indigent patients and their families. This includes hospice physicians, nurses, social workers, chaplains, home health aides, personal medical supplies, prescriptions, and equipment. Furthermore, the grant will support grief and bereavement counseling for the patient's family and/or caregivers, along with counseling for the community, including programs tailored for our youth.

**Population Served:** While we provide hospice care for any person regardless of their age, the majority of our patients are Senior Citizens. Our services far exceed what is required by Medicare or other insurance providers. Our counseling clients also include children, teens, and adults. In FY'13 (July 1, 2012-June 30, 2013), 170 patients (about 6.5%) of our hospice patients were from San Marcos. Our Center for Compassionate Care also provided private counseling to 43 individuals from San Marcos, while 16 other residents attended support groups, and 11 school-age children participated in our youth counseling programs during this period. An additional 220 more residents received bereavement calls and mailings. Not included are residents who may participate in one of our many educational opportunities because these attendees are not tracked by residence/zip code.

The Elizabeth Hospice is proud to be the oldest and largest nonprofit provider of hospice care in the community, with an average daily census of close to 500 patients since FY'12. In fact, between FY'12 and FY'13, our average daily census grew by 19% (increasing from 413 to 490 patients). The average number of patients in San Marcos grew by 22% during that same period. In FY'14 through December 31, 2013, we have cared for 1,374 patients, of which 60 were from San Marcos.

**Program Goals:** With support from The San Marcos Community Foundation, you will help us provide: 1) *highest quality hospice care to everyone in need, regardless of their insurance status or other ability to pay*; 2) *Increase the number of terminally ill patients dying at home, surrounded by loved ones, rather than dying in a hospital or dying alone*; and a 3) *comprehensive array of bereavement counseling services for all in the community—from the youngest child to the most senior*.

**Expected Results:** 1) An honorable, dignified end-of-life experience for every resident who utilizes our services; 2) Reduction in the negative consequences associated with the loss of a loved one; 3) A healthier and safer community of individuals adapting to major life events through lifelong coping skills garnered through our hospice and bereavement services; 4) A community more educated about the true meaning of hospice and the wide array of services offered by The Elizabeth Hospice.



# SAN MARCOS COMMUNITY FOUNDATION

## Budget Worksheet

Provide an itemized list of expenses for this project

(example: 72 bicycle helmets at \$7.80 each including tax = \$561,60)

**Budget based on estimated % of FY'14 patients from San Marcos (4%) on service through 12.31.13**

Professional Salaries & Related Expenses	\$ 1,061,754
Facility, Rent, and Maintenance Related	\$ 34,941.60
Medical Supplies - Durable & Consumables	\$ 198,623
Consulting	\$ 15,269
Equipment & Supplies	\$ 2,569
Printing, Publications, and Postage	\$ 1,991
Telecommunications	\$ 21,062
Counseling & Community Programs	\$ 48,982

**Total budget for this PROJECT:** \$ 1,385,191

**Grant Request Amount:** \$ 10,000

(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000)

Is this a challenge grant? **No** Could it be? **No**

**Please list any other funding sources for this project.**

**\*\* Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$ 10,000	(Name of Source)	Legacy Endowment Community Foundation	**	C
\$ 10,000	(Name of Source)	Tippett Foundation	**	C
\$ 5,000	(Name of Source)	Disabled American Veterans	**	C
\$ 7,500	(Name of Source)	The Moyer Foundation	**	C
\$ 5,000	(Name of Source)	The French Fund & Masserini Trust	**	C
\$ 2,500	(Name of Source)	Rincon Band of Luiseno Indians	**	C
\$ 2,500	(Name of Source)	Rotary of Escondido	**	C
\$ 1,500	(Name of Source)	New York Life Insurance	**	C
\$ 1,000	(Name of Source)	Senior Enterprises	**	C
TBD	(Name of Source)	The Country Friends	**	C

*There are other funders, both committed and pending.*



## The Elizabeth Hospice

### 2014 Operating Budget (525 Census)

#### **HOSPICE PROGRAM:**

##### ***Operating Revenue***

Medicare	32,978,806.40
MediCal	1,919,024.47
Commercial Insurance	1,362,587.97
Other	620,776.71
Revenue Adjustments	(723,897.87)
<i>Total</i>	<u>36,157,297.68</u>

##### ***Non-Operating Revenue***

Interest & Other Income	1,837.44
Gain/Loss on Disposal of Assets	-
Mgt Fee Inc. - Charged to FDN	316,591.44
Unfunded Charity Care - Charged to FDN	278,578.08
Other	-
<i>Total</i>	<u>597,006.96</u>

##### ***Operating Expenses:***

###### ***Payroll-Related***

Salaries	19,543,496.39
Contract Labor	1,066,415.51
Benefits	5,933,950.19
<i>Total</i>	<u>26,543,862.09</u>

###### ***Patient-Related***

DME	1,013,650.89
Ambulance	26,689.06
Dietary	7,770.74
Lab & Imaging	29,021.27
Outpatient	53,675.87
Medications	1,026,413.74
Medical Supplies	636,801.64
Mileage	445,669.60
Other Patient Expenses	224,686.35
Therapies	128,445.87
Pass-Throughs	1,372,742.31
<i>Total</i>	<u>4,965,567.34</u>

#### **CENTER FOR COMPASSIONATE CARE PROGRAM**

Counseling Services	671,586.60
Community Outreach	190,042.33
Camp Erin	132,968.85
<i>Total CCC Program Expense</i>	<u>994,597.78</u>

Facility-Related Expenses	
Electricity & Gas	49,964.76
Maintenance	24,011.64
Rent	465,955.32
Service Contracts	52,922.76
Facility Related/Moving Costs	155,913.24
Other	124,772.28
<i>Total</i>	<u>873,540.00</u>
Administrative Expenses	
Bank Charges	4,892.76
Bereavement Program	229,950.00
Computer	323,618.04
Consulting	218,127.84
Continuing Education	73,503.48
Dues & Subscription	55,725.48
Equipment	27,401.16
Functions & Events	12,493.56
General Supplies	36,823.56
Insurance	95,272.56
Legal & Accounting	134,394.72
Marketing	103,941.36
Meeting Expense	81,505.92
Mileage - Non Patient Related	201,489.36
Other	61,556.88
Postage & Printing	49,763.76
Recruitment	44,051.64
Telephone, Answering Svc	202,941.36
Training/Training Materials	69,530.28
<i>Total</i>	<u>2,026,983.72</u>
Depreciation Expense	444,558.84
<i>Total Hospice Program Expense</i>	35,849,109.77
<b>Operating Revenue - Hospice Programs</b>	<u>36,754,304.64</u>
Net Revenue (Loss)	<u><u>905,194.87</u></u>



# The Elizabeth Hospice

The Elizabeth Hospice, Foundation – Board of Trustees  
**FY 2014 - Term Year July 1, 2013 to June 30, 2014**  
 Revised 08.01.2013

Foundation, Board of Trustees			Occupation
1.	Theodore Davis	Investment Committee Chair	Retired, Sr. Vice President Legal Division Union Bank of California
2.	John Forst	Immediate Past Chair	President, Design Fabrication, Inc.
3.	Michael Hartney, JD	Chair-elect, Foundation	Attorney, Corday & Hartney, PLC
4.	Faye Hines		Broker, ERA Property Movers
5.	Dan Laframboise	<b>Chairman</b>	President, DL Wealth Management Group
6.	Bruce McCarty	Audit Committee Chair	Vice President Financial Services Manager, First Citizens Bank
7.	Jack Raymond		Chief Executive Officer, The Raymond Companies
Corporate Officers			Staff; The Elizabeth Hospice, Inc.
Jan	Jones	President	President/CEO (RN, BSN, FAAMA)
Kiprian	Skavinski	Treasurer	CFO, Director of Finance
Cheryl	Farst	Corporate Secretary	Executive Assistant

## **Board Terms**

Term Year defined as July 1 to June 30 each year, term equals 3 years with a maximum 2 terms.

## **FY2014 Slate**

Total Trustees at the start of the new term; July 1, 2013 – 7 persons

- 4 persons on Foundation board only
- 3 persons on Foundation and Corporate boards (Faye, Michael, John)

[www.elizabethhospice.org](http://www.elizabethhospice.org)



The Elizabeth Hospice

**THE ELIZABETH HOSPICE INC.  
ELIZABETH HOSPICE FOUNDATION**

**CONSOLIDATED BALANCE SHEET  
(UNAUDITED)  
As of JANUARY 31, 2014**

**ASSETS**

**CURRENT ASSETS**

Cash & Cash Equivalents	\$ 720,065
Accounts Receivable, net of allowances	\$ 3,916,063
Prepaid & Other Current Assets	\$ 59,530
Investments	\$ 9,299,889

**TOTAL CURRENT ASSETS** \$ 13,995,547

**PROPERTY & EQUIPMENT**

Office Equipment	\$ 1,087,280
Furniture & Fixtures	\$ 520,286
Building	\$ 5,174,748
Land	\$ 1,239,235
Construction in Progress	\$ 42,988
Accumulated Depreciation	\$ (2,123,105)

**TOTAL PROPERTY & EQUIPMENT** \$ (1,096,514)  
\$ 5,941,432

**OTHER ASSETS** \$ 322,036

**TOTAL ASSETS** \$ 20,259,015





The Elizabeth Hospice

**CONSOLIDATED STATEMENT OF OPERATIONS  
(UNAUDITED)  
FOR THE MONTH ENDING JANUARY 31, 2014**

	<b>MTD Actual</b>
<b>Operating Revenue</b>	2,784,772
<b>Contributions &amp; Fundraising</b>	153,296
<b>Total Revenue</b>	<u>2,938,068</u>
<b>Operating Expenses</b>	
Payroll	2,580,842
Patient Related	439,800
Facility Related	97,131
Administrative Expenses	177,487
<b>Total</b>	<u>3,295,260</u>
Depreciation	42,901
<b>Total Expenses</b>	<u>3,338,161</u>
<b>Operating Income (Loss)</b>	(400,093)
<b>Non-Operating Income (Expense)</b>	
Interest Expense	(4,960)
Investment Expense	(18,854)
Interest Income	151,313
Unrealized Gain from Investments	(259,436)
Realized Gain from Investments	(25,127)
Gain/Loss on Disposal of Assets	-
Other Income - Non Operating	654
<b>Total Non-Operating</b>	<u>(156,410)</u>
<b>Net Income (Loss)</b>	<u><u>\$ (556,503)</u></u>

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047  
**2012**  
Open to Public  
Inspection

**A For the 2012 calendar year, or tax year beginning 07/01/12, and ending 06/30/13**

**B** Check if applicable:  
☒ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C Name of organization**  
**THE ELIZABETH HOSPICE FOUNDATION**  
Doing Business As  
Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**500 LA TERRAZA BLVD, SUITE 130**  
City, town or post office, state, and ZIP code  
**ESCONDIDO CA 92025-3876**

**D Employer identification number**  
**82-0549103**  
**E Telephone number**  
**760-737-2050**  
**G Gross receipts** **2,736,972**

**F Name and address of principal officer:**  
**JANET JONES**  
**500 LA TERRAZA BLVD, SUITE 130**  
**ESCONDIDO CA 92025-3876**

**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No  
**H(b)** Are all affiliates 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.ELIZABETHHOSPICE.ORG**

**H(c)** Group exemption number ▶

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

**L Year of formation:** **2002** **M State of legal domicile:** **CA**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SUPPORT, PROMOTE, AND STRENGTHEN THE DELIVERY OF CARE AND SERVICES PROVIDED BY THE ELIZABETH HOSPICE, INC. TO THE TERMINALLY ILL AND THEIR FAMILIES.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>3</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>3</b>
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>3</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34		<b>7b</b>	<b>0</b>
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>599,571</b>	<b>1,727,084</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>303,900</b>	<b>367,387</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b>	<b>0</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>903,471</b>	<b>2,094,471</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>251,440</b>	<b>124,995</b>
<b>Expenses</b>	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>0</b>	<b>0</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>521,066</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>767,817</b>	<b>844,223</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>1,019,257</b>	<b>969,218</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-115,786</b>	<b>1,125,253</b>
	<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>
<b>21</b> Total liabilities (Part X, line 26)		<b>11,877,845</b>	<b>13,049,013</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		<b>4,999,939</b>	<b>4,319,617</b>
		<b>6,877,906</b>	<b>8,729,396</b>

**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.

<b>Sign Here</b>	Signature of officer <b>KIPRIAN SKAVINSKI</b>		Date	
	Type or print name and title <b>CFO</b>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL REDFERN, CPA</b>	Preparer's signature <b>PAUL REDFERN, CPA</b>	Date <b>10/31/13</b>	Check <input type="checkbox"/> if PTIN self-employed <b>P00743084</b>
	Firm's name ▶ <b>REDFERN &amp; COMPANY</b>	Firm's EIN ▶ <b>20-8295356</b>		
	Firm's address ▶ <b>631 3RD ST STE 102</b>	Phone no. <b>760-634-1120</b>		
	<b>ENCINITAS, CA 92024-6776</b>			

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** (2012)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:**SUPPORT, PROMOTE, AND STRENGTHEN THE DELIVERY OF CARE AND SERVICES PROVIDED BY THE ELIZABETH HOSPICE, INC. TO THE TERMINALLY ILL AND THEIR FAMILIES.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ **156,470** including grants of \$ **124,995** ) (Revenue \$ )  
**OBTAIN AND PROVIDE FUNDS AND FUNDING RESOURCES IN SUPPORT OF THE ELIZABETH HOSPICE'S PROGRAMS AND SERVICES.****4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services. (Describe in Schedule O.)

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

**4e Total program service expenses** **156,470**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047  
**2012**  
Open to Public  
Inspection

**A For the 2012 calendar year, or tax year beginning 07/01/12, and ending 06/30/13**

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <div style="text-align: center; font-weight: bold;">THE ELIZABETH HOSPICE, INC.</div> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="display: flex; justify-content: space-between;"> <span><b>500 LA TERRAZA BLVD, SUITE 130</b></span> <span></span> </div> City, town or post office, state, and ZIP code <div style="display: flex; justify-content: space-between;"> <span><b>ESCONDIDO</b></span> <span><b>CA 92025-3876</b></span> </div>	<b>D</b> Employer identification number <div style="text-align: center; font-weight: bold;">95-3275679</div> <b>E</b> Telephone number <div style="text-align: center; font-weight: bold;">760-737-2050</div>
<b>F</b> Name and address of principal officer: <div style="text-align: center; font-weight: bold;">JANET JONES</div> <div style="text-align: center; font-weight: bold;">500 LA TERRAZA BLVD, SUITE 130</div> <div style="text-align: center; font-weight: bold;">ESCONDIDO CA 92025-3876</div>		<b>G</b> Gross receipts \$ <b>34,471,493</b>  <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)  <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>WWW.ELIZABETHHOSPICE.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1985</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <div style="text-align: center; font-weight: bold;">TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE THROUGH RESPONSIVE MEDICAL, EMOTIONAL, AND SPIRITUAL SUPPORT.</div>															
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) <span style="float: right;"><b>3 12</b></span> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <span style="float: right;"><b>4 12</b></span> <b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a) <span style="float: right;"><b>5 387</b></span> <b>6</b> Total number of volunteers (estimate if necessary) <span style="float: right;"><b>6 340</b></span> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <span style="float: right;"><b>7a 0</b></span> <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 <span style="float: right;"><b>7b 0</b></span>															
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>9</b> Program service revenue (Part VIII, line 2g) <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Prior Year</th> <th style="width:50%;">Current Year</th> </tr> </thead> <tbody> <tr> <td><b>251,440</b></td> <td><b>124,995</b></td> </tr> <tr> <td><b>28,791,542</b></td> <td><b>34,345,758</b></td> </tr> <tr> <td><b>651</b></td> <td><b>740</b></td> </tr> <tr> <td></td> <td><b>0</b></td> </tr> <tr> <td><b>29,043,633</b></td> <td><b>34,471,493</b></td> </tr> </tbody> </table>	Prior Year	Current Year	<b>251,440</b>	<b>124,995</b>	<b>28,791,542</b>	<b>34,345,758</b>	<b>651</b>	<b>740</b>		<b>0</b>	<b>29,043,633</b>	<b>34,471,493</b>		
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<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) <b>19</b> Revenue less expenses. Subtract line 18 from line 12	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td></td> <td><b>0</b></td> </tr> <tr> <td></td> <td><b>0</b></td> </tr> <tr> <td><b>19,661,151</b></td> <td><b>25,259,735</b></td> </tr> <tr> <td></td> <td><b>0</b></td> </tr> <tr> <td><b>7,868,742</b></td> <td><b>10,103,620</b></td> </tr> <tr> <td><b>27,529,893</b></td> <td><b>35,363,355</b></td> </tr> <tr> <td><b>1,513,740</b></td> <td><b>-891,862</b></td> </tr> </tbody> </table>		<b>0</b>		<b>0</b>	<b>19,661,151</b>	<b>25,259,735</b>		<b>0</b>	<b>7,868,742</b>	<b>10,103,620</b>	<b>27,529,893</b>	<b>35,363,355</b>	<b>1,513,740</b>	<b>-891,862</b>
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<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) <b>21</b> Total liabilities (Part X, line 26) <b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:50%;">Beginning of Current Year</th> <th style="width:50%;">End of Year</th> </tr> </thead> <tbody> <tr> <td><b>12,371,052</b></td> <td><b>12,240,814</b></td> </tr> <tr> <td><b>3,244,017</b></td> <td><b>4,005,641</b></td> </tr> <tr> <td><b>9,127,035</b></td> <td><b>8,235,173</b></td> </tr> </tbody> </table>	Beginning of Current Year	End of Year	<b>12,371,052</b>	<b>12,240,814</b>	<b>3,244,017</b>	<b>4,005,641</b>	<b>9,127,035</b>	<b>8,235,173</b>						
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**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <div style="text-align: center; font-weight: bold; font-size: 1.2em;">KIPRIAN SKAVINSKI</div> Type or print name and title	Date <div style="text-align: center; font-weight: bold;">CFO</div>
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL REDFERN, CPA</b>	Preparer's signature <b>PAUL REDFERN, CPA</b>
	Firm's name ▶ <b>REDFERN &amp; COMPANY</b> <b>631 3RD ST STE 102</b> <b>ENCINITAS, CA 92024-6776</b>	Date <b>10/31/13</b> Check <input type="checkbox"/> if PTIN self-employed <b>P00743084</b> Firm's EIN ▶ <b>20-8295356</b> Phone no. <b>760-634-1120</b>

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 to any question in this Part III

☒**1** Briefly describe the organization's mission:

**TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE THROUGH RESPONSIVE MEDICAL, EMOTIONAL, AND SPIRITUAL SUPPORT.**

**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 \$ **30,220,664** including grants of\$ ) (Revenue \$ **34,345,758** )

**FOUNDED IN 1978, THE ELIZABETH HOSPICE (TEH) IS THE OLDEST AND LARGEST HOSPICE PROGRAM IN SAN DIEGO COUNTY. TEH IS DEDICATED TO ENHANCING THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE. THE PROGRAMS OFFERED TO THE COMMUNITIES OF SAN DIEGO AND SOU RIVERSIDE COUNTY INCLUDE EXPERT ADULT, PEDIATRIC AND PERINATAL HOSPICE CARE. PALLIATIVE CARE SERVICES ARE AVAILABLE THROUGH OUR UNIQUELY QUALIFIED STAFF OF PROFESSIONALS. THE CENTER FOR COMPASSIONATE CARE OFFER BEREAVEMENT SUPPORT, COUNSELING SERVICES AND COMMUNITY EDUCATION - REACHIN CAREGIVERS AND COMMUNITY MEMBERS OF ALL AGE GROUPS. ALTHOUGH COVERED BY MEDICARE, MEDI-CAL AND MOST PRIVATE INSURANCES, SERVICES ARE PROVIDED REGARDLESS OF ONE'S ABILITY TO PAY. MANY OF THE EXPANDED AND UNDERFUNDED**

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

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

**4e** Total program service expenses ► **30,220,664**

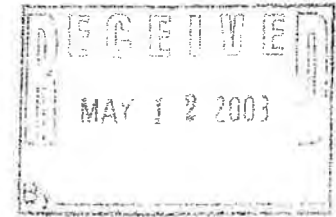




STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHO CORDOVA CA 95741-1286

In reply refer to  
755:6 :EMM

May 9, 2003



THE ELIZABETH HOSPICE FOUNDATION  
THE ELIZABETH HOSPICE  
150 W CREST ST  
ESCONDIDO CA 92025-1706

Purpose : CHARITABLE  
Code Section : 23701d  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 2494170

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

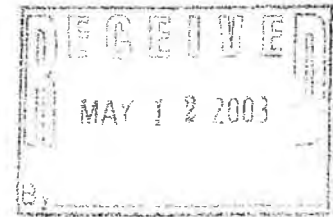
You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
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In reply refer to  
755:G :EMM

May 9, 2003



THE ELIZABETH HOSPICE FOUNDATION  
THE ELIZABETH HOSPICE  
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May 9, 2003  
THE ELIZABETH HOSPICE FOUNDATION  
ENTITY ID : 2494170  
Page 2

file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

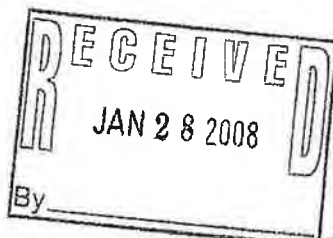
Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

E DIALA  
EXEMPT ORGANIZATIONS  
BUSINESS ENTITIES SECTION  
TELEPHONE (916) 845-4186

EO :

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201



DEPARTMENT OF THE TREASURY

Date:

**JAN 23 2008**

ELIZABETH HOSPICE FOUNDATION  
150 W CREST ST  
ESCONDIDO, CA 92025

Employer Identification Number:

82-0549103

DLN:

17053005738008

Contact Person:

SHAWNDEA KREBS

ID# 31072

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated April 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

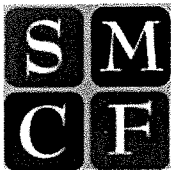
If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)



SAN MARCOS COMMUNITY FOUNDATION  
Grant Cover Page

RECEIVED

APR 01 2013

(Choose one) ☐ MINI-GRANT ☒ REGULAR GRANT  
(Choose one) ☒ GENERAL FUND GRANT ☐ WILDLIFE FUND GRANT

Project Name: Hospice Care & Grief Counseling Services Date Submitted:	Total # of people served: 5,338 Total # of San Marcos residents served: 349	Amount Requested: \$10,000
Non-Profit Organization Name and Address, Website The Elizabeth Hospice 150 W. Crest Street Escondido, CA 92025 <a href="http://www.elizabethhospice.org">www.elizabethhospice.org</a>		Contact Person – Name, Title & Phone, email Ruth Frazier Director, Fund Development 760-796-3722 <a href="mailto:ruth.frazier@ehospice.org">ruth.frazier@ehospice.org</a>
<p>Briefly describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>This grant will support our direct Hospice &amp; Grief Counseling Services for residents of San Marcos. We care for patients regardless of their insurance status and in whatever place they call home (residence, skilled nursing facility, etc.) Our care includes managing the patient's pain and symptoms; assisting with emotional and spiritual aspects of dying; providing medications, medical supplies and equipment; and providing bereavement care and counseling to surviving family, friends, and caregivers. We also provide grief counseling and educational opportunities to anyone in the community, whether or not their loved one was our patient or not.</p>		
<p>Briefly describe the significance of your request to the San Marcos community:</p> <p>Not all costs associated with hospice care and bereavement counseling are covered by Medicare or private insurance. This means that we must seek community support in order to meet the needs of all who seek. We never turn anyone away because of a lack of insurance or other financial means. Our average daily census has risen by 68% since Fiscal Year '09 and the number of people served in San Marcos rose by 31%. In this current FY, beginning July 1, 2012, we are 17% ahead of where we were last year at this time (in terms of number of San Marcos residents served year to date.) With this increase in demand for services comes an increase in direct costs to our organization. We need your help in order to meet the needs of the residents of San Marcos, ensuring that everyone has access to compassionate end-of-life care and the healing of bereavement counseling.</p>		
Please attach the following items. <b>Both Mini-Grant &amp; Regular:</b> 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations <b>5. Regular Grants Only:</b> a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Optional: letters of support		Expected date project will begin: July 1, 2013 And end: June 30, 2014 Date by which funds will be expended: June 30, 2014  Send completed application to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069



# SAN MARCOS COMMUNITY FOUNDATION

## Budget Worksheet

Provide an itemized list of expenses for this project:  
(example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

Professional Salaries & Related Expenses	\$ 1,473,285
Facility, Rent, and Maintenance Related	\$ 38,772
Medical Supplies - Durable & Consumables	\$ 314,740
Consulting	\$ 15,213
Equipment & Supplies	\$ 5,057
Printing, Publications, and Postage	\$ 3,568
Telecommunications	\$ 37,223
Counseling & Community Programs	\$ 72,955
	\$
	\$
	\$
	\$
<b>Total budget for this PROJECT:</b>	<b>\$ 1,960,813</b>

**Grant Request Amount:** \$ 10,000  
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant? No

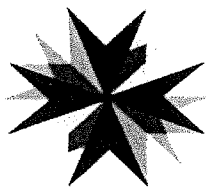
Could it be? No

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$10,000	(Name of source)	Home Instead Senior Care Foundation	**	C
\$10,000	(Name of source)	Legacy Endowment Comm. Foundation	**	C
\$10,000	(Name of source)	Tippett Foundation	**	C
\$15,000	(Name of source)	S.L. Gimbel Foundation	**	C

There are other funders, both committed and pending.



**FY '13 OPERATING BUDGET**

**EXPENSES**

---

Payroll Related

Salaries	\$	15,587,899
Contract Labor	\$	829,186
Benefits	\$	4,629,838
<i>Subtotal</i>	<b>\$</b>	<b>21,046,923</b>

Patient Related

DME	\$	857,197
Ambulance	\$	22,618
Dietary	\$	3,235
Lab & Imaging	\$	31,345
Outpatient	\$	30,045
Medications	\$	1,162,985
Medical Supplies	\$	476,975
Mileage	\$	420,128
Other Patient Expenses	\$	98,715
Therapies	\$	44,880
Pass-Throughs	\$	1,348,169
<i>Subtotal</i>	<b>\$</b>	<b>4,496,292</b>

Counseling & Community Programs

Counseling Services	\$	719,681
Community Outreach	\$	131,562
<i>Subtotal</i>	<b>\$</b>	<b>851,243</b>

Facility Related

Electricity & Gas	\$	47,985
Maintenance	\$	30,056
Rent	\$	111,331
Service Contracts	\$	52,809
Facility Related Moving Costs	\$	124,885
Other Facility Related	\$	186,813
<i>Subtotal</i>	<b>\$</b>	<b>553,879</b>

Administrative Expenses		
Bank Charges	\$	2,038
Bereavement Program	\$	190,968
Computer	\$	353,176
Consulting	\$	217,326
Continuing Education	\$	72,528
Dues & Subscriptions	\$	61,721
Equipment	\$	46,560
Functions & Events	\$	9,743
General Supplies	\$	25,691
Insurance	\$	94,971
Legal & Accounting	\$	96,570
Marketing	\$	238,925
Meeting Expense	\$	122,932
Mileage - Non-Patient	\$	166,647
Other	\$	187,942
Postage & Printing	\$	50,970
Recruitment	\$	38,699
Telephone & Answering Services	\$	178,582
Training/Training Materials	\$	91,365
Subtotal	\$	2,247,354
Depreciation Expense	\$	264,000
<b>Total Expenses</b>	<b>\$</b>	<b>29,459,691</b>



The Elizabeth Hospice

**2013**

**BOARD OF DIRECTORS**

NAME	PROFESSION
Ron Klingensmith, Chair	CPA, Klingensmith, Kinkaid & Keith CPAs
John Forst	Owner, Design Fabrication
Andrea Klein	Community Member (retired)
Denise Boren	Ph.D., RN, Director, School of Nursing, California State University San Marcos
Bette Finegan	Community Member (retired)
Larry Eddingfield	Reverend, Community Member (retired)
Sharon Hamill	Ph.D., Professor of Psychology, California State University - San Marcos
Michael Hartney	Attorney, Partner, Corday & Hartney
Faye Hines	Broker
Gary Kloehn	Community Member (retired)
Dan Laframboise	President, DL Wealth Management Group
Bridget Pompa-Hogan	CPA, Partner, Covell & Hogan CPAs
Chris Weissmann	Vice President – Branch Manager, Certified Healthcare Banker, City National Bank
Guy Anastasia	Service Officer, Disabled American Veterans

[www.elizabethhospice.org](http://www.elizabethhospice.org)

THE ELIZABETH HOSPICE, INC. | 150 W. CREST STREET | ESCONDIDO, CA 92025  
(760) 737-2050 | TOLL FREE (800) 797-2050

**History and Mission:** The Elizabeth Hospice was founded as an all-volunteer program in 1978 at a time when few people knew the word hospice. Fewer still recognized its potential to alleviate suffering, but one nurse, Betty Bulen, held a vision of what this philosophy of care could mean to her community. Since opening our doors 35 years ago, services have been provided to more than 83,000 patients and families. Today, with a staff of 375 and 340 active volunteers, we are caring for nearly 500 patients, along with their families, each day.

Our mission is to enhance the quality of life for those nearing the end of life's journey and for those who grieve. Our vision is aspiring to a world in which every life ends with compassion, dignity, and peace.

We strive to enable patients to live out their lives at home, with family and friends, pain-free and with personal dignity. As founder Betty Bulen says, *"We encourage people to live, really live, before they die. People think that hospice is about dying, but it's really about celebrating life."*

**Programs for Funding:** We provide the highest quality individualized medical, emotional, spiritual, and social support to patients and their families, regardless of gender, ethnicity, religion, disease, insurance status, or ability to pay. This grant would fund our **Hospice Care & Grief Counseling Services** for residents of **San Marcos**.

The purpose of hospice is to affirm life and view death as a natural process. Hospice helps terminally ill patients live the remainder of their lives as fully as possible, with the end life being one of peace and comfort surrounded by their loved ones. Hospice care is provided in whatever place the patient calls home—whether it be personal residence, assisted living facility, skilled nursing facility, or nursing home.

The Elizabeth Hospice and our Center for Compassionate Care (CCC) assign a highly skilled and compassionate team to each patient. This Interdisciplinary Team includes physicians, nurses, home health aides, chaplains, social workers, counselors, homemakers, and volunteers. Hospice care includes managing the patient's pain and symptoms; assisting the patient with the emotional, psychosocial and spiritual aspects of dying; providing needed drugs, medical supplies and equipment; instructing the family on how to care for the patient; and providing bereavement care and counseling to surviving family, friends, and caregivers. Hospice care is available 24 hours a day, 7 days a week.

Furthermore, our experts provide grief and loss counseling to children, teens, and adults. Counseling is offered to everyone in the community, whether or not their loved one was our patient or not – and we provide these services at no cost. Individual counseling for hospice families is offered for 13 months following the passing of their loved one. Our compassionate team will help individuals understand the grieving process, learn ways to manage grief, and find the strength to cope and heal in a supportive setting.

Types of counseling include 1) One-on-one - Individual grief counseling; 2) Drop-in Grief Groups – Support groups, with multiple day/time options, located throughout our entire service area, for families of patients and community members; 3) Journey Through Grief - Focusing on the needs of the newly bereaved to help them know what to expect and find the



help they need; 4) Special Topic Support Groups –8-week support groups addressing specific losses or needs, such as Widowers, Coping with the Holidays, and Perinatal Loss.; 5) On-Campus Counseling for K-12 schools and one University campus helping youth cope with the challenges of serious illness and death.

**Program Goals:** 1) To provide the highest quality hospice care to everyone in need, regardless of their insurance status or other ability to pay; 2) To increase the number of terminally ill patients dying at home, surrounded by loved ones, rather than dying in a hospital, or dying alone; 3) To provide anticipatory loss and bereavement services for families of hospice patients, with increased emphasis on children impacted by these patients; 4) To provide a comprehensive array of bereavement counseling services for all in the community.

**Expected Results:** 1) An honorable, dignified end-of-life experience for every resident who utilizes our services; 2) Reduction in the negative consequences associated with the loss of a loved one; 3) A healthier and safer community of individuals adapting to major life events through lifelong coping skills garnered through our hospice and bereavement services; 4) A community more educated about the true meaning of hospice and the wide array of services offered by The Elizabeth Hospice.

**Population Served:** While we provide hospice care for any person regardless of their age, the majority of our patients are Senior Citizens. Our counseling clients also include children, teens, and adults. Last year, The Elizabeth Hospice served **157** hospice patients, about **8%** of our total patients; and **192** counseling clients from **San Marcos**, about **6%** of all our counseling clients. Not included are residents who may participate in one of our many educational opportunities because these attendees are not tracked by residence/zip code.

In the past two years we have experienced tremendous growth in the number of patients served. Since FY '09 our average daily patient census has risen by **68%**; and in San Marcos, the total number of patients served has increased by **31%** during that same three year period. In this current FY, beginning July 1, 2012, we are **17%** ahead of where we were last year at this time (in terms of number of San Marcos residents served year to date.)

**Use of Funds:** A \$10,000 grant will help us provide crucial hospice services to uninsured, underinsured and/or indigent patients and their families. This includes hospice physicians, nurses, social workers, chaplains, home health aides, personal medical supplies, prescriptions, and equipment. Furthermore, the grant will support grief and bereavement counseling for the patient's family and/or caregivers, along with counseling for the community, and our On-Campus Counseling program above.



The Elizabeth Hospice

**San Marcos Community Foundation**

**Post-Grant Report**

(Reporting Period: June 1, 2013 – October 31, 2013)

**Report Date:** November 22, 2013

**Submitted by:** Vatei Campbell

**Grant Amount:** \$4,000

**Grant Received:** May 21, 2013

**Purpose of Grant:** Hospice Care & Grief Counseling Services

**Contact:** Vatei Campbell, Fund Development Manager

**Phone:** 760.796.3723

**Email:** Vatei.Campbell@ehospice.org

The Elizabeth Hospice provides individualized medical, emotional, spiritual, and social support for patients and their families to anyone in need—*regardless of gender, ethnicity, religion, disease, insurance status, or ability to pay*. Services include: 1) Physical and medical care; pain and symptom management; 2) Grief Counseling & Bereavement Services—for *patients, their families, and their community*; 3) Community Education; and 4) Hospice Volunteer Program.

**Project Results:** In the five months (June–October) since receiving this grant, our average daily census was 479. During this period, The Elizabeth Hospice provided its compassionate hospice care services to 111 people from San Marcos. In addition to 78 hospice patients from San Marcos, individual and group bereavement counseling was provided to 24 family members of our patients and members from the San Marcos community at large.

Furthermore, our Center for Compassionate Care collaborates closely with Cal State University San Marcos (CSUSM) each year by providing annual training on campus about Grief & Loss to Residential Advisors, dorm staff, Clinical Psychology students—reaching 37 during their last training. Bereavement Counselor, Paula Bunn, also participated in a discussion panel last year for 75 students studying for careers in mental health. Our Community Outreach Coordinator, Jennifer Marsh and Volunteer Manager, Gisela Sannar, also taught a class about Death & Dying to 30 CSUSM students.

**Use of Funds:** All funds have been expended. The \$4,000 grant was used to support our work in the San Marcos community. In particular, funds were used for personal medical supplies, durable medical equipment for patients, counseling services and materials, and for our expert staff which includes physicians, nurses, social workers, chaplains, and home health aides. The average length of stay for our patients is 74 days with a \$90 average daily cost per patient.

**Program Evaluation**

We all deserve a dignified end-of-life experience. Our expert hospice care allows patients to live out their lives wherever they call “home”—*pain-free and with personal dignity*—surrounded by family and friends. Loved ones and caregivers may also use our programs to manage their grief and transition into a life with a renewed outlook. For the past 35 years, our vision remains to aspire to a world in which every life ends in compassion, dignity, and peace.

**Signed By:** Jan Jones, President/CEO

**Signature:**

**Date:** 11/25/2013

[www.elizabethhospice.org](http://www.elizabethhospice.org)

THE ELIZABETH HOSPICE, INC. | 150 W. CREST STREET | ESCONDIDO, CA 92025

760.737.2050 | TOLL FREE 1.800.797.2050



**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Cover Page**

(Choose one) ☐ **MINI-GRANT**    (Choose one) ☒ **REGULAR GRANT**

<b>Project Name:</b> Textbooks for the Future <b>Date Submitted:</b> 3/27/14	<b>Total # of people served:</b> 2000 <b>Total # of San Marcos residents served:</b> 300	<b>Amount Requested:</b> \$5,000
<b>Non-Profit Organization Name and Address, Website</b> Palomar College Foundation 1140 West Mission Road San Marcos, CA 92069 760.744.1150 <a href="http://www.palomar.edu/foundation">www.palomar.edu/foundation</a>		<b>Contact Person – Name, Title &amp; Phone, email</b> Debbie King, Assistant Director 760.744.1150 x2735 Dking1@palomar.edu
<p><u>Briefly describe your request for funds (to be expanded upon in narrative for regular grant):</u></p> <p>San Marcos students comprise about 14% of the Palomar College student body, and a substantial percentage of these students cannot afford the full cost of the textbooks they need to succeed. The Palomar College Foundation does not want to see <i>any</i> student denied his/her chance at future success for lack of a college textbook. The Foundation's Textbook Assistance Program makes a difference every day of every semester by enabling thousands of students to have access to the books they need. We accomplish this with community support, by either subsidizing access to books through direct rental by students or through purchase and placement in the library of special reserve copies that can be used on a short-term, in-library basis.</p>		
<p><u>Briefly describe the significance of your request to the San Marcos community:</u></p> <p>The San Marcos students at Palomar College today are the teachers and engineers and technicians and nurses and entrepreneurs of the community in the future. These students <i>are</i> the community's future. Support of the Textbook Assistance Program is an investment that returns dividends as a vibrant, successful community now and in coming years. By assuring equal access to vital resources, the Textbook Assistance Program removes a barrier and makes success accessible to all.</p>		
<p>Please attach the following items.</p> <p><b>Both Mini-Grant &amp; Regular:</b></p> <ol style="list-style-type: none"><li>1. Budget for request (use SMCF Budget Worksheet)</li><li>2. Annual Operating budget for the organization or unit</li><li>3. Federal &amp; State Tax ID numbers</li><li>4. Board of Directors listing with affiliations</li></ol> <p><b>5. Regular Grants Only:</b></p> <ol style="list-style-type: none"><li>a. 1-2 page narrative</li><li>b. First 2 pages of Federal 990</li><li>c. Most recent year-end Statement or Audit including any management letters associated with Audit.</li><li>d. Signature of President or Authorized Officer on Application</li><li>e. Optional: letters of support</li></ol>		<p><b>Expected date project will begin/end:</b> 5/1/14-4/30/15</p> <p><b>Date by which funds will be expended:</b> 4/30/15</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"><p><b>Signature of President or Authorized Officer</b></p><div style="display: flex; justify-content: space-between;"><div></div><div style="text-align: right;">3/27/14</div></div><p><b>Name, Title</b> Richard Talmo, Executive Dir.</p></div> <p><b>Submit Via Mail, In Person or Via Email to:</b> San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a></p>



## Textbooks for the Future

Opportunity—real opportunity—doesn't have limits.

The goal of the Palomar College Foundation's Textbook Assistance Program is to remove textbook cost as a barrier to opportunity, thus enabling *every* student to have access to success.

It is the *community's* loss if a student—who might have been San Marcos' next outstanding science teacher, or gifted nurse, or successful entrepreneur—fails educationally not because he or she lacked the will to get an education but rather because that student lacked a way to get a required textbook.

Can a book stand between a student and success? Can a book really be a barrier? It can when a student is already struggling financially, comes from a family that has no uncommitted financial resources, works one and sometimes two jobs just to be able to attend school, and faces costs for a single book that often exceed \$100 and can go as high as \$300. Many courses require more than one book, and most students are taking multiple courses in any semester. Annual costs can amount to \$1500 or more.

The cost of textbooks is far from inconsequential. Unfortunately, for too many students the consequence is that they drop out, or reduce their course load to what they can afford rather than what they can achieve. From 10-15% of the students will not enroll in or will drop out of a class because they cannot afford the required textbook.

Almost 14% of the Palomar College students are San Marcos residents. Many more work in San Marcos, or have family there. Many of these students are the first in their families to attempt higher education. They have overcome many obstacles just to be in a position to enroll in college. We as a foundation seek to encourage and sustain them by seeing that they have the basic resources required for success. Their individual success becomes the community's success. Their future *is* the community's future.

There is nothing more basic to their academic functioning than having the textbooks they need. They will spend many more hours with the textbook than the professor or their peers. They will learn from it, review it, consult it. In it they will find more than just questions and answers; they will find a source of inspiration, a vision of what could be. Whether the course is English or science, nursing or business, the textbook *is* that course—and the future to which the course can lead—to the student.

We estimate that about 4000 Palomar College students need textbook assistance in any year; about 600 of these are likely to be San Marcos residents. We cannot currently help all those who need help. We seek to expand our capacity—currently about 2000 students a year—with an ultimate goal of never having to decline an application.

The foundation provides both direct textbook grants, enabling students to rent textbooks (where publishers offer such an option); and grants funds to the college library which purchases key textbooks for the most popular courses and makes them available on a two-hour reserve (in-library) basis. Though this two-pronged strategy enables us to help the maximum number of students, we must annually decline many applications, and we know that many others do not apply because they feel their chances of funding are slight.

It is impossible to predict who will excel and be the leaders and builders of San Marcos. That is why it is vitally important that *everyone* have access to education, without being limited by financial constraints. There is a financial and human toll when economics becomes the filter with which we screen out those who receive the advantages of higher education. The foundation's Textbook Assistance Program strives to eliminate that screen, to the benefit of countless individuals *and* to the ultimate benefit of San Marcos and surrounding communities.

And that is just the *beginning* of the story, not the end. Each Palomar College graduate is a source of vision and inspiration for brothers and sisters and nieces and nephews and friends. Each graduate becomes economically more viable, and thus likely to earn more and do more for the San Marcos community. Education and the opportunities it brings make graduates economic engines of success and catalysts for the success of others. Their efforts and economic triumphs will create jobs and help strengthen the community. As local residents, locally educated, these graduates are likely to *remain* in San Marcos and contribute to its future success.

The Palomar Community College Foundation is proud to have helped create thousands of futures since 2009, when it began the Textbook Assistance Program. Each year, we commit nearly \$100,000 to equalizing access through this program. The total investment to date, by the Palomar College Foundation and from other donors, is more than half a million dollars. It's an investment that has opened the door of opportunity to more than 14,000 students, many of them from San Marcos.

It's an achievement of which we are proud, and one for which we now seek your support.



# SAN MARCOS COMMUNITY FOUNDATION Budget Worksheet

Provide an itemized list of expenses for this project:  
(example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

**Textbook assistance to 2,500 Palomar College students  
for fall 2014 and spring 2015.** **\$100,000**

(includes library reserves support and direct textbook rental  
assistance) \_\_\_\_\_

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**Total budget for this PROJECT:** **\$100,000**

**Grant Request Amount:** **\$5,000**  
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant?      NO                                      Could it be?

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$50,000	President's Associates	**C
\$6,000	Scott and Elizabeth Christensen Foundation	**C
\$10,000	Emma Paquin	**C
\$5,000	Misc Private donors	**C

**PALOMAR COLLEGE FOUNDATION**  
**Organizational Budget 2014**

**Personnel**

College Funded Salaries & Benefits	\$476,426
Foundation Funded Salaries & Benefits	\$196,400
<b>Sub Total</b>	<b>\$672,826</b>

**Operations \***

Cultivation Events	\$8,800
Stewardship Gifts/Communications	\$10,314
Printing/Duplication	\$17,500
Postage	\$8,000
Travel/Mtgs/Seminars/Misc	\$11,000
Office Supplies/Equipment	\$6,000
Professional Services/Support	\$19,050
Software/Support	\$18,600
Memberships/Prof. Affiliations	\$8,850
Fundraising Collateral Materials	\$5,250
Direct Mail/Telemarketing	\$5,250
<b>Sub Total</b>	<b>\$118,614</b>

<b>Total Operational Cost</b>	<b>\$791,440</b>
-------------------------------	------------------

\* Budgeted expenses covered by Foundation funds

**PALOMAR COLLEGE FOUNDATION**

Federal Tax ID # 95-6094128

State Tax ID# 352-5078-6



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
P. O. BOX 231  
LOS ANGELES 53, CALIFORNIA

November 29, 1963

IN REPLY REFER TO  
Form 2954  
Code 414 :JFS  
LA-EO-63-235

Palomar College Development Foundation  
c/o Palomar College  
San Marcos, California

Gentlemen:

PURPOSE
Educational
FORM 990A REQUIRED
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
ACCOUNTING PERIOD END- ING
December 31, 1963

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

This is a determination letter.

Very truly yours,

*R. A. Riddell*

R. A. Riddell  
District Director



June 10, 1980

In reply refer to  
344:RTF:KY:ea

Palomar College Development  
Foundation  
c/o Palomar College  
San Marcos, CA 92069

Purpose : Educational  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 0388376

This letter confirms your previous exemption from state franchise and income tax under Section 23701d, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

You are still required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4-1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 3rd month (2-1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

Robert Lute, Manager  
Exempt Organization Section  
Telephone (916) 355-0392

cc: R. L. McNeil

FTB 4204-ATS (11-75)



**PALOMAR COLLEGE FOUNDATION**  
**Board of Directors 2014**

**Marc McGuire, Board Chair**

President, The Irish Setters Inc.  
San Marcos, CA

**Matilda Rough, Chair-Elect**

President, M&M Escrow Company  
San Marcos, CA

**Robert Maag, Past-Chair**

SVP/Relationship Manager, Pacific Commerce Bank  
San Diego, CA

**John Masson, Treasurer**

President, Masson & Associates Inc.  
Escondido, CA

**Charles Salter, Secretary**

Attorney at Law  
Vista, CA

**Chief Judge Anthony Brandenburg**

Inter-Tribal Court of Southern California  
Valley Center, CA

**David Engblom**

Vice President, Banc of California  
San Marcos, CA

**Dr. Luene Corwin**

Retired Educator/Community Leader  
Vista, CA

**Barbara Swearingen**

Community Leader  
Carlsbad, CA

*Updated: March 2014*

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2012**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>PALOMAR COLLEGE FOUNDATION</b>		<b>D</b> Employer identification number 95-6094128
	Doing Business As		<b>E</b> Telephone number (760) 744-1150
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1140 W. MISSION ROAD		
	City, town, or post office, state, and ZIP code SAN MARCOS, CA 92069		
	<b>F</b> Name and address of principal officer: <b>RICHARD D. TALMO</b> 1140 WEST MISSION ROAD SAN MARCOS, CA 92069		

<b>I</b> Tax-exempt status	<input checked="" type="checkbox"/> 501(c)(3)	<input type="checkbox"/> 501(c)( ) (insert no.)	<input type="checkbox"/> 4947(a)(1) or	<input type="checkbox"/> 527
<b>J</b> Website: WWW.PALOMAR.EDU/FOUNDATION				
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other <input type="checkbox"/> NON-PROFIT E				
<b>L</b> Year of formation: 1959				<b>M</b> State of legal domicile: CA

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: THE PALOMAR COLLEGE FOUNDATION, WITH THE SUPPORT OF THE COMMUNITY, SECURES SUPPLEMENTAL FUNDING, OTHER RESOURCES, AND PROVIDES PROGRAM SUPPORT FOR THE BENEFIT OF PALOMAR COMMUNITY COLLEGE AND ITS STUDENTS.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>17.</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>17.</b>
	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>Revenue</b>	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34		<b>7b</b>	<b>0</b>
<b>8</b> Contributions and grants (Part VIII, line 1h)		<b>Prior Year</b>	<b>Current Year</b>
<b>9</b> Program service revenue (Part VIII, line 2g)		1,556,178.	1,248,179.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0	0
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		184,046.	219,946.
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		-21,994.	-62,630.
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		1,718,230.	1,405,495.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		1,380,295.	1,108,605.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0	0
<b>Expenses</b>	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	17,487.	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	0	0
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	187,061.	275,412.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	0	0
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	1,584,843.	1,384,017.
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	133,387.	21,478.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.	5,636,252.	6,030,403.
		63,138.	129,168.
	5,573,114.	5,901,235.	

**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.

<b>Sign Here</b>	Signature of officer		Date
	Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	BRIAN HADLEY	Brian Hadley	6/27/13
	Firm's name ▶ WILKINSON HADLEY KING & CO., LLP	Check <input type="checkbox"/> if self-employed	PTIN P00067183
	Firm's address ▶ 218 W. DOUGLAS AVENUE EL CAJON, CA 92020	Firm's EIN ▶ 52-2354566	Phone no. 619-447-6700

May the IRS discuss this return with the preparer shown above? (see instructions)

Yes ☐ No ☒

For Paperwork Reduction Act Notice, see the separate instructions.

JSA  
2E1010 1 000Form **990** (2012)

66897S 577A

V 12-5F

PAGE 1



**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission:

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

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

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

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

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

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

4a (Code: ) (Expenses \$ 1,199,726. including grants of \$ 1,108,605. ) (Revenue \$ 1,248,179. )  
 GRANTS, ALLOCATIONS AND SCHOLARSHIPS FOR THE BENEFIT OF THE  
 STUDENTS AT PALOMAR COMMUNITY COLLEGE.

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

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

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

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

4e Total program service expenses 1,199,726.

**PALOMAR COLLEGE FOUNDATION**  
**FINANCIAL STATEMENTS**  
**FOR YEARS ENDED**  
**DECEMBER 31, 2012 AND 2011**

**PALOMAR COLLEGE FOUNDATION  
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## **INDEPENDENT AUDITOR'S REPORT**

**To the Board of Directors  
Palomar College Foundation**

We have audited the accompanying statement of financial position of Palomar College Foundation, a non-profit organization, as of December 31, 2012 and 2011 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Palomar College Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Palomar College Foundation as of December 31, 2012 and 2011 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

El Cajon, California  
May 30, 2013

**PALOMAR COLLEGE FOUNDATION  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2012 AND 2011**

	2012	2011
<b>ASSETS</b>		
Current Assets:		
Cash In Banks	\$ 229,183	\$ 210,700
Investments	2,473,083	2,579,595
Total Current Assets	<u>2,702,266</u>	<u>2,790,295</u>
Non-current Assets:		
Property and Equipment, Net	<u>6,595</u>	<u>8,416</u>
Other Assets:		
Endowment Investments	3,010,030	2,615,375
Investments Held Under Split-Interest Agreements	<u>311,512</u>	<u>222,166</u>
Total Other Assets	<u>3,321,542</u>	<u>2,837,541</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 6,030,403</u></u>	<u><u>\$ 5,636,252</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts Payable	\$ 16,805	\$ -
Accrued Expenses	-	3,849
Payable to Beneficiaries	<u>15,464</u>	<u>14,672</u>
Total Current Liabilities	<u>32,269</u>	<u>18,521</u>
Long-term Liabilities:		
Payable to Beneficiaries, Net of Current Portion	<u>96,899</u>	<u>44,617</u>
<b>TOTAL LIABILITIES</b>	<u>129,168</u>	<u>63,138</u>
<b>NET ASSETS</b>		
Unrestricted	729,792	677,015
Temporarily Restricted	2,288,609	2,013,265
Permanently Restricted	<u>2,882,834</u>	<u>2,882,834</u>
<b>TOTAL NET ASSETS</b>	<u>5,901,235</u>	<u>5,573,114</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 6,030,403</u></u>	<u><u>\$ 5,636,252</u></u>

The accompanying notes are an integral part of this statement

**PALOMAR COLLEGE FOUNDATION  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2012**

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE AND SUPPORT</b>				
Contributions	\$ 45,876	\$ 832,867	\$ -	\$ 878,743
Campaign Revenue	95,823	-	-	95,823
Contributions From Fund Raising Events	201,650	222,837	-	424,487
Donated Services and Facilities	476,426	-	-	476,426
Grants	-	20,000	-	20,000
Investment Return	142,737	378,908	-	521,645
Increase in Value of Beneficial Interests in Remainder Trusts	-	4,944	-	4,944
Net Assets Released From Restrictions, Satisfaction of Program Restrictions	1,184,212	(1,184,212)	-	-
<b>TOTAL REVENUE AND SUPPORT</b>	<b>2,146,724</b>	<b>275,344</b>	<b>-</b>	<b>2,422,068</b>
<b>EXPENSES</b>				
Program Services:				
Grants/Allocations	699,159	-	-	699,159
Scholarships	409,446	-	-	409,446
Special Events	233,504	-	-	233,504
Total Program Services	1,342,109	-	-	1,342,109
Supporting Services:				
Clerical Support	24,278	-	-	24,278
Software, Support and Training	27,357	-	-	27,357
Printing and Duplicating	11,375	-	-	11,375
Consulting Fees	47,004	-	-	47,004
Travel and Conference	6,595	-	-	6,595
Audit and Tax Preparation	10,360	-	-	10,360
Office Expenses	25,066	-	-	25,066
Investment Fees	26,986	-	-	26,986
Other Operating Expenses	43,036	-	-	43,036
Supplemental Wage Expense	18,573	-	-	18,573
Donated Services and Facilities	476,426	-	-	476,426
Strategic Plan Expenses	26,162	-	-	26,162
Board and Committee Meetings	6,799	-	-	7,480
Depreciation	1,821	-	-	1,821
Total Supporting Services	751,838	-	-	751,838
<b>TOTAL EXPENSES</b>	<b>2,093,947</b>	<b>-</b>	<b>-</b>	<b>2,093,947</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>52,777</b>	<b>275,344</b>	<b>-</b>	<b>328,121</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>677,015</b>	<b>2,013,265</b>	<b>2,882,834</b>	<b>5,573,114</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 729,792</b>	<b>\$ 2,288,609</b>	<b>\$ 2,882,834</b>	<b>\$ 5,901,235</b>

The accompanying notes are an integral part of this statement

**PALOMAR COLLEGE FOUNDATION  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2011**

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE AND SUPPORT</b>				
Contributions	\$ 19,402	\$ 645,675	\$ 583,034	\$ 1,248,111
Contributions From Fund Raising Events	461,620	-	-	461,620
Donated Services and Facilities	491,630	-	-	491,630
Grants	2,400	35,000	-	37,400
Investment Return	(2,382)	48,085	-	45,703
Increase in Value of Beneficial Interests in Remainder Trusts	-	7,596	-	7,596
Net Assets Released From Restrictions, Satisfaction of Program Restrictions	1,013,512	(1,013,512)	-	-
<b>TOTAL REVENUE AND SUPPORT</b>	1,986,182	(277,156)	583,034	2,292,060
<b>EXPENSES</b>				
Program Services:				
Grants/Allocations	970,454	-	-	970,454
Scholarships	409,841	-	-	409,841
Special Events	212,947	-	-	212,947
Total Program Services	1,593,242	-	-	1,593,242
Supporting Services:				
Salaries	17,487	-	-	17,487
Software, Support and Training	32,738	-	-	32,738
Printing and Duplicating	5,516	-	-	5,516
Consulting Fees	21,295	-	-	21,295
Travel and Conference	7,720	-	-	7,720
Audit and Tax Preparation	10,700	-	-	10,700
Office Expenses	20,732	-	-	20,732
Investment Fees	20,273	-	-	20,273
Other Operating Expenses	39,310	-	-	39,310
Supplemental Wage Expense	19,716	-	-	19,716
Donated Services and Facilities	491,630	-	-	491,630
Board and Committee Meetings	7,480	-	-	7,480
Depreciation	1,581	-	-	1,581
Total Supporting Services	696,178	-	-	696,178
<b>TOTAL EXPENSES</b>	2,289,420	-	-	2,289,420
<b>INCREASE (DECREASE) IN NET ASSETS</b>	(303,238)	(277,156)	583,034	2,640
<b>NET ASSETS, BEGINNING OF YEAR</b>	980,253	2,290,421	2,299,800	5,570,474
<b>NET ASSETS, END OF YEAR</b>	\$ 677,015	\$ 2,013,265	\$ 2,882,834	\$ 5,573,114

The accompanying notes are an integral part of this statement

**PALOMAR COLLEGE FOUNDATION  
STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2012 AND 2011**

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in Net Assets	\$ 328,121	\$ 2,640
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	1,821	1,581
(Gain) Loss on Investments	(321,463)	138,343
Increase in Value of Beneficial Interests in Remainder Trusts	(4,944)	(7,596)
Distribution of Investments Under Split-Interest Agreements	16,020	20,020
Changes in Operating Assets and Liabilities:		
Accounts Receivable	-	50,740
Accounts Payable	16,805	
Accrued Expenses	(3,849)	1,520
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	32,511	207,248
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds From Sale of Investments	\$ 262,618	\$ 403,334
Purchase of Investments	(276,646)	(617,739)
Purchase of Furniture	-	(7,888)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	(14,028)	(222,293)
<b>NET INCREASE (DECREASE) IN CASH</b>	18,483	(15,045)
<b>CASH AT BEGINNING OF YEAR</b>	210,700	225,745
<b>CASH AT END OF YEAR</b>	\$ 229,183	\$ 210,700

The accompanying notes are an integral part of this statement



**PALOMAR COLLEGE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2012 AND 2011**

**A. Organization and Summary of Significant Accounting Policies:**

*Nature of Activities*

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

*Basis of Accounting*

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

*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 and disclosures. Accordingly, actual results could differ from those estimates.

*Basis of Presentation*

The Foundation reports information regarding its financial position and activities according to the three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- Unrestricted net assets represent expendable funds available for operations, which are not otherwise limited by donor restrictions.
- Temporarily restricted net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Foundation may spend the funds.
- Permanently restricted net assets are subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity usually for the purpose of generating investment income to fund current operations.

*Cash and Cash Equivalents*

For the purpose of the statement of financial position and the statement of cash flows, the Foundation considers all short-term investments with an original maturity of three months or less to be cash equivalents.

**PALOMAR COLLEGE FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2012 AND 2011**  
**(Continued)**

**A. Organization and Summary of Significant Accounting Policies: (Continued)**

*Revenue Recognition*

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

*Investments*

Investments are carried at market value and realized and unrealized gains and losses are reflected in the change in net assets in the statements of activities. The fair value of equity and debt securities is based on the quoted market price of the underlying securities. Investments acquired by gift are recorded at their market value at the date of the gift.

*Income Taxes*

The Foundation 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 Foundation may be subject to tax on income which is not related to its exempt purpose. No such unrelated business taxable income was reported and, therefore, no provision for income taxes has been made. The Foundation is not a private foundation.

*Property and Equipment*

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

*Charitable Gift Annuities*

Charitable gift annuities are established in connection with split-interest agreements, in which the donors or third-party beneficiaries receive specified distributions during the term of the agreements. All gift annuities are negotiated between the Foundation and the donor/annuitant, and based on the rate tables approved by the California Insurance Commissioner for gift annuity agreements. The assets are included in investments held under split-interest agreements and the liabilities for the net present value of the annuity payments are included in payable to beneficiaries in the statements of financial position.

**PALOMAR COLLEGE FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2012 AND 2011**  
**(Continued)**

**B. Cash:**

Cash balances on hand and in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by financial institutions is entirely insured or collateralized.

Cash consists of the following:

	2012	2011
Checking	\$ 205,534	\$ 187,715
Certificates of deposit/other accounts	23,649	22,985
	<u>\$ 229,183</u>	<u>\$ 210,700</u>

**C. Investments:**

Investments consists of the following:

	2012	2011
Mutual funds:		
Marketable securities	\$ 4,469,295	\$ 3,831,800
Real estate	233,035	233,325
Trust funds	540,892	500,943
Money market funds	551,403	851,068
	<u>\$ 5,794,625</u>	<u>\$ 5,417,136</u>

Investment return and its classification for the year ended December 31, 2012 included in the statement of activities is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividends	\$ 97,381	\$ 102,801	\$ -	\$ 200,182
Realized gain on investments	11,591	8,173	-	19,764
Unrealized gain on investments	54,240	267,934	-	322,174
Unrealized loss on investments	(20,475)	-	-	(20,475)
	<u>\$ 142,737</u>	<u>\$ 378,908</u>	<u>\$ -</u>	<u>\$ 521,645</u>

Investment return and its classification for the year ended December 31, 2011 included in the statement of activities is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividends	\$ 83,329	\$ 100,717	\$ -	\$ 184,046
Unrealized gain on investments	-	15,853	-	15,853
Unrealized loss on investments	(85,711)	(68,485)	-	(154,196)
	<u>\$ (2,382)</u>	<u>\$ 48,085</u>	<u>\$ -</u>	<u>\$ 45,703</u>

**PALOMAR COLLEGE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2012 AND 2011  
(Continued)**

**C. Investments (Continued)**

*Investment Accounting Policy*

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

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

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

**D. Accounts Receivable:**

There are no significant receivables which are not scheduled for collection within one year of year end. There were no significant accounts receivable noted as of the years ended December 31, 2012 and December 31, 2011.

**E. Property and Equipment:**

Property and equipment consist of the following:

	2012	2011
Furniture and equipment	\$ 30,982	\$ 30,982
Less accumulated depreciation	<u>(24,387)</u>	<u>(22,566)</u>
	\$ 6,595	\$ 8,416

**F. Functional Allocation of Expenses:**

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

**PALOMAR COLLEGE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2012 AND 2011  
(Continued)**

**G. Restrictions on Net Assets:**

Temporarily restricted net assets consist of the following:

	2012	2011
Departmental funds	\$ 728,455	\$ 641,457
Internal scholarships	692,683	561,093
Auxiliary organization funds	234,482	284,561
Foundation endowment #1	309,332	279,880
Charitable remainder trusts	200,144	139,630
Minkoff soccer field	34,759	34,759
Arboretum Hubbell structure	88,754	72,245
	<u>\$ 2,288,609</u>	<u>\$ 2,013,625</u>

Permanently restricted net assets consist of the following:

	2012	2011
Endowment funds	\$ 2,317,800	\$ 2,317,800
Scholarship funds	565,034	565,034
	<u>\$ 2,882,834</u>	<u>\$ 2,882,834</u>

**H. Related Party Transactions:**

The District is the primary beneficiary of the Foundation. To assist the Foundation in carrying out its purpose, the Foundation has a master agreement with the District whereby the District provides administrative support to the Foundation. The District pays 100% of the salaries and benefits of the Executive Director, Advancement Office and College Foundation Coordinator, and Accountant. In addition, the District pays 75% of the salaries and benefits of the Scholarship Coordinator and provides free use of facilities.

Donated services and facilities for the year ended December 31, 2012 and for the year ended December 31, 2011 was \$476,426 and \$491,630, respectively. These amounts are included as donated services and facilities and as operating expenses in the statements of activities for the years ended December 31, 2012 and 2011.

**I. Split-Interest Agreements:**

The Foundation receives contributions under charitable gift annuities. The Foundation agrees to pay a stated amount annually to the beneficiaries as long as they live, at which time, the remaining assets are available for use by the Foundation. Total assets held under split-interest agreements as of December 31, 2012 and 2011 are \$311,512 and \$222,166, respectively, and the actuarial present value of the Foundation's interest in the gift annuities are \$199,149 and \$162,877 respectively. At December 31, 2012, the amounts payable to beneficiaries are \$112,363, of which \$15,464 is current and \$96,899 is long-term. At December 31, 2011, the amounts payable to beneficiaries are \$59,289 of which \$14,672 is current and \$44,617 is long-term. Payable to beneficiaries is the present value of the expected future cash flows to be paid to the beneficiaries.



**PALOMAR COLLEGE FOUNDATION  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2012 AND 2011  
(Continued)**

**J. Endowment Funds:**

Donors may designate current and future donations to the Foundation's endowment funds. Principal and income is governed by the terms of the endowment. The principal of each endowment is restricted in perpetuity until the occurrence of a specified event or for a specified period and the income is either restricted or available for current use. When restrictions on the principal fund balance end, the resources are transferred from the endowment fund to either the undesignated funds or a specific designated fund, in accordance with the terms of the gift or bequest. Income from the endowment funds is recorded in either designated or undesignated funds, depending on whether the donor has placed restrictions on the use of income.

As of December 31, 2012, the Foundation had one endowment account whereby the endowment fund balance was below the initial preserved principal amount; however, the Foundation has sufficient unrestricted funds that allow for temporary loan transfers to all 'underwater' endowments which will increase the fund balance to the initial preserved principal amount. The total endowment balance below the initial preserved principal amount for all accounts inclusive is \$2,277 as of December 31, 2012.

As of December 31, 2011, the Foundation had three endowment accounts whereby the endowment fund balance was below the initial preserved principal amount; however, the Foundation has sufficient unrestricted funds that allow for temporary loan transfers to all 'underwater' endowments which will increase the fund balance to the initial preserved principal amount. The total endowment balance below the initial preserved principal amount for all accounts inclusive is \$21,432 as of December 31, 2011.

**K. Subsequent Events:**

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through May 30, 2013, the date the financial statements were available to be issued.



**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Cover Page**

(Choose one) ☐ **MINI-GRANT**    (Choose one) ☒ **REGULAR GRANT**

<b>Project Name: Senior Emergency Meal Boxes</b>  Date Submitted: 4-2-14	Total # of people served: <b>1,066</b>  Total # of San Marcos residents served: <b>65</b>	Amount Requested: \$ 10,000
Non-Profit Organization Name and Address, Website  <b>The Angel's Depot</b> 1497 Poinsettia Ave., Suite 158 Vista, CA 92081 www.theangelsdepot.org		Contact Person – Name, Title & Phone, email  <b>Susan Hall</b> Founder & Executive Director Office: (760) 599-7093    Mobile: (760) 613-9996 susanhall@theangelsdepot.org

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):

**The Angel's Depot** respectfully requests a **\$10,000** grant to support the **Senior Emergency Meal Box Program** currently being provided, free of charge, each month to **60 desperately poor, prequalified San Marcos Seniors** whose **average monthly income is \$802**. **Senior Emergency Meal Boxes** are distributed each month to the San Marcos Senior Center under the supervision of Volunteer Program Manager, Karen Alvarez, a San Marcos resident. Each **Senior Emergency Meal Box** weighs 24 pounds and contains specially formulated food to make 21 easily prepared meals, breakfasts, lunches, dinners and snacks for one week. Food choices are high in protein, fiber, folates with modest sugar to meet the nutritional needs of seniors who are at-risk for malnutrition and living with food insecurity (not knowing when they will next have food). This population of seniors routinely chooses between purchasing food and medicine and dangerously rationing both to survive until their next Social Security check arrives. San Marcos Seniors served are **6%** of the total seniors served countywide, at an annual cost of **\$50,415** of The Angel's Depot **\$840,250** Annual Budget for 2014

To qualify for a Senior Emergency Meal Box, seniors must be 60 years of age or 55+ years old with permanent disability; their income must be no more than \$1,000 per month; they must have no more than \$10,000 in assets (most live month-to-month); they must be receiving Social Security, SSI or Disability; they must be residents of San Marcos; they must show a photo I.D., proof of residence and proof of income. This program was developed as a food lifeline to help impoverished seniors survive between Social Security checks.

Briefly describe the significance of your request to the San Marcos community:

The San Marcos impoverished senior population who receive **FREE Senior Emergency Meal Boxes** each month are of the generations who fought our wars, paid taxes and built this great country for us. They cannot afford the fees charged by programs such as Meals on Wheels. The average age of a San Marcos senior receiving a Senior Emergency Meal Box is 73 years old and 77.6% of those served are women. Many recipients served suffered an income collapse when their husbands died. Most women are too old and fragile to work or have no modern workforce skills and lack transportation to get to and from a job if they are lucky enough to find a job and well enough to work. The possibility of these seniors living a better life is bleak. Since April 2007, when the **San Marcos Senior Center** became a Distribution Site for the Senior Emergency Meal Box Program, The Angel's Depot has provided **4,969 Emergency Meal Boxes** containing food for **104,349 easily prepared senior meals**, using **119,256 pounds of food**, free of charge, to San Marcos seniors living in poverty.



Please attach the following items.

**Both Mini-Grant & Regular:**

1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations

**5. Regular Grants Only:**

- a. 1-2 page narrative
- b. First 2 pages of Federal 990
- c. Most recent year-end Statement or Audit including any management letters associated with Audit.
- d. Signature of President or Authorized Officer on Application
- e. Optional: letters of support

Expected date project will begin/end:

Date by which funds will be expended:

Signature of President or Authorized Officer

*Susan Hall* *4-1-14*

Name, Title

Date

*SUSAN HALL, FOUNDER & EXEC DIR*  
*SEC OF THE BOARD*

Submit Via Mail, In Person or Via Email to:

San Marcos Community Foundation

c/o City of San Marcos

1 Civic Center Drive

San Marcos, CA 92069

Email (PDF Format): [wkaserman@san-marcos.net](mailto:wkaserman@san-marcos.net)

**SAN MARCOS COMMUNITY FOUNDATION**  
**Budget Worksheet**

Provide an itemized list of expenses for this project:  
(example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

Salaries & Wages (including Benefits)	\$ 20,460
Consultant/Professional Services	\$ 2,070
Office & Warehouse Rent	\$ 3,624
Utilities	\$ 450
Telephone	\$ 330
Office Supplies & Postage	\$ 2,196
Equipment	\$ 480
Printing & Copying	\$ 1,500
Travel/Mileage & Vehicle Maintenance	\$ 1,560
Program Food & Boxes	\$ 10,920
Other: Insurance	\$ 1,425
Other: Fundraising & Marketing	\$ 5,400

**Total budget for this PROJECT:** \$ 50,415

**Grant Request Amount:** \$ 10,000  
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant?      No                              Could it be?

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$ 100,000 (Name of source)	Walmart Foundation	**	C
\$ 25,000 (Name of source)	Caesar's Foundation	**	C
\$ 30,000 (Name of source)	Rancho Santa Fe Foundation	**	C
\$ 25,000 (Name of source)	Weingart Foundation	**	P



## 2014 OPERATING BUDGET FINAL

### PROJECTED EXPENSES

#### INSURANCE

Accident Liability	\$ 500
Directors/Officer Liability	\$ 1,650
General Liability & Auto	\$ 7,000
Property Liability	\$ 700
Umbrella Policy	\$ 2,900
Worker's Comp	\$ 11,000

#### OPERATIONS

Advertising & Marketing	\$ 7,000
Audits & Bank Fees	\$ 7,000
Capital Equipment	\$ 8,000
Chamber/Membership Dues	\$ 3,000
Community Participation	\$ 3,000
Donor/Volunteer Retention	\$ 8,600
Emergency Funds	\$ 6,000
Food - Senior Meal Boxes	\$ 168,000
Fundraising/Events	\$ 80,000
Office Equipment Maint.	\$ 1,000
Office Supplies/Paper	\$ 15,000
Phones/FAX	\$ 5,500
Postage/Bulk Mail	\$ 7,000
Printing/Copying	\$ 25,000
Subscriptions	\$ 4,500
Travel/Meetings/Mileage	\$ 10,000
Utilities	\$ 3,500
Vehicle Gas/Maintenance	\$ 15,000
Warehouse Rent/CAM	\$ 57,200
Warehouse Storage Rent	\$ 3,200
Warehouse Supplies/Boxes	\$ 14,000
Warehouse Security/Repairs	\$ 4,000

#### STAFFING

Payroll for Six Employees	\$ 274,000
Payroll Taxes	\$ 30,000
Outside Consultants/Labor	\$ 20,000
Employee Health Insurance	\$ 32,000
Employee Retention	\$ 5,000

**PROJECTED EXPENSES: \$ 840,250**

### PROJECTED REVENUE

**ANNUAL S.O.S. CAMPAIGN: \$ 40,000**

**FOUNDATION GRANTS: \$ 327,250**

Previous Funders: Caesar's Foundation, The California Wellness Foundation, The Rincon Band of Luiseno Indians, NRG Energy, Leichtag Foundation, Genentech Foundation, Seth Sprague Charitable Foundation, Walmart Foundation, Howard Charitable Foundation, Nordson Foundation, TriCity Medical Center, VONS Foundation, Sempra Energy Foundation, AT&T Foundation, SCAN Foundation, Rancho Santa Fe Foundation, Weingart Foundation.

**FUNDRAISING EVENTS: \$ 115,000**

\*\*\* 8th Annual "Angel's Day at the Races"

\*\*\* 9th Annual "Holiday Gala Evening"

Previous Sponsors: Harrah's Rincon Casino, Sun Wireless, Datron, Wal-Mart, Anderson Direct Mktg., AT&T, SDG&E, PCH Litho, Humana, CHM Hotels, BluFi Lending, Holiday Travel of America, Joe Bradley Auctioneers, Grand Pacific Resorts.

**GOVERNMENT GRANTS: \$ 168,000**

Local City CDBG Funds

**INDIVIDUAL DONATIONS: \$ 80,000**

**CORPORATE GRANTS/SPONSORSHIPS:**

**\$ 65,000**

**MISCELLANEOUS INCOME: \$ 5,000**

**IN-KIND FOOD DRIVES: \$ 40,000**

**PROJECTED REVENUE: \$ 840,250**

**Expense Breakdown: Program: 63%**

**Administration: 23%**

**Fundraising: 14%**





Department of the Treasury  
Internal Revenue Service  
P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248167571  
Apr. 06, 2012 LTR 4168C E0  
20-2723243 000000 00  
00019895  
BODC: TE

THE ANGELS DEPOT  
% SUSAN HALL  
1497 POINSETTIA AVE STE 158  
VISTA CA 92081-8542



019588

Employer Identification Number: 20-2723243  
Person to Contact: MS. LEE  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your Mar. 28, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in JULY 2005.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

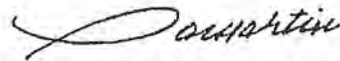
Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248167571  
Apr. 06, 2012 LTR 4168C E0  
20-2723243 000000 00  
00019896

THE ANGELS DEPOT  
% SUSAN HALL  
1497 POINSETTIA AVE STE 158  
VISTA CA 92081-8542

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



S. A. Martin, Operations Manager  
Accounts Management Operations



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHO CORDOVA CA 95741-1286

In reply refer to  
755:G :RW

June 12, 2007

THE ANGEL'S DEPOT  
SUSAN HALL  
1851 LITAC COURT  
CARLSBAD CA 92009

Purpose : CHARITABLE  
Code Section : 23701d  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 2589426

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns



## 2014 Board of Directors

### **Officers of the Board**

#### **Al Pfeltz**

President of the Board

Founding Board Member

#### **Owner, Sun Wireless**

Office Address: 4887 Ronson Court, San Diego, CA 92111

Personal Mobile: (760) 889-0778

Office: [al@sunmicrowave.com](mailto:al@sunmicrowave.com)

#### **Dale Ganzow**

1<sup>st</sup> Vice President of the Board

#### **Sales Manager, San Diego Business Journal**

Office Address: 4909 Murphy Canyon Rd., Suite 200, San Diego, CA 92123

Office Phone: (858) 277-4832

Office Email: [dganzow@sdbj.com](mailto:dganzow@sdbj.com)

#### **Al Guerin**

2<sup>nd</sup> Vice President of the Board

Founding Board Member

#### **Assistant Sheriff, San Diego County Sheriff's Department, Retired**

Home Address Confidential

Personal Mobile: (760) 473-7007

Personal Email: [alfredguerin@yahoo.com](mailto:alfredguerin@yahoo.com)

#### **Susan Hall**

Secretary of the Board

#### **Founder & Executive Director, The Angel's Depot**

Office Address: 1497 Poinsettia Ave., Suite 158, Vista, CA 92081

TAD Office: (760) 599-7093

TAD FAX: (760) 599-6402

Office Email: [susanhall@theangelsdepot.org](mailto:susanhall@theangelsdepot.org)

#### **Russell Barbour**

Treasurer of the Board

#### **Market Sales Director, Southern California, Humana**

Office Address: 5421 Avenida Encinas, Suite N, Carlsbad, CA 92008

Mobile: (858) 213-6482

Office: [rbarbour@humana.com](mailto:rbarbour@humana.com)

## **Members of the Board – Listed by Seniority**

### **Juanita Hayes**

Member of the Board

**Public Affairs Manager, San Diego Gas & Electric**

Home Address: P.O. Box 549, San Marcos, CA 92079

Office: (760) 480-7650

Office: [jhayes1@semprautilities.com](mailto:jhayes1@semprautilities.com)

### **Robin Zetts**

Member of the Board

**Director, Product & Service Excellence, Harrah's Rincon Casino & Resort**

Office Address: 777 Harrah's Rincon Way, Valley Center, CA 92082

Office: (760) 801-7557

Office: [rzetts@rincon.harrahs.com](mailto:rzetts@rincon.harrahs.com)

### **Kathy Edlin**

Member of the Board

**Vice President & District Manager, Wells Fargo Bank**

Office Address: 500 La Terraza Blvd., Suite 200, Escondido, CA 92025

Office: (760) 432-5363

Office Email: [edlinkm@wellsfargo.com](mailto:edlinkm@wellsfargo.com)





### A. Statement of Need

In early 2005, Founder and Executive Director Susan Hall learned that the **San Diego County Department of Aging & Independences Services** estimates that **50,000** San Diego County seniors live in poverty and available aid is inadequate for their most basic needs, leaving them at risk for malnutrition, the anxiety of food insecurity and its related physical and mental maladies. Furthermore, it is expected that with the aging baby boomer population, these numbers will dramatically rise. To address the growing senior hunger crisis, Ms. Hall founded The Angel's Depot and developed the Depot's sole program, the **Senior Emergency Meal Box** program. Each Senior Emergency Meal Box contains specially formulated food for 21 meals, breakfasts, lunches, dinners and snacks, along with an informational, 4-color, monthly senior newsletter, the Depot Dispatch. The monthly Senior Emergency Meal Boxes are provided free of charge because the impoverished senior population served by the Depot cannot afford Meals on Wheels and other services that charge fees. The program is designed to provide a lifeline or "food bridge" between Social Security checks. This is a unique, efficient program that provides food, comfort, resources and engages the community in solving senior hunger.

### B. Senior Target Population

The Angel's Depot Free Senior Emergency Meal Box program has the capacity to serve **65 Extremely Low Income San Marcos Senior Residents each month**. The Depot's program operates "city-wide" in the City of San Marcos by providing services to qualifying residents who access their Senior Emergency Meal Boxes at San Marcos Senior Center. Qualifying seniors are residents of the City of San Marcos who are 60 years or older, or 55 and older with a permanent disability. Qualifying seniors must have an income of no more than \$1,000 per month and no more than \$10,000 in cash assets (few have any savings). They must show proof of age, income, and residency in the City of San Marcos when applying to the program. The Senior Emergency Meal Box Application allows the Depot to collect and verify participant eligibility, track statistics for grants and name a proxy to pick up a meal box for the qualified senior. The average age of the Depot's Emergency Meal Box recipient in San Marcos is **73 years old** with a **monthly income of \$802**. 100% of the seniors served by the Depot are verified as **Extremely Low-Income** as they must earn no more than \$12,000/year to qualify for this program. In the City of San Marcos **77.6% of the seniors served by the Depot's program are women**, the majority of their incomes collapsed when their husbands passed away. These populations of desperately poor seniors routinely skip meals and doses of medications to survive. They have little hope of a better life. Of the current San Marcos seniors served, **58.6% are Female Head of Household; 59% have a Permanent Disability; 71% are White - 57% of White are Hispanic; 16% are Asian; 5% are Black; 5% are Hawaiian or Pacific Islander; 2% are American Indian; and 1% are Multi-Racial.**

### C. Project Description

The Angel's Depot has identified **Four Primary Components** to its ongoing program; 1.) **Emergency Food for Seniors**; 2.) **Senior Advocacy**; 3.) **Community Education**; and 4.) **Community Outreach**. The following describes each program component of The Angel's Depot:

#### Component No. 1: Emergency Meal Boxes for Seniors

The Angel's Depot provides food for 21 meals (3 meals a day for 7 days) in each Senior Emergency Meal Box, free of charge, to 65 Extremely Low Income Seniors living in San Marcos. The Angel's Depot's Senior Emergency Meal Box program provides a direct, immediate remedy to the senior hunger crisis and malnutrition, and lets these seniors know that someone cares. Each **Senior Emergency Meal Box** exceeds the one-week calorie count recommended for seniors by the National Institute of Aging, bolstering physical and mental health. This unique, efficient, "one-of-a-kind" program provides supportive services to impoverished seniors by eliminating food insecurity and associated anxiety, enabling seniors to lead healthier more satisfying lives and helps prevent them from being institutionalized prematurely which is emotionally devastating to the senior and costly to taxpayers.

The Angel's Depot has provided **4,969 Emergency Meal Boxes** containing food for **104,349 easily prepared senior meals**, using **119,256 pounds of food**, free of charge, to San Marcos seniors living in poverty. Each Senior Emergency Meal Box contains: Canned Chicken Breast, Tuna, Spaghetti Sauce with Meat with 1 lb. of Pasta, Beef Stew or Ravioli, Mashed Potatoes, Macaroni & Cheese, 1 pound of dried Lentils or Green Peas, 1 pound of Brown Rice, 2 Cans of Vegetables, 2 Cans of Baked & Refried Beans, 3 Cans of Soup, Peanut Butter, Crackers, 2 Pkgs. of Asian Noodles, 2 Cans of Fruit, 1 box of Oatmeal, Jello, 2 pkgs. of Popcorn and Oatmeal Raisin Cookies or Vanilla Wafers.

#### **Component No. 2: Senior Advocacy**

Andrew Holmes, MSW, Director of Programs, The Angel's Depot social worker, provides a level of case management to help seniors with more complex problems access their Meal Boxes and other needed resources. It is difficult for some seniors to navigate telephone menus and websites as they are challenged by hearing and vision loss and may lack the necessary cognitive skills, stamina, transportation, and computer literacy to find solutions to their challenges without help. Holmes makes welfare calls to check on seniors who miss their meal box pick up or calls their assigned proxy. The Depot also provides support and advocacy for our seniors by tucking useful senior resource literature into their meal boxes to empower able seniors to solve their own special challenges. Further, each Meal Box contains the **DEPOT DISPATCH**, a healthy living newsletter, co-written by Executive Director Susan Hall and Director of Programs Andrew Holmes. This publication highlights important issues for low-income seniors, healthy living tips, historical trivia, Meal Box Recipes, uplifting photos and humor. The DEPOT DISPATCH is emailed to nearly 6,000 supporters each month and is also on the Depot's website: [www.theangelsdepot.org](http://www.theangelsdepot.org)

#### **Component No. 3: Community Education**

The Depot educates the community to the sad fact that 50,000 seniors live in poverty in San Diego County (stats according to County AIS), through speaking engagements at service clubs, chamber events, community event booths and forums, bulk mailings, fundraising events, The Angel's Depot website and Facebook page, and through the media who respond to our news releases. The Depot's monthly Media Log indicates that since 2006 start-up, the Depot has received 265 electronic and print media hits promoting some aspect or activity of The Angel's Depot. Most recent: Channel 8 News feature on Helen Woodward Animal Center's "AniMeals" collaboration with The Depot. **San Marcos seniors served by The Angel's Depot now also have their pets fed compliments of the "AniMeals" program!**

#### **Component No. 4: Community Outreach**

Proof that The Angel's Depot Education Component is working well, 30,000+ volunteer hours logged since 2006! Volunteer hours are tracked on Volunteer Log In Sheets; activities include: **Volunteers initiating 1,183 FOOD DRIVES** since start-up; Warehouse activities such as sorting, stamping, crating, checking expiration dates on food and packing meal boxes; Clerical assistance such as answering phones, filing, stamping and stuffing bulk mailings; Community Events and Ambassadorship such as manning special events serving as Volunteer Program Managers and Board Members. Community participants include corporations, businesses, community groups, schools, service clubs, churches, neighborhood groups (i.e., San Elijo Hills Women's Club) and individuals. **San Marcos Supporters:** Number of San Marcos **Donors: 256** - Total Funds Contributed in from San Marcos: **\$103,377.21**. Number of San Marcos **Volunteers: 380** - **Food Drives: 30** - Volunteers initiate food drives, sort food, check expiration dates, pack meal boxes, prepare bulk mailings, assist in community and fundraising events, and spread the word about our program. This program would simply not be possible without the outpouring of community support. The Angel's Depot has **636** supporters in the City of San Marcos. A **\$10,000 San Marcos Community Foundation Grant** will help continue to provide services to 65 Extremely Low-Income (HUD definition) San Marcos Seniors who will receive one Senior Emergency Meal Box, free of charge, each month and Senior Advocacy. Thank you for your consideration.



Form **8879-EO****IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2012, or fiscal year beginning \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20\_\_\_\_

**2012**Department of the Treasury  
Internal Revenue Service▶ **Do not send to the IRS. Keep for your records.**

Name of exempt organization

Employer identification number

**THE ANGEL'S DEPOT****20-2723243**

Name and title of officer

**SUSAN HALL  
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	1b	<b>605797</b>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) .....	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) .....	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) .....	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) .....	5b	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2012 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **CONSIDINE & CONSIDINE**

ERO firm name

to enter my PIN **23243**Enter five numbers, but  
do not enter all zeros

as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2012 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶

**5-15-13****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**33731394444**

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2012 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶

**05/15/13**

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

LHA For Paperwork Reduction Act Notice, see instructions.  
223051  
11-05-12

Form **8879-EO** (2012)

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 black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

**2012**Open to Public  
Inspection**A For the 2012 calendar year, or tax year beginning****and ending****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C Name of organization**

THE ANGEL'S DEPOT

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

1497 POINSETTIA AVENUE

Room/suite

158

City, town, or post office, state, and ZIP code

VISTA, CA 92081

**F Name and address of principal officer:** SUSAN HALL

SAME AS C ABOVE

**D Employer identification number**

20-2723243

**E Telephone number**

760-599-7093

**G Gross receipts \$**

687,317.

**H(a) Is this a group return**

for affiliates?

☐ Yes☒ No**H(b) Are all affiliates included?**☐ Yes☐ No

If "No," attach a list. (see instructions)

**H(c) Group exemption number ▶****I Tax-exempt status:** ☒ 501(c)(3) ☐ 501(c)( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** WWW.THEANGELSDPOT.ORG**K Form of organization:** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation:** 2006**M State of legal domicile:** CA**Part I Summary**

<b>Activities &amp; Governance</b>	1	Briefly describe the organization's mission or most significant activities:	TO PROVIDE "SENIOR FOOD-FOR-A-WEEK" EMERGENCY MEAL BOXES FOR 7-10 DAYS.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	9
	6	Total number of volunteers (estimate if necessary)	6	1490
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
<b>Revenue</b>	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	432,532.	548,067.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	292.	175.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	50,459.	57,555.
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	483,283.	605,797.
	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)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	252,225.	294,157.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	92,221.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	306,173.	378,432.
<b>Net Assets or Fund Balances</b>	19	Revenue less expenses. Subtract line 18 from line 12	558,398.	672,589.
	20	Total assets (Part X, line 16)	-75,115.	-66,792.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	423,058.	360,369.
			13,691.	17,794.
			409,367.	342,575.

**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.

<b>Sign Here</b>	Signature of officer	Date			
	SUSAN HALL, EXECUTIVE DIRECTOR Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TED CONSIDINE		05/15/13		P00238407
	Firm's name ▶	Firm's EIN ▶			
	CONSIDINE & CONSIDINE	95-2694444			
	Firm's address ▶	Phone no.			
	1501 FIFTH AVENUE, SUITE 400 SAN DIEGO, CA 92101-3297	619.231.1977			

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

- 1**
- Briefly describe the organization's mission:

DEDICATED TO PROVIDING NUTRITIOUS NON PERISHABLE FOOD BOXES FREE TO  
THE ELDERLY LIVING IN POVERTY IN SAN DIEGO COUNTY.

- 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 \$ 426,963. including grants of \$ ) (Revenue \$ )  
SENIOR FOOD-FOR-A-WEEK EMERGENCY MEAL BOXES

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
COMMUNITY EDUCATION - PROVIDING INFORMATION REGARDING THE NEEDS OF  
50,000 SENIOR CITIZENS LIVING IN POVERTY IN SAN DIEGO COUNTY; PROVIDING  
VOLUNTEER AND DONOR OPPORTUNITIES TO ENGAGE THE COMMUNITY IN SOLVING  
THE SENIOR HUNGER CRISIS.

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

- 4d**
- Other program services (Describe in Schedule O.)

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

**4e** Total program service expenses **426,963.**



**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION**

	<b><u>Pages</u></b>
I. Index	I
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## INDEPENDENT AUDITOR'S REPORT

To The Board of Directors  
The Angel's Depot  
A Nonprofit Organization

We have audited the accompanying financial statements of The Angel's Depot, which comprise the financial position as of December 31, 2012 and 2011, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

The Organization's 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.

### Auditor's Responsibility

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

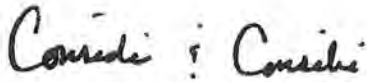
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or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

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

Earning Your Trust Since 1946

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Angel's Depot, as of December 31, 2012 and 2011, and the results of its activities and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

A handwritten signature in cursive script that reads "Considine & Considine".

CONSIDINE & CONSIDINE  
An Accountancy Corporation

May 10, 2013

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2012 AND 2011**

Page 4

	2012	2011
	<hr/>	<hr/>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash (Note 3)	\$ 137,783	\$ 176,990
Inventory	19,609	5,279
Prepaid Expenses	6,756	3,066
Grants Receivable (Note 4)	20,832	8,651
Unconditional Promises to Give - Current Portion (Note 6)	150,000	100,000
	<hr/>	<hr/>
	334,980	293,986
 <b>PROPERTY AND EQUIPMENT (Note 5)</b>	 21,741	 29,269
 <b>OTHER ASSETS</b>		
Unconditional Promises to Give (Note 6)	-	96,154
Deposits	3,649	3,649
	<hr/>	<hr/>
	3,649	99,803
 <b>TOTAL ASSETS</b>	 <hr/> <hr/>	 <hr/> <hr/>
	360,370	423,058
	<hr/>	<hr/>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	10,085	6,313
Accrued Liabilities (Note 8)	7,709	7,378
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	17,794	13,691
 <b>NET ASSETS</b>		
Unrestricted	342,576	409,367
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	 <hr/> <hr/>	 <hr/> <hr/>
	\$ 360,370	\$ 423,058

See Accompanying Notes



**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Page 5

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
<b>SUPPORT AND REVENUE</b>			
Grants	\$ 412,672	\$ -	\$ 412,672
Contributions	99,854	-	99,854
Special Events (Net Expenses of \$81,520)	57,280	-	57,280
Contributed Food	35,541	-	35,541
Other Revenues	275	-	275
Interest Income	176	-	176
	<u>605,798</u>	<u>-</u>	<u>605,798</u>
<b>NET ASSETS RELEASED FROM RESTRICTION</b>	-	-	-
<b>FUNCTIONAL ALLOCATION OF EXPENSES</b>			
Program	426,963	-	426,963
General and Management	153,405	-	153,405
Fundraising	92,221	-	92,221
	<u>672,589</u>	<u>-</u>	<u>672,589</u>
<b>CHANGE IN NET ASSETS</b>	(66,791)	-	(66,791)
<b>NET ASSETS - BEGINNING OF YEAR</b>	409,367	-	409,367
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 342,576</u>	<u>\$ -</u>	<u>\$ 342,576</u>

See Accompanying Notes

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**Page 6**

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
<b>SUPPORT AND REVENUE</b>			
Grants	\$ 225,565	\$ -	\$ 225,565
Contributions	179,815	-	179,815
Special Events (Net Expenses of \$28,035)	49,741	-	49,741
Contributed Food	27,152	-	27,152
Other Revenues	718	-	718
Interest Income	292	-	292
	<u>483,283</u>	<u>-</u>	<u>483,283</u>
<b>NET ASSETS RELEASED FROM RESTRICTION</b>	-	-	-
<b>FUNCTIONAL ALLOCATION OF EXPENSES</b>			
Program	377,143	-	377,143
General and Management	101,540	-	101,540
Fundraising	79,715	-	79,715
	<u>558,398</u>	<u>-</u>	<u>558,398</u>
<b>CHANGE IN NET ASSETS</b>	(75,115)	-	(75,115)
<b>NET ASSETS - BEGINNING OF YEAR</b>	484,482	-	484,482
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 409,367</u>	<u>\$ -</u>	<u>\$ 409,367</u>

See Accompanying Notes

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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	PROGRAM	GENERAL AND MANAGEMENT	FUNDRAISING	TOTAL
<b>EXPENSES</b>				
Advertising	\$ 8,057	\$ -	\$ 4,338	\$ 12,395
Auto	11,375	-	-	11,375
Bank Service Charges	-	1,388	-	1,388
Communications	2,709	1,328	1,275	5,312
Dues and Subscriptions	-	4,808	-	4,808
Food Purchases	150,335	-	-	150,335
Insurance	9,998	4,901	4,705	19,604
Meals and Entertainment	2,737	684	-	3,421
Office	3,740	1,247	-	4,987
Outside Services	6,174	24,698	-	30,872
Postage and Delivery	2,516	-	4,673	7,189
Printing and Copying	18,154	484	5,570	24,208
Professional Fees	500	2,000	-	2,500
Rent	41,825	13,942	-	55,767
Salaries and Related Benefits	150,020	73,539	70,598	294,157
Security	1,059	353	-	1,412
Supplies	3,318	18,800	-	22,118
Tax and License	1,190	583	560	2,333
Travel	4,028	504	504	5,035
Utilities	2,507	836	-	3,342
<b>TOTAL EXPENSES BEFORE DEPRECIATION</b>	420,242	150,095	92,221	662,558
Depreciation	6,721	3,310	-	10,031
<b>TOTAL EXPENSES</b>	<u>\$ 426,963</u>	<u>\$ 153,405</u>	<u>\$ 92,221</u>	<u>\$ 672,589</u>

See Accompanying Notes

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

Page 8

	PROGRAM	GENERAL AND MANAGEMENT	FUNDRAISING	TOTAL
<b>EXPENSES</b>				
Advertising	\$ 4,898	\$ -	\$ 2,412	\$ 7,310
Auto	11,450	-	-	11,450
Communications	3,556	1,248	1,435	6,239
Dues and Subscriptions	-	1,794	-	1,794
Food Purchases	128,294	-	-	128,294
Insurance	7,450	2,614	3,006	13,070
Meals and Entertainment	2,316	1,140	-	3,456
Office	3,704	1,300	1,495	6,499
Outside Services	3,299	13,195	-	16,494
Postage and Delivery	2,331	818	941	4,090
Printing and Copying	4,952	1,737	1,998	8,687
Professional Fees	1,140	4,560	-	5,700
Rent	27,173	9,058	-	36,231
Salaries and Related Benefits	143,768	50,445	58,012	252,225
Security	498	246	-	744
Supplies	21,076	7,395	8,504	36,975
Tax and License	426	995	1,422	2,843
Travel	320	-	-	320
Utilities	1,217	427	490	2,134
<b>TOTAL EXPENSES BEFORE DEPRECIATION</b>	<b>367,868</b>	<b>96,972</b>	<b>79,715</b>	<b>544,555</b>
Depreciation	9,275	4,568	-	13,843
<b>TOTAL EXPENSES</b>	<b>\$ 377,143</b>	<b>\$ 101,540</b>	<b>\$ 79,715</b>	<b>\$ 558,398</b>

See Accompanying Notes

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011**

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	2012	2011
	<u>          </u>	<u>          </u>
<b>CASH FLOWS PROVIDED BY OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (66,791)	\$ (75,115)
<b>ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Depreciation	10,031	13,843
Change in Operating Assets and Liabilities:		
Inventory	(14,330)	(958)
Prepaid Expenses	(3,690)	359
Grants Receivable	(12,181)	(8,651)
Unconditional Promises to Give	46,154	96,228
Deposits	-	(1,172)
Accounts Payable	3,772	5,096
Accrued Liabilities	331	(7,227)
	<u>30,087</u>	<u>97,518</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	(36,704)	22,403
<b>CASH FLOWS USED BY INVESTING ACTIVITIES</b>		
Purchase of Property and Equipment	(2,503)	(18,671)
<b>NET (DECREASE)/INCREASE IN CASH</b>	(39,207)	3,732
<b>CASH, BEGINNING OF YEAR</b>	176,990	173,258
<b>CASH, ENDING OF YEAR</b>	<u>\$ 137,783</u>	<u>\$ 176,990</u>
<b>SUPPLEMENTAL DISCLOSURES:</b>		
Interest Paid	\$ -	\$ -
Income Taxes Paid	\$ -	\$ -

See Accompanying Notes



**THE ANGEL'S DEPOT**  
**A NONPROFIT ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012 AND 2011**

**Page 10**

**NOTE 1 ORGANIZATION**

The Angel's Depot (the "Organization") is a California nonprofit organization, with no religious affiliation, formed in April 2005, and dedicated to serving a population of 50,000 senior citizens living in poverty in San Diego County.

The Organization's Mission Statement is: "The Angel's Depot was founded to provide food for the elderly poor living in San Diego County and to help improve the quality of their lives; to promote community awareness and support for impoverished seniors and to act as a conduit to other available resources." The Angel's Depot program has 3 key service areas: 1). Providing "Senior Food-for-a-Week" Emergency Meal Boxes, containing breakfast, lunch, dinner and snacks for a week, free of charge, to seniors living in poverty in San Diego County. This program was designed to eradicate senior malnutrition and food insecurity and to provide a food safety net between Social Security checks; the average income of seniors served is \$791 per month. 2). Providing advocacy for seniors who have complex critical needs, including services of a Senior Case Manager, who also writes a health and wellness newsletter for insertion into the monthly emergency meal boxes, with other valuable senior resource information. 3). Providing community education as to the plight of the local elderly poor and engaging the community in solving their senior hunger crisis by providing volunteer opportunities such as food drives, meal box packings and community ambassadorship; providing donor opportunities such as foundation and corporate grant funding, the annual S.O.S. (Saving Our Seniors) \$25 Meal Box Sponsorship Campaign, corporate sponsorship and special event fundraisers, such as the annual gala evening each November.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** - The accompanying financial statements are prepared using the accrual method of accounting in conformity with generally accepted accounting principles.

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

**Basis of Presentation** - The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**Page 11**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Unrestricted Net Assets - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Unrestricted net assets also include amounts designated for certain purposes by the Board of Directors.

Temporarily Restricted Net Assets - Temporarily restricted net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. At December 31, 2012 and 2011, there were no temporarily restricted net assets.

Permanently Restricted Net Assets - Permanently restricted amounts are those which are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization. At December 31, 2012 and 2011, there were no permanently restricted net assets.

Cash - The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents.

Inventory - Inventory consists of non-perishable food and is valued at the lower of cost, market, or donated value determined using the first-in-first-out method.

Property and Equipment - Property and equipment are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives of five to seven years. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts, and any gain or loss is included in income.

Fair Value Measurement - The Organization follows accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Revenue Recognition - Revenue is recognized when earned, which may be when cash is received, unconditional promises made, in-kind donations received or services rendered.



**THE ANGEL'S DEPOT**  
**A NONPROFIT ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012 AND 2011**

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Donated Goods and Services - Contributions of donated noncash assets are recorded at their fair values in the period received. The fair market value of donated food is determined using observable prices of identical or similar products sold by major retailers. The value of the donated food received was \$35,541 and \$27,152 for the years ended December 31, 2012 and 2011, respectively. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and that would have been purchased if they were not donated, are recorded at their fair values in the period received. During the years ending December 31, 2012 and 2011, the Organization had many individuals volunteer substantial time and effort in order to perform a variety of tasks including assembling and distributing of food boxes for senior citizens. However, these services do not meet the criteria for recognition as contributed services.

Functional Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Advertising Costs - The Organization expenses advertising costs as they are incurred. Advertising expense was \$12,395 and \$7,310 for the years ended December 31, 2012 and 2011, respectively.

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

The Organization follows standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt organization tax returns are more likely than not to be sustained upon examination. As of December 31, 2012 and 2011, the Organization has not accrued interest or penalties related to uncertain tax positions. The Organization files tax returns in the U.S. Federal jurisdiction and the State of California. The Organization is no longer subject to U.S. and California examination by tax authorities for years before 2009 and 2008, respectively.

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

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**NOTE 3 CASH**

The Organization did not have cash in excess of the federally insured limits of \$250,000 as of December 31, 2012 and 2011. The Company maintains its bank accounts at one commercial bank located in California.

**NOTE 4 GRANTS RECEIVABLE**

The Organization has received Community Development Block Grants (CDBG) from five different cities: San Diego, Oceanside, Carlsbad, Vista and El Cajon. Under the grant agreements the cities will reimburse the Organization for allowable costs incurred in generating their emergency meal boxes and distributing them inside their city limits. Receivables at year end represent amounts that have been incurred and billed for allowable costs. Payments on these invoices are typically collected within sixty days. Grant receivables totaled \$20,832 and \$8,651 as of December 31, 2012 and 2011 respectively.

**NOTE 5 PROPERTY AND EQUIPMENT**

Major categories of property and equipment are summarized as follows:

	2012	2011
Vehicles	\$ 48,061	\$ 48,061
Warehouse Equipment	25,775	24,574
Computer Equipment	24,635	23,333
Office Equipment	11,343	11,343
Furniture and Fixtures	3,791	3,791
	<u>113,605</u>	<u>111,102</u>
Accumulated Depreciation	(91,864)	(81,833)
	<u>\$ 21,741</u>	<u>\$ 29,269</u>

Depreciation expense was \$10,031 and \$13,843 for the years ended December 31, 2012 and 2011, respectively.

**THE ANGEL'S DEPOT**  
**A NONPROFIT ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012 AND 2011**

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**NOTE 6 UNCONDITIONAL PROMISES TO GIVE**

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Unconditional promises to give consist of the following at December 31:

	2012	2011
Unrestricted	\$ 150,000	\$ 200,000
Less: Discount to Present Value	-	(3,846)
	<u>\$ 150,000</u>	<u>\$ 196,154</u>

Unconditional promises to give due in one to three years are discounted at 4%.

**NOTE 7 FAIR VALUE MEASUREMENT**

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

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

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

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



**THE ANGEL'S DEPOT**  
**A NONPROFIT ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2012 AND 2011**

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**NOTE 7 FAIR VALUE MEASUREMENT (Continued)**

Assets Recorded at Fair Value on a Nonrecurring Basis - The Organization may be required, from time to time, to measure certain assets at fair value on a nonrecurring basis in accordance with GAAP. The adjustments to fair value usually result from the application of lower-of-cost-market accounting or write-downs of individual assets. For assets measured at fair value on a nonrecurring basis in 2012 and 2011 that were still held in the balance sheet at each respective year end, the following table provides the fair value hierarchy and the carrying value of the related individual assets or portfolios at year end.

	2012 Level 1	2012 Level 2	2012 Level 3	2012 Total
Assets				
Unconditional Promises				
to Give	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

	2011 Level 1	2011 Level 2	2011 Level 3	2011 Total
Assets				
Unconditional Promises				
to Give	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 196,154</u>	<u>\$ 196,154</u>

The unconditional promises to give are valued using a discounted cash flow model and are classified as Level 3.

The following summarizes fair value measurements using significant Level 3 inputs, and changes therein, for the year ended December 31, 2012:

	Unconditional Promises to Give
Balance at January 1, 2012	<u>\$ 196,154</u>
New Pledges Received	50,000
Collections	(100,000)
Change in Present Value on Pledges	<u>3,846</u>
Balance at December 31, 2012	<u>\$ 150,000</u>

**THE ANGEL'S DEPOT  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

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**NOTE 7 FAIR VALUE MEASUREMENT (Continued)**

The following summarizes fair value measurements using significant Level 3 inputs, and changes therein, for the year ended December 31, 2011:

	Unconditional Promises to Give
Balance at January 1, 2011	\$ 292,382
New Pledges Received	-
Collections	(100,000)
Change in Present Value on Pledges	3,772
Balance at December 31, 2011	<u>\$ 196,154</u>

**NOTE 8 ACCRUED LIABILITIES**

Accrued liabilities consist of the following:

	2012	2011
Payroll	\$ 4,696	\$ 5,276
Vacation	3,013	2,102
	<u>\$ 7,709</u>	<u>\$ 7,378</u>

**NOTE 9 COMMITMENTS**

The Organization currently has an agreement to lease office space. The lease is non-cancelable and expires in August 2013. Minimum future payments under the non-cancelable lease for the year ended December 31, 2013 is \$34,485. The Organization also leases a storage space on a month-to-month basis for \$329 per month.

The total rent expense including CAM charges for the years ended December 31, 2012 and 2011 was \$55,767 and \$36,231, respectively.

**NOTE 10 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through May 10, 2013, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

DARRELL E. ISSA  
49TH DISTRICT, CALIFORNIA

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COMMITTEE ON THE JUDICIARY

INTELLECTUAL PROPERTY  
SUBCOMMITTEE

REGULATORY REFORM, COMMERCIAL  
AND ANTITRUST LAW  
SUBCOMMITTEE

February 5, 2014

Ms. Susan Hall  
Founder & Executive Director  
Angel's Depot  
1497 Poinsettia Avenue, Suite 158  
Vista, CA 92081

Dear Susan,

I would like to extend to you my personal congratulations on being selected to receive a significant grant from Walmart. I applaud your devotion to advancing senior causes for over 50,000 members of our community since 2005.

As a well deserving recipient, this vital funding will further provide the non-profit you founded with the ability to serve even more seniors in San Diego County with quality, nutritious meals. Furthermore, your selection will prove invaluable to helping seniors achieve better food security while raising awareness and support for some of our most vulnerable citizens. As a strong and vibrant advocate for our elderly community, your outstanding leadership to help our seniors improve the quality of their lives is truly commendable.

Once again, congratulations on receiving this prestigious grant and thank you for your commitment to our seniors. Your leadership inspires so many volunteers and donors who wholeheartedly offer their time, effort, and financial assistance to further the cause. I wish you tremendous success in your future endeavors.

Sincerely,

Darrell E. Issa  
Member of Congress

**SMCF Resolution No 2014-124**

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

**-- SPRING QUARTER 2014 --**

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

**WHEREAS**, a total of five (5) proposals were received by the Foundation prior to the April 2, 2014, submittal deadline established for the 2014 Spring quarter; and

**WHEREAS**, the Board of Directors did, at its quarterly meeting on May 28, 2014, consider such proposals and oral arguments pertaining to such proposals in a public meeting duly advertised and held in the manner required by law.

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

REQUESTING ORGANIZATION

The Elizabeth Hospice Foundation  
Palomar College Foundation

GRANT AWARD

\$3,000  
\$3,000

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

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

**PASSED AND ADOPTED** by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 28<sup>th</sup> day of May, 2014, by the following roll call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

ABSENT: BOARD MEMBERS:

**APPROVED:**

\_\_\_\_\_  
Colleen Lukoff, President

**ATTEST:**

\_\_\_\_\_  
Donna J. French, Secretary

I certify that the foregoing Resolution was duly adopted by the San Marcos Community Foundation Board of Directors on May 28, 2014.

Dated:

\_\_\_\_\_  
Wendy Kaserman, Recording Secretary

**City of San Marcos**  
**Arts and Cultural Grant Application 2014**

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Grant request: \$2,500

Total Program Budget: \$10,000

Name of Organization: Boys & Girls Club of San Marcos

Contact Person Kim Webb Title Director of Development & Marketing

Organization Address 1 Positive Place

Phone: 760-471-2490 Fax: 760-471-0673

Email: kim@boysgirlsclubsm.org Web address: www.boysgirlsclubsm.org

Number Paid staff 68 Number volunteer staff 174

Are you... Non-profit: yes-95-3330218 For profit: \_\_\_\_\_

Geographic Area Served: San Marcos, CA

Describe your organization in the space below):

The Boys & Girls Club of San Marcos is committed to serving the needs of at-risk boys and girls 6 to 18 years of age during the critical hours when they are out of school and away from parental supervision. The Club gives children what they need most: a safe environment where they can have fun and be themselves; adult role models who respect and listen to them; and interesting and constructive educational and recreational activities that channel youthful energy into challenging and productive pursuits.

Today, over 2,800 young people are taking advantage of the programs, activities and services provided by the Boys & Girls Club of San Marcos. Our vision is to provide a world-class Club Experience that assures success is within reach of every young person who comes through our doors, with all members on track to graduate from high school with a plan for the future, demonstrating good character and citizenship, and living a healthy lifestyle.



Describe the project seeking grant funding: *(Please use font size 10 point or larger)*

*[Discuss its goals, your plan to carry out the project, project timeline and readiness, proposed venue and target audience, whether this is a paid or free event. Please include how this event will promote San Marcos.]*

The Boys & Girls Club of San Marcos will implement a Youth Fine Arts Program & Exhibit for youth members ages 6-18. Youth members will be exposed to a broad range of arts education activities and be continually encouraged to develop new skills and talents, express themselves, and to expand individual creativity.

Participation in the Youth Fine Arts Program & Exhibit will not be limited to the obviously talented. All youth members will be encouraged to participate as an integral part of the Club's overall youth development mission. At its core, the program will reflect the developmental need for all young people to express themselves creatively in their search for identity.

The Boys & Girls Club of San Marcos has over 2,800 youth in membership and serves over 800 youth per day during the school year at seven sites in San Marcos. Youth members will receive daily/weekly opportunities after school between August 2014 and October 2014 to participate in arts education activities, including:

- Crafts (clay, ceramics, collage, etc.)
- Visual arts (drawing, sculpting, painting, etc.)
- Photography
- Guest speakers (i.e., professional artists/instructors)
- Field trips to museums, art galleries, etc.

The goals of the Youth Fine Arts Program & Exhibit are to:

- Explore the aesthetic and technical qualities of various arts and crafts and develop critical thinking skills
- Learn the processes and essential elements of the discipline needed to produce work in each medium.
- Produce completed projects based on this newly acquired knowledge.
- Gain a broad understanding of cultures and civilizations past and present through Art History and Art Appreciation.
- Develop skills and expand individual creativity.
- Show/share completed art work with the community at an art exhibit

**The Youth Fine Arts Exhibit:**

The culmination of the Youth Fine Arts Program & Exhibit over the three month period will convene with a high profile Youth Fine Arts Exhibit. The Youth Fine Arts Exhibit will be held at the Boys & Girls Club of San Marcos Jennifer Loscher Branch. There will be a private exhibit held on October 17<sup>th</sup> at the Club's 35<sup>th</sup> Anniversary Celebration. There will also be a public exhibit on October 18<sup>th</sup> open to the community and Club members' families. This exhibit will be free to the community. A panel of artists and educators from the community will be invited to select outstanding works from the local Youth Fine Arts Exhibit to be entered in the Boys & Girls Clubs of America's Regional and National Fine Arts Exhibit competition. Selected pieces of art will be displayed at Boys & Girls Clubs of America's national headquarters and at special events around the country for the ensuing year.

**Community Support:**

*[Please describe actions that indicate active community support for this event. Provide details of in-kind or cash contributions. Describe additional funding sources for the event if applicable. Describe any steps already taken to get additional funds or in-kind support for this event.]*

The Boys & Girls Club of San Marcos has been in the community of San Marcos since 1979. Programs and events, such as the Youth Fine Arts Program & Exhibit, are well supported by local residents and the business community. The Club has a \$1.5 million dollar operating budget and half of those funds come from the local community, like the San Marcos Community Foundation. The Club's Board of Directors is actively seeking funds to support the many programs facilitated by the Club, including the Youth Fine Arts Program & Exhibit.

The Twin Oaks Gallery in San Marcos has committed to supporting the Club's Youth Fine Art Program & Exhibit and will provide materials and labor to mount the art pieces. The San Marcos Arts Council and CSUSM will provide art instructors to the program. In addition, there is a pending \$2,000 grant application with Target to assist in funding the program.

## Project Budget

### Project Income:

#### Donated Income:

Individual contributions	<u>\$1,750</u>
Business/Corporate Contributions	<u>\$1,750</u>
Other Government grants	<u>                    </u>
Foundation Grants	<u>                    </u>
Other grants	<u>\$2,000</u>

#### Earned Income:

Admission/Ticket Sales	<u>                    </u>
Other	<u>                    </u>

In-kind contributions	<u>\$2,000</u>
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San Marcos Art and Cultural Grant request	<u>\$2,500</u>
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TOTAL INCOME:	<u>\$10,000</u>
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### Project Expenses:

Administrative Personnel	<u>\$2,000</u>
Artistic Personnel	<u>\$2,000</u>
Program/Production/Exhibition Cost	<u>                    </u>
Facility Rental	<u>                    </u>
Artist Fees	<u>                    </u>
Promotion/Marketing Costs	<u>\$2,000</u>
Office Supplies and Materials	<u>\$4,000</u>
Other	<u>                    </u>

Total Project expenses:	<u>\$10,000</u>
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Higher consideration will be given to those applicants having matching funds.

*Boys Girls Club of San Marcos*  
**Board of Directors**  
*Public Roster*  
 2013-2014

<b>Board Member</b>	<b>City of Residence</b>	<b>Company</b>	<b>Company's City of Residence</b>
Russ Jabara	San Marcos	Colliers International	Carlsbad
Gary Levitt	San Diego	Sea Breeze Properties	San Diego
Gary Massa	San Marcos	Pacific Sotheby's Int'l Realty	Del Mar
Jeff Ritchie	San Marcos	EDCO Waste & Recycling	San Marcos
Noemi Rivera	San Marcos	Hunter Industries	San Marcos
Jason Simmons	San Marcos	Consultants Collaborative	San Marcos
Debbie Thompson	Ramona	California Bank & Trust	Vista
Steve Wagner	Poway	Stone Brewing	Escondido
Tim Williams	Escondido	Markstein	San Marcos

**Certification Page**

Is your organization incorporated as a non-profit organization? Yes

If "YES"

Date of incorporation as a non-profit: 1979

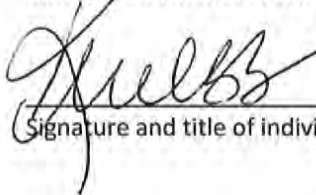
Federal Tax ID#: 95-3330218

If "NO"

Name of sponsoring organization: \_\_\_\_\_

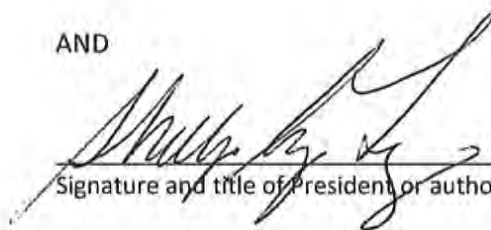
Its Federal Tax ID#: \_\_\_\_\_

We certify that the information contained in this application, and its attachments, is true and correct to the best of our knowledge. We also hereby certify that our organization is in compliance with all State, Federal and Local laws regarding licensing and employment practices.

 Director of Development  
Signature and title of individual preparing the application form

Kim Webb  
Print Name

AND

  
Signature and title of President or authorized officer

Stacey Anguiano Figueroa  
Print Name

Return Application to:

City of San Marcos  
c/o San Marcos Art & Cultural Grant Program  
1 Civic Center Drive  
San Marcos, CA 92069

**Due Date: WEDNESDAY, APRIL 16, 2014 BY 5:30 P.M.**



OGDEN UT 84201-0038

In reply refer to: 0441746480  
Apr. 07, 2011 LTR 4168C 0  
95-3330218 000000 00

00031837  
BODC: TE

BOYS & GIRLS CLUB OF SAN MARCOS  
1 POSITIVE PL  
SAN MARCOS CA 92069-2875



003185

Employer Identification Number: 95-3330218  
Person to Contact: Ms. Casteel  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 29, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 1982.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.



**San Marcos Art & Cultural  
Grant Program  
2014**

**Cover Letter:**

The San Marcos Arts Council is Requesting a \$2500 grant from San Marcos Community Foundation. SMAC has been established for more than a year and has a solid history of producing arts and cultural programming. SMAC is requesting foundation support and the council meets the 51% requirement that the Board of Directors shall be made up of San Marcos residents, San Marcos business owners, employees of San Marcos businesses or a combination thereof.

The San Marcos City Council designated the San Marcos Community Foundation to implement the art and cultural grant program and SMAC is the perfect match. May we also interject that we have a plan for future sustainability, so that we may provide art programs through San Marcos and surrounding communities for many years to come.

**Thank you for this opportunity to be considered.**

**Sincerely,**

**Craig Garcia**

**Chairman of the Board**

**The San Marcos Arts Council**

**SanMarcosArts@Gmail.com**

**April 10, 2014**

## City of San Marcos Arts and Cultural Grant Application 2014

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Grant request: \$ 2500.00

Total Program Budget: \$ 2500.00

Name of Organization: The San Marcos Arts Council

Contact Person Craig Garcia Title Chairman of the Board

Organization Address 333 S. Twin Oaks Valley Rd., San Marcos, California 92078

Phone: 949-289-5054 Fax 949-226-7086

Email: supportwithcraig@gmail.com & sanmarcosarts@gmail.com

Web address: www.SanMarcosArtsCouncil.com

Number Paid staff 0 Number volunteer staff 9 Board Members & 5 Volunteers

Are you... Non-profit: YES For profit: \_\_\_\_\_

Geographic Area Served: San Marcos and surrounding communities

Describe your organization in the space below:

### San Marcos Arts Council Overview

SMAC of San Marcos, California is organized to promote and advance artistic activity in our community, primarily through education, exposing the public to the fine and performing arts, and serving the community. SMAC fosters and promotes an arts environment that enriches the community and envisions a culturally exciting and artistically vibrant community where all forms of the arts flourish.

**Our Guiding Principles...** As a regional leader in arts education and advocacy, we believe that:

- The arts are critical to the development of the whole person and the whole community
- The arts build a sense of community and reflect the identity of that community. San Marcos is a community that should be known and recognized for its exciting and dynamic arts culture.
- A thriving arts community contributes positively to the economic vitality of the region
- San Marcos embraces and encourages cultural diversity and strives to reflect diversity through the arts and arts-related activities.

## Project Budget

### Project Income:

#### Donated Income:

Individual contributions	Workshop Volunteers
Business/Corporate Contributions	\$2500 Sponsorships of Chickens
Other Government grants	None
Foundation Grants	None
Other grants	None

#### Earned Income:

Admission/Ticket Sales	None
Other	None

In-kind contributions	None
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San Marcos Art and Cultural Grant request	\$2500
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TOTAL INCOME:	\$5000.00
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### Project Expenses:

Administrative Personnel	Board of Directors
Artistic Personnel	Board of Directors
Program/Production/Exhibition Cost	\$2500
Facility Rental	Donated
Artist Fees	\$1500 Instructors
Promotion/Marketing Costs	\$500
Office Supplies and Materials	\$500
Other	

Total Project expenses:	\$5000
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Higher consideration will be given to those applicants having matching funds.

### **The San Marcos Arts Council Program Overview:**

SMAC would like to host a variety of art projects and events with the members of the San Marcos Community. In calendar year July 2013-Present, SMAC was awarded a \$2500 grant to host a series of workshops that were quite successful. For Example, SMAC partnered with the San Marcos Library, who hosted our Writers Workshop, a series of four, two hour long classes with critique and public reading of their final works. SMAC partnered with The City of San Marcos to judge the Children's Art Contest, sponsor the winning prizes to Paloma Elementary and Discovery Elementary, as well as hosting another children's Art Self Portrait workshop during the Arts Alive Event. SMAC partnered with Restaurant Row to put on a monthly (March – October) Children's Art & Craft workshop, where children made everything from Cinco de Mayo Bean Shakers to The 4<sup>th</sup> of July Spinny Pin Wheels to Self portraits and much more.... SMAC also partnered with Art Miles to host several mural projects throughout the year including Restaurant Row Monthly Events (March – October), The San Marcos Chamber Spring Festival and Discovery Elementary School Mural Project; which has one of their murals headed to Paris France to be exhibited this May 2014. SMAC hosted painting workshops for children and a workshop for adults of all ages called Professional Practices, a workshop of all ages, who want to be professional artists. This workshop taught individuals how to "sell their work" and approach a gallery. This workshop empowered artist to follow their dreams and become professional artists.

There are still a few workshops yet to take place this spring including our Poetry Writing Class scheduled with Stacy Dyson, which will include three class lessons and one final "Spoken Word" performance.

### **The San Marcos Arts Council Funding:**

Moving forward, The San Marcos Arts Council would like the opportunity to continue to promote The Arts within San Marcos and surrounding communities through various degrees of programming. We are requesting funding to cover art materials to host creative events at the Sunday Artwalks at Old California Restaurant Row, funding to collaborate with ArtMiles and continue mural painting sessions, funding to collaborate with local businesses and programs to host live music sessions, funding to offer drum circle sessions (as we hosted at the recent April 7, 2013 Sunday Artwalk), funding to partake in collaborations with the new Charity Wings Art Center and funding for general art projects and collaborations presented by community members.

In 2013, The San Marcos Arts Council, lead by board member Raziah Roushan, created a 5-year Strategic Plan including fiscal planning and put it into motion. This included a complete marketing plan with a new social media, a new website and a new Newsletter system donated by Eric Lilly & Craig Garcia of Reliable Contact to help build awareness of our organization and what we are doing in the community.

SMAC has partnered with The San Marcos Chamber of Commerce to put on a "Chickens on Parade" event that should enable SMAC to be a fully functional, self sustaining Non-Profit Organization by July 2015-2016 Calendar Year.



**Chickens on Parade:**

"Chickens on Parade" is Fun & Exciting "Scavenger Hunt" Event that pairs artists with local businesses, and businesses with consumers. SMAC will purchase 24 unfinished plaster chickens approx 18" in height. Then, 24 businesses will Sponsor a chicken for \$250.00 (6 are already sold), SMAC will pair an artist to a chicken and a business, Once the Chickens are painted & completed, The Chickens will be on display at the 24 businesses July 1 – Sept 30 2014. The residents of San Marcos can participate in the scavenger hunt by picking up a map at any of the 24 participating businesses, visiting all 24 businesses and returning a completed scavenger hunt map will enter them into the raffle where we will be giving away prizes to participants at our October Gala to be held in conjunction with the October San Marcos Chamber of Commerce Event to be held at The San Marcos Historic Society, where the chickens will be auctioned off and the proceeds will benefit The San Marcos Arts Council. We are expected to raise over \$5,000 and have a goal of \$10,000, which should sustain us for the calendar year of July 2015 – 2016.

With that said, we have several Community Art Projects going on each month. We have only highlighted a few above and would greatly appreciate of one more grant to help keep our Arts Council going calendar year July 2014 to Jun 2015. SMAC is requesting a \$2500 Art & Cultural Grant for calendar year July 2014 to Jun 2015. SMAC is also requesting any help possible with our "Chickens on Parade" event.

**San Marcos Arts Council Branding**

The council is interested in developing promotional materials to advertise various art projects and events hosted by the council but also materials to promote the mission and purpose for of the council. In Calendar year 2013-2014, we created a bookmark and purchased 5000 of them with our mission and contact information on it. We have given them out all throughout San Marcos including 1000 to Discovery Elementary Students, 200 to Paloma Elementary parents, 400 at the Arts Alive and another 500 at the Spring Festival, not to mention stacks at the Library and other local businesses and community boards. We'd like to design new brochures & business cards and purchase printed San Marcos Arts Council t-shirts to help brand the council and inform the community who we are and why we are here.

This proposal is not intended to request funds for just one particular event but rather to help fund an array of art projects that we come in contact daily as well as efforts to help brand the council so community members will be aware of what SMAC is about.

The council consists of a group of very energetic, active members who have a passion for the arts but also love giving back to their community.

**Goals, Details & Logistics**

Venues for these particular projects and events will take place throughout San Marcos to draw community members to local businesses. Timeframe will be throughout the year 2014-2015 and target audiences will consist of youth to senior citizens. We want to share the importance of art and how it enriches everyone's lives. Events are expected to be free unless more funding is needed for supplies or event setup costs, but our goal is to bring the arts for free. We have had several parents come up to us and ask us about Summer Art Camps & Programs. We are very interested in partnering with the City of San Marcos and local artists to bring this type of programs to the residents of San Marcos.

By providing more arts in San Marcos, surrounding community members will also want to partake and will visit San Marcos more frequently. Our goal is to get the arts booming in San Marcos.

We hope you'll consider this request for funding and enable us to continue to bring arts to the citizens of San Marcos!

**Board of Directors:**

*Craig Garcia	Chairman of the Board	<a href="mailto:supportwithcraig@gmail.com">supportwithcraig@gmail.com</a>
*Marilyn Huerta	President/Secretary	<a href="mailto:mhuerta@csusm.edu">mhuerta@csusm.edu</a>
*John Walker	Vice President/Treasurer	<a href="mailto:jdwalker@argoduo.com">jdwalker@argoduo.com</a>
*Joanne Tawfilis	Board Member	<a href="mailto:jtawfilis@aol.com">jtawfilis@aol.com</a>
*Greg Snaer	Board Member	<a href="mailto:gregs@teriinc.org">gregs@teriinc.org</a>
Raziah Roushan	Board Member	<a href="mailto:raziah.roushan@hotmail.com">raziah.roushan@hotmail.com</a>
Spramani Elaun	Board Member	<a href="mailto:treepassion@gmail.com">treepassion@gmail.com</a>
*Tonya Lenz	Board Member	<a href="mailto:tonyalenz@twinoaksgallery.com">tonyalenz@twinoaksgallery.com</a>
*Jody Hall	Board Member	<a href="mailto:newz4us3@cox.net">newz4us3@cox.net</a>

\* Meets the Requirement as a San Marcos Resident or Employed by a San Marcos Business

**Certification Page**

Is your organization incorporated as a non-profit organization? YES

If "YES"

Date of incorporation as a non-profit: 1/7/2009  
Federal Tax ID#: 26-4219400

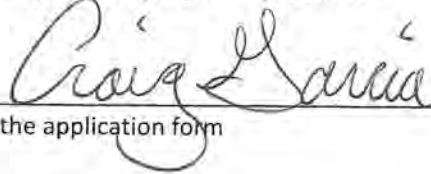
If "NO"

Name of sponsoring organization: \_\_\_\_\_  
Its Federal Tax ID#: \_\_\_\_\_

We certify that the information contained in this application, and its attachments, is true and correct to the best of our knowledge. We also hereby certify that our organization is in compliance with all State, Federal and Local laws regarding licensing and employment practices.

Craig Garcia Chairman of the board

Signature and title of individual preparing the application form



Craig Garcia

Print Name

AND

Craig Garcia

Signature and title of President or authorized officer



Craig Garcia

Print Name

Return Application to:

City of San Marcos  
c/o San Marcos Art & Cultural Grant Program  
1 Civic Center Drive  
San Marcos, CA 92069

**Due Date: WEDNESDAY, APRIL 16, 2014 BY 5:30 P.M.**

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 11 2009**

THE SAN MARCOS ARTS COUNCIL INC  
C/O JANICE ROPP JACKSON  
310 S TWIN OAKS VALLEY RD #107-127  
SAN MARCOS, CA 92078-4387

Employer Identification Number:  
26-4219400  
DLN:  
17053076005019  
Contact Person:  
MARC KENNEDY ID# 52413  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
January 07, 2009  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)



THE SAN MARCOS ARTS COUNCIL INC

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC



# San Marcos Community Foundation

Arts and Cultural Grant Application

April 16, 2014

Request for funding by

## San Marcos Historical Society

1952 Sycamore Drive

San Marcos, California 92069

760-744-9025

[sanmarcoshistory@att.net](mailto:sanmarcoshistory@att.net)

[www.smhistory.net](http://www.smhistory.net)



**City of San Marcos**  
**Arts and Cultural Grant Application 2013**

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Grant request: \$1500.00

Total Program Budget: \$ 2200.00 See Project Budget

Name of Organization: San Marcos Historical Society

Contact Person: Tanis Brown Title: President, San Marcos Historical Society

Organization Address: 1952 Sycamore Drive, San Marcos, CA 92069

Phone: 760-744-9025 (Heritage Park #) or 760-761-0438 Fax: 760-761-0438

Email: [sanmarcoshistory@att.net](mailto:sanmarcoshistory@att.net) Web address: [www.smhistory.org](http://www.smhistory.org)

Number Paid staff: 100% Volunteer organization Number volunteer staff: 15 regular, part-time volunteers

Are you... Non-profit: Yes For profit: \_\_\_\_\_

Geographic Area Served: City of San Marcos and North San Diego County area, and welcome all visitors to Walnut Grove Park and Heritage Park.

Describe your organization in the space below:

The San Marcos Historical Society is dedicated to the preservation, promotion, and presentation of San Marcos History through exhibits, displays of artifacts, historical information and photographs, and programs and presentations. The organization also maintains Heritage Park located inside Walnut Grove Park. There are four buildings on site including a Welcome Center, the historic Mary Y. Connors Hall, and two historical homes constructed in 1888 and 1890. The Welcome Center is the research area that contains a research library consisting of historic photos, books, maps, family biographies, newspaper files, city memorabilia, and storage for artifacts not on display. The Welcome Center also serves as the main office for the Historical Society and a meeting facility. The Connors Hall is the main museum where visitors learn about the history of San Marcos from the earliest inhabitants of the area to current times. There are both permanent displays and changing exhibits in this facility. The two historic homes have been restored and are available for tours. On the outer grounds of Heritage Park, visitors can spend time in the native Victorian Garden and gazebo, and several water features and farming equipment from our local history.

Heritage Park is open to the public three afternoons per week, or by appointment. Volunteers spend time in classrooms presenting a Traveling Trunk Show or are available to speak on the history of San Marcos to clubs and organizations. Friday mornings are reserved for Hands on History, an experiential educational program for elementary school students. Special events are hosted throughout the year and the facility is available for wedding or family photography settings. Most recently Heritage Park has been utilized by private parties for small private events.

Describe the project seeking grant funding: *(Please use font size 10 point or larger)*

*[Discuss its goals, your plan to carry out the project, project timeline and readiness, proposed venue and target audience, whether this is a paid or free event. Please include how this event will promote San Marcos.]*

**Grant Request:** The San Marcos Historical Society is seeking \$1500.00 to support two theater productions at Heritage Park in 2014. Grant funding will be used for the cost of props, stage sets, and costumes for *The Lady Vanishes*, as well as publicity, promotion and programs for both productions.

**Project Description:** San Marcos Historical Society will sponsor/host Art Animates Life, Inc., a North County Theater Group who will produce two plays, *The Lady Vanishes*, an Alfred Hitchcock mystery that takes place on a train in post WWI Europe, in September 2014; and *Mr. Scrooge and Mr. Dickens*, an adaption of A Christmas Carol by Charles Dickens, in December 2014. There will be 6 performances of each play.

**Goal:** The primary goal is to promote local community theater in an historical building designed for stage productions. The Mary Young Connors Hall provides a unique and intimate theater experience for the audience. The theater company encourages San Marcos residents to be involved in the productions and the San Marcos Historical Society will host open house at Heritage Park before the performances. The secondary goal is to provide awareness and support of Heritage Park by open house tours and raising funds to maintain the historic Cox and Bidwell houses.

**Plan to carry out project:**

The San Marcos Historical Society and Art Animates Life, Inc. will develop a Memorandum of Understanding defining the roles and responsibilities of each organization throughout the planning, publicity, rehearsals, and production phases of the two productions. The San Marcos Historical Society will be responsible for providing maintenance of the facility during rehearsals and production including providing seating for 85 viewers; special event insurance coverage; management of ticket sales and concessions. Art Animates Life, Inc. is responsible for providing all items related to the production of the plays including recruitment and training of actors; costumes; stage props and sets; rehearsal schedules; lighting and sound system.

**Project timeline:**

***The Lady Vanishes:***

Recruitment/casting – until July 19.

Initial plans & construction of stage sets/props – June through August 16

Launch publicity – July 1

Costumes – July 19 through September

Weekly rehearsals begin – July 19 through September 1 (Saturdays @ MYC)

Ticket Sales begin – August 1

Stage sets and props installed – August 16

Daily rehearsals – September 5 – 11 (evenings @ MYC)

Productions – 7:00 pm, September 12,13,19,20. 2:00 pm, September 14, 21.

***Mr. Scrooge & Mr. Dickens:***

Recruitment/casting – until October 17.



Repair & maintenance of stage sets/props – through November 14  
Launch publicity – October 15  
Costumes – Oct 17 – December 1  
Weekly rehearsals begin – October 15 through December 6 (Saturdays @ MYC)  
Ticket Sales begin – November 1  
Stage sets and props installed – November 15  
Daily rehearsals – December 5 – 11 (evenings @ MYC)  
Productions – 7:00 pm, December 12,13,19,20. 2:00 pm, September 14, 21.

**Venue/Target Audience:** *The Lady Vanishes* is a comedic mystery based on the 1938 film by Alfred Hitchcock. *Mr. Scrooge and Mr. Dickens* is an adaptation of Charles Dickens' A Christmas Carol. The target audience would be adults and families with children 8 years and older, college students, community organizations, and those who enjoy history and community theater. The San Marcos Historical Society plans to contact schools and local organizations who may be interested in group performances such as civic groups, senior living facilities, and mobile home parks.

**Paid Event:** There will be a fee for these performances (\$10.00 adults, and \$5.00 children 12 and under), however there will be opportunities for reduced rates for San Marcos residents, seniors, and groups of 10 or more. All proceeds from the performances and concessions go directly to support the ongoing maintenance of Heritage Park, and in particular, the historic Cox and Bidwell homes. Both homes are open to attendees prior to matinee performances and evening ticket holders may redeem their ticket for a free voucher to visit Heritage Park during public hours for up to one year.

**Promotion of San Marcos:** The events proposed will promote San Marcos in several ways. The productions will be conducted in a San Marcos public park in a facility owned by the City of San Marcos, and operated by the San Marcos Historical Society. The Mary Y. Connors Hall contains hundreds of artifacts and photographs of historic San Marcos. Theater attendees are welcome to browse the display cases and view photos on the walls before the performances begin. As mentioned above, attendees also have an opportunity to take a tour of Heritage Park with their purchased ticket. A member of the Historical Society gives a brief history of Heritage Park before each performance including the relationship to the City. During intermission, attendees are invited to the Welcome Center, where an historical collection of photos are on display. The photo display is the result of an earlier San Marcos Arts & Culture Grant (2010-2011). All publicity and promotional materials will make reference to the support for the productions by the City of San Marcos. Finally, any additional proceeds from ticket sales and concessions are reinvested in the ongoing maintenance of Heritage Park which in turn enhances Walnut Grove Park.



**Community Support:**

*[Please describe actions that indicate active community support for this event. Provide details of in-kind or cash contributions. Describe additional funding sources for the event if applicable. Describe any steps already taken to get additional funds or in-kind support for this event.]*

**Community Support:** In December 2013, the San Marcos Historical Society and Art Animates Life, Inc. collaborated on the first San Marcos production of *Mr. Scrooge and Mr. Dickens*. The result was 6 sold-out performances, indicating a large interest in local theater. Based on this result, our organizations feel that the San Marcos community would attend other theater productions held in Heritage Park.

- Art Animates Life, Inc. recruited several San Marcos residents as cast members, providing an opportunity for them to try something new.
- Community members from the San Marcos Arts Council, Chamber of Commerce, Kiwanis, and CSUSM attended one or more of the productions.
- The San Marcos County Library provided display space to advertise the production and sponsored tickets for a family to attend the production.
- When the Historical Society needed more chairs, the Chamber provided them.
- Members of the San Marcos Historical Society donated many hours over three months to assist with coverage at Heritage Park during rehearsals, ticket sales and give tours prior to matinee performances.
- San Marcos High School Interact Club provided ushers and help with clean-up after each performance.
- The Historical Society also contributed \$500.00 to Art Animates Life, Inc. to offset expenses for stage sets, sound system, and publicity.
- The fall production of *The Lady Vanishes* will coincide with a collection of WWI Propaganda Posters on display at CSUSM. We have been in contact with the campus representatives to help with publicity for the Heritage Park production.
- The San Marcos Arts Council is willing to provide on line advertisement through their website and social media networking.

Both San Marcos Historical Society and Art Animates Life, Inc. are 100% volunteer organizations, where all members donate a great deal of time to provide these enrichment activities for the San Marcos community. The Historical Society provides the facility, including supplies and utilities, and insurance. Grant monies will not be used for these items. The cast and crew of Art Animates Life, Inc. contributes their time and talents, as well as lighting and sound system. Grant monies will not be used for these items.

Both organizations will continue to seek both contributions, discounts, and in-kind donations for remaining items needed for the production including materials and supplies needed for stage sets, props, costumes, publicity items and production playbills.

## Project Budget

### Project Income:

#### Donated Income:

Individual contributions	_____ none to date
Business/Corporate Contributions	_____ none to date
Other Government grants	_____ none to date
Foundation Grants	_____ none to date
Other grants	_____ none to date

#### Earned Income:

Admission/Ticket Sales	_____ \$6000.00
Other	_____ \$ 500.00

In-kind contributions	_____ see below
-----------------------	-----------------

San Marcos Art and Cultural Grant request	_____ \$1500.00
---	-----------------

<b>TOTAL INCOME:</b>	<b>_____ \$8000.00</b>
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### Project Expenses:

Administrative Personnel (225 hours)	<u>donated by San Marcos Historical Society</u>
Artistic Personnel (400 hours)	<u>donated by Art Animates Life, Inc.</u>
Program/Production/Exhibition Cost	<u>\$700.00 for props, stage sets</u>
Facility Rental (\$2500)	<u>donated by San Marcos Historical Society</u>
Artist Fees	<u>\$300.00 for costumes or rentals</u>
Promotion/Marketing Costs	<u>\$400.00 for banners, flyers and</u>
Office Supplies and Materials	<u>\$100.00 for printing of tickets and programs</u>
Event Insurance, utilities (\$700)	<u>\$700.00 to be paid from proceeds of ticket sales</u>

<b>Total Project expenses:</b>	<b><u>\$2200.00</u></b>
--------------------------------	-------------------------

Higher consideration will be given to those applicants having matching funds.

San Marcos Historical Society  
2014 Board of Directors

Name	Address	Phone/Email	Year/Position
Tanis Brown	1385 Maloney Street San Marcos, CA 92069	760-761-0438 760-317-0748 c <a href="mailto:tanisbrown@cox.net">tanisbrown@cox.net</a>	2015/President
Robert Caslava	949 Carriage Lane San Marcos, CA 92069	760-807-5158 c <a href="mailto:caslava@sbcglobal.net">caslava@sbcglobal.net</a>	2014
Dawn Coats	131 Lynmar Lane Vista, CA 92084	760-716-0107 c <a href="mailto:K9sndj@yahoo.com">K9sndj@yahoo.com</a>	2016
Kirk Effinger	1894 Matin Circle, #180 San Marcos, CA 92069	619-200-3387 c <a href="mailto:Kirk.effinger@att.net">Kirk.effinger@att.net</a>	2016
Jackie Hartley	544 Barnaville Lane San Marcos, CA 92069	760-744-2744 h <a href="mailto:Jhartley4@yahoo.com">Jhartley4@yahoo.com</a>	2016
Steve Hall	328 Crownview Court San Marcos, CA 92069	760-809-1637 <a href="mailto:steve@hankinsandhall.com">steve@hankinsandhall.com</a>	2014/Treasurer
Mimi Kennedy	428 Borden Circle San Marcos, CA 92069	760-471-7692 h 760-224-3849 c <a href="mailto:1southernbelle@cox.net">1southernbelle@cox.net</a>	2015/Vice President, Membership
Barbara Krywko	140 Equestrian Court San Marcos, CA 92069	760-744-6999 h <a href="mailto:barbarakrywko@cox.net">barbarakrywko@cox.net</a>	2016/Luiseno Garden project
Bridget Lopez	133369 Samantha Ave San Diego, CA 92129	904-254-7592 c <a href="mailto:blopez@gmail.com">blopez@gmail.com</a>	2015/Publicity
Jo Ellen Maus	660 Bennett Avenue San Marcos, CA 92069	760-745-6285 h <a href="mailto:josews@cox.net">josews@cox.net</a>	2015/Accessions
Merry Williams	1324 Fulton Road San Marcos, CA 92069	760-745-7239 h <a href="mailto:merrymw@cox.net">merrymw@cox.net</a>	2015
Jan Wright	Teacher, San Marcos High School	760-940-1513 h <a href="mailto:Jan.wright@smusd.org">Jan.wright@smusd.org</a>	2014/Secretary
Heidi Rassat	1208 White Sands Drive, San Marcos, CA 92078	760-908-9857 c <a href="mailto:heidimsr@cox.net">heidimsr@cox.net</a>	Board liason on Veterans displays
Maryanne Cioe	1930 W. San Marcos Blvd. , San Marcos, CA 92078	760-727-6855 <a href="mailto:cioem@att.net">cioem@att.net</a>	Library assistant Non-voting



### Certification Page

Is your organization incorporated as a non-profit organization? Yes

If "YES"

Date of incorporation as a non-profit: August 1967

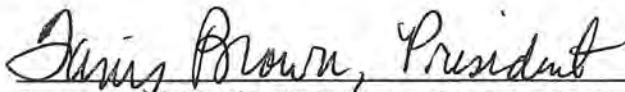
Federal Tax ID#: 23-7373084

If "NO"

Name of sponsoring organization: \_\_\_\_\_

Its Federal Tax ID#: \_\_\_\_\_

We certify that the information contained in this application, and its attachments, is true and correct to the best of our knowledge. We also hereby certify that our organization is in compliance with all State, Federal and Local laws regarding licensing and employment practices.

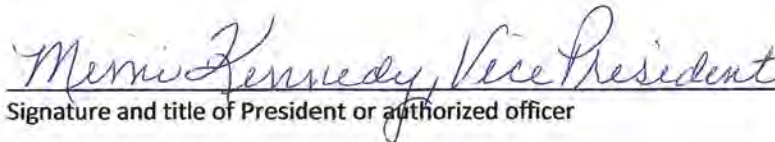


Signature and title of individual preparing the application form

Tanis Brown, President

Print Name

AND



Signature and title of President or authorized officer

Mimi Kennedy, Vice President

Print Name

Return Application to:

City of San Marcos  
c/o San Marcos Art & Cultural Grant Program  
1 Civic Center Drive  
San Marcos, CA 92069

**Due Date: WEDNESDAY, APRIL 16, 2014 BY 5:30 P.M.**

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
2 CUPANIA CIRCLE  
MONTEREY PARK, CA .91755-7406

DEPARTMENT OF THE TREASURY

Date: DEC 19 1996

SAN MARCOS HISTORICAL SOCIETY INC  
149 E SAN MARCOS BLVD  
SAN MARCOS, CA 92069-0000

Employer Identification Number:  
23-7373084  
Case Number:  
956306009  
Contact Person:  
EO CUSTOMER SERVICE  
Contact Telephone Number:  
(213) 894-2289  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (DO/CG)



SAN MARCOS HISTORICAL SOCIETY INC

Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

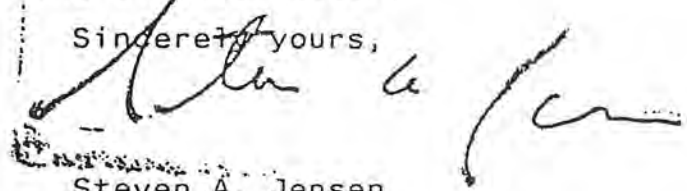
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter:

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

SAN MARCOS HISTORICAL SOCIETY INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in dark ink, appearing to read 'Steven A. Jensen', is written over the typed name. The signature is fluid and cursive.

Steven A. Jensen  
District Director

**SMCF Resolution No 2014-125**

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

**-- SPRING QUARTER 2014 --**

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

**WHEREAS**, a total of three (2) Arts & Cultural Grant program proposals were received by the Foundation prior to the April 16, 2014, submittal deadline established for the 2014 Spring quarter; and

**WHEREAS**, the Board of Directors did, at its quarterly meeting of May 28, 2014, consider such proposals and oral arguments pertaining to such proposals in a public hearing duly advertised and held in the manner required by law.

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

REQUESTING ORGANIZATION

Boys & Girls Club of San Marcos  
San Marcos Arts Council  
San Marcos Historical Society

GRANT AWARD

\$ 1,000.00  
\$ 2,500.00  
\$ 1,500.00  
\$ 5,000.00

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

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

**PASSED AND ADOPTED** by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 28th day of May, 2014, by the following roll call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

ABSENT: BOARD MEMBERS:

**APPROVED:**

\_\_\_\_\_  
Colleen Lukoff, President

**ATTEST:**

\_\_\_\_\_  
Wendy Kaserman, Secretary

I certify that the foregoing Resolution was duly adopted by the San Marcos Community Foundation Board of Directors on May 28, 2014.

Dated:

\_\_\_\_\_  
Wendy Kaserman, Recording Secretary



# **San Marcos Community Foundation**

*Serving San Marcos Since 1988*

## **San Marcos – Now and Forever**

A community campaign to build our fund and  
provide more resources to benefit San Marcos

*May 27, 2014*

### **Overview:**

Thanks to forward-thinking City leaders, and committed volunteers, precious resources have been provided to benefit residents of San Marcos through the Foundation's work. Serving as stewards of the initial \$1M endowment contribution, we have used these funds to make 500+ grants to 125+ non-profit organizations. Because endowment funds are never consumed – and only a portion of its investment earnings are spent, an endowment is an ongoing source of revenue.

In our first 25 years, the Foundation granted \$1M – all for the benefit of San Marcos.

### **Challenge and Opportunity:**

San Marcos has been on a huge growth track these past years – frequently the fastest growing City in the County, and one of the fastest in the state. This tremendous pace of growth has brought some great benefits, as well as the typical challenges. Our City is recognized for having managed its growth well, and residents appreciate what we have to offer.

- ✪ In FY 1988-89, we granted \$29K – when the City of San Marcos had 18,000 residents.
- ✪ In FY 2012-13, we granted \$48K- when the City of San Marcos has nearly 84,000 residents.
- ✪ In FY 2013-14, we have granted \$51K to date.
- ✪ As of March 31, 2014, our endowment fund balance was \$1.2M.
- ✪ Grant requests greatly exceed available funds.
- ✪ To be on par with the City's population growth, we are working to grow the fund to \$5M over time – generating \$200K annually for grantmaking.

### **Moving Forward:**

We seek to build our fund by embarking on long-term efforts to seek donations:

- ✪ For our “San Marcos – Now and Forever Campaign”
  - ✓ Leadership gifts of \$2,500+ payable over up to five years
  - ✓ Community gifts of less than \$2,500, payable now or over time (all gifts are welcome)
  - ✓ A combination of “Now” – current giving, and “Forever” – endowment giving
- ✪ From community members' estates as they make their plans:
  - ✓ Planned gifts through wills, trusts, beneficiary designations
  - ✓ Gift plans in conjunction with donor wishes

**MINUTES  
SAN MARCOS COMMUNITY FOUNDATION  
COUNCIL CHAMBER  
1 CIVIC CENTER DRIVE  
SAN MARCOS, CA 92069**

**REGULAR MEETING FEBRUARY 18, 2014**

**CALL TO ORDER:** BOARD PRESIDENT LUKOFF called the meeting to order at 6:02 p.m.

**PLEDGE OF ALLEGIANCE:** BOARD PRESIDENT LUKOFF led the Pledge of Allegiance.

**ROLL CALL:**

PRESENT: BOARD MEMBERS: BURTON, HALL, LUKOFF, NAJERA, WASCO, WILLIAMS

ABSENT: BOARD MEMBER: MICAL

**ALSO PRESENT:** Board Secretary, Donna French  
Recording Secretary, Wendy Kaserman  
Staff, Sandra Gallegos

**1. PRESIDENT'S REPORT**

BOARD PRESIDENT LUKOFF spoke about a community wide pilot program in San Diego County called the Military Transition Support Project that will help service members transition from active duty to civilian life. The program is a collaboration between the San Diego military, government agencies, elected officials, businesses and nonprofits. The plan is that a navigator that is hired and paid will assist each service member with employment and social services resources. The program has received funding from the County of San Diego to pay for the navigators. They are looking for additional funding to launch the program and also for a fiscal agent to manage the program.

**OLD BUSINESS**

**2. SMCF GRANT FUNDING COMMITTEE RECOMMENDATION**

BOARD MEMBER WILLIAMS indicated that Fan of the Feather was awarded \$1,500 for the Stabilization Program for Homeless Veterans to purchase three computers for the facility's internet café and the staff office. The program will help 20 individuals with job training and skills building.

The Board considered the recommendations from the Grant Funding Committee to approve funding for three applicants. Approximately \$15,000 tops is available this quarter for distribution. There was no recommendation on the application received from Make-A Wish Foundation as Board member Wasco was following up with them on some questions.

BOARD MEMBER WASCO reported Make-A-Wish Foundation currently has 13 San Marcos residents on the list. He expressed to Make-A-Wish Foundation that if they receive funding from this Foundation that the money goes directly to San Marcos residents and they agreed. He stated



they are a fine charity that does good work. The GFC recommends funding three applicants which total \$14,000. Make-A-Wish Foundation is asking for \$1,500 which means they would go over budget if they were to fund them.

ALAN BERLIN, Business Operations Manager, spoke about Tender Loving Canines Assistance Dogs. They are asking for funding to assist with costs to acquire, care for, and train dogs that will assist children on the autism spectrum, as well as veterans with post traumatic stress disorder and traumatic brain injuries and/or other disabilities.

PRESIDENT LUKOFF stated the Board can help amplify the work that all these organizations are doing by posting information on the Foundation's Facebook page.

Board members agreed to accept the slate of recommended grants as presented and to defer the application from Make-A-Wish Foundation to the next round so that they did not reduce the amount of any of the other requests or so that they did not go over budget.

**BOARD MEMBER BURTON MOTIONED TO APPROVE RESOLUTION 2014-121 TO APPROVE FUNDING FOR SAN MARCOS UNIFIED SCHOOL DISTRICT IN THE AMOUNT OF \$5,000, FUNDING FOR SOLUTIONS FOR CHANGE IN THE AMOUNT OF \$7,000 AND FUNDING FOR TENDER LOVING CANINES ASSISTANCE FOR DOGS, INC. IN THE AMOUNT OF \$2,000. BOARD MEMBER NAJERA SECONDED THE MOTION. THE MOTION PASSED BY UNANIMOUS VOICE VOTE.**

CAROLE BEESON of San Marcos Unified School District thanked the Board.

#### **NEW BUSINESS**

**3. SMCF RESOLUTION 2014-122: FORMALIZING THE SAN MARCOS COMMUNITY FOUNDATION ADVISORY COMMITTEE**

**BOARD MEMBER WILLIAMS MOTIONED TO APPROVE RESOLUTION 2014-122 TO FORM AN ADVISORY COMMITTEE, ESTABLISHING THE SELECTION PROCESS FOR ADVISORY COMMITTEE MEMBERS, A TERM OF OFFICE FOR ADVISORY COMMITTEE MEMBERS AND AN ADVISORY COMMITTEE MEETING SCHEDULE. BOARD MEMBER BURTON SECONDED THE MOTION. THE MOTION PASSED BY UNANIMOUS VOICE VOTE.**

**4. FOLLOW UP ON ADVISORY COMMITTEE RECOMMENDATIONS**

There was discussion about having a community event and it was agreed that they should form a subcommittee to plan the event.

#### **CONSENT CALENDAR**

**BOARD MEMBER BURTON MOTIONED TO APPROVE THE CONSENT CALENDAR. BOARD MEMBER HALL SECONDED THE MOTION. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

5. **WAIVER OF TEXT** - WAIVED

6. **APPROVAL OF MINUTES** SMCF Board Meeting, November 19, 2013 - APPROVED

7. **FUND STATEMENT AND ASSETS AVAILABLE FOR DISTRIBUTION** - APPROVED

8. **REPORT: FY13/14 SUMMARY OF TRANSACTIONS**

9. **ORAL COMMUNICATIONS**

**ITEMS FOR THE GOOD OF THE ORDER**

10. **MISCELLANEOUS**

- a) Spring Quarter Grant Funding Committee - Board President Lukoff will serve as chair for the next quarter. BOARD MEMBERS Najera and Burton will serve as the additional committee members. The meetings will be held at the regular time of 6:00 p.m.
- b) 2014 Arts and Cultural Grants - Recording Secretary Kaserman stated that grant application are being accepted through April 16th. She noted there was a change to the criteria for the applicant's Board of Directors. The Board must now be made up of 50% San Marcos residents and business owners or employees.
- c) The Board will be e-mailed a copy of the updated Grant and Fundraising Guidelines and Procedures Manual.
- d) The Board will be e-mailed a copy of the updated Commissioner's Handbook.

12. **ADJOURNMENT**

**BOARD MEMBER BURTON MOTIONED TO ADJOURN THE MEETING, THE MOTION WAS SECONDED BY BOARD MEMBER HALL. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

Meeting adjourned at 6:53 p.m.

\_\_\_\_\_  
Wendy Kaserman, Recording Secretary

\_\_\_\_\_  
Colleen Lukoff, President

ATTEST:

\_\_\_\_\_  
Donna French, Board Secretary



San Marcos Community Foundation  
1 Civic Center Drive  
San Marcos, CA 92069-2918

---

## **FUND STATEMENT**

**San Marcos Community Foundation Fund  
For the Quarter Ending 3/31/2014**



4950 Murphy Canyon Road  
San Diego, CA 92123  
(858) 279-2740 tel  
(858) 279-6105 fax  
[www.jcfsandiego.org](http://www.jcfsandiego.org)

**San Marcos Community Foundation Fund**  
**Fund ID: Sanm**  
**For the Quarter Ending 3/31/2014**

## **How To Read This Fund Statement**

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

### **Assets and Liabilities**

Outlines the financial position of the Fund as of the statement date. This section details total assets (how your fund is invested) as well as outstanding liabilities, if any. New contributions to your fund may be held temporarily in one of the Foundation's operating accounts (displayed as "US Bank Gifts" or "SDNB"). Items in Transit, if any, represent uncollected fees.

### **Fund Activity Summary**

Recounts quarter-to-date and year-to-date activity for the Fund, including contributions, income, grants and expenses.

#### **Definitions In This Section:**

##### **Contributions**

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

##### **Investment Activity**

- **Interests & Dividends:** Income from the investments of the Fund.
- **Realized Gains (Losses):** The difference between the value of the asset on the date it is gifted to the Foundation and the fair market value on the date an asset is sold.
- **Unrealized Gains (Losses):** Changes in the value of the Fund related to investments.
- **Investment Expenses:** Costs related to the sale of an asset, such as brokerage fees and commissions, and consultant and custodian fees for Funds invested in the pools.

##### **Disbursements**

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

Please know how very honored the Foundation is to assist you. If you have any questions regarding your statement, please call us at (858) 279-2740. Thank you for your support.



4950 Murphy Canyon Road  
San Diego, CA 92123  
(858) 279-2740 tel  
(858) 279-6105 fax  
[www.jcfsandiego.org](http://www.jcfsandiego.org)

**San Marcos Community Foundation Fund**  
**Fund ID: Sanm**  
**For the Quarter Ending 3/31/2014**

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**ASSETS AND LIABILITIES**

**Market Value as of 03/31/2014**

Items in Transit	\$ (463.21)
Long Term Pool	1,260,891.27
<b>Total Assets</b>	<b>\$ 1,260,428.06</b>

**Liabilities and Fund Balance**

Fund Balance	\$ 1,260,428.06
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,260,428.06</b>





4950 Murphy Canyon Road  
San Diego, CA 92123  
(858) 279-2740 tel  
(858) 279-6105 fax  
www.jcfsandiego.org

**San Marcos Community Foundation Fund**  
**Fund ID: Sanm**  
**For the Quarter Ending 3/31/2014**

**FUND ACTIVITY SUMMARY**

	Current Period 01/01/2014 - 03/31/2014	Year-To-Date 07/01/2013 - 03/31/2014
<b>BEGINNING FUND BALANCE</b>	\$ 1,255,366.44	\$ 1,193,971.62
<b>Contributions</b>		
Additions	\$ 0.00	\$ 0.00
<b>Total Contributions</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Investment Activity</b>		
Interest & Dividends	\$ 3,027.17	\$ 16,138.43
Realized Gains (Losses)	262.21	22,501.68
Unrealized Gains (Losses)	15,974.80	90,890.40
Investment Expenses	(300.23)	(896.12)
<b>Total Investment Activity</b>	<u>\$ 18,963.95</u>	<u>\$ 128,634.39</u>
<b>Disbursements</b>		
Custodial Withdrawals	(12,500.00)	(58,000.00)
Foundation Support	(1,402.33)	(4,177.95)
<b>Total Disbursements</b>	<u>\$ (13,902.33)</u>	<u>\$ (62,177.95)</u>
<b>Net Change</b>	5,061.62	66,456.44
<b>ENDING FUND BALANCE</b>	<u><u>\$ 1,260,428.06</u></u>	<u><u>\$ 1,260,428.06</u></u>



4950 Murphy Canyon Road  
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**San Marcos Community Foundation Fund**  
**Fund ID: Sanm**  
**For the Quarter Ending 3/31/2014**

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**FUND ACTIVITY DETAIL**

**Custodial Withdrawals**

03/16/2014 San Marcos Community Foundation

\$ 12,500.00

**Total Custodial Withdrawals**

\$ 12,500.00



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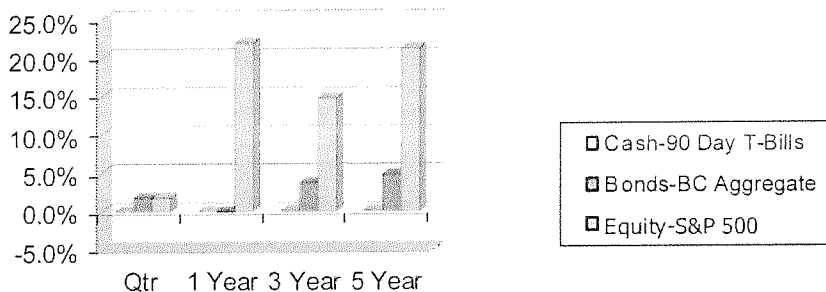
**San Marcos Community Foundation Fund**  
**Fund ID: Sanm**  
**For the Quarter Ending 3/31/2014**

**San Marcos Community Foundation Fund**  
**Investment Summary**

**This Fund's Performance \***

3 Mos.	YTD	12 Mos.	3 Yrs.	5 Yrs.
1.51	10.95	9.17	5.52	13.73

**Market Benchmarks**  
**March 31, 2014**



\* Expressed in percentage terms, the calculation of total return is determined each month by taking net income received plus change in value and dividing by the starting investment balance. Values for periods longer than one year represent average annual returns.

There may be a slight difference between the rate of return shown for your fund and that reported for the pools, due to timing and variations in the method of calculation.

The total returns reflect all investment management costs deducted from fund assets. Other investment costs are defined on Page 1.

City of San Marcos Community Foundation  
FY 13/14 Summary of Transactions

204-160100

Date	Check #	Payee	Description	Revenues	Expenditures	Balance
7/1/2013				Beginning Balance		1,195,768.90
<u>SM Community Foundation</u>						
7/11/2013	22793	Twin Oaks Elementary PTO refund	SMCF Grant Award		37.10	
8/6/2013	113517	Meals-On-Wheels City of San Marcos	SMCF Grant Award		(1,500.00)	
8/20/2013	113840	Teri, Inc.	SMCF Grant Award		(1,500.00)	
9/4/2013	114009	Casa De Amparo	SMCF Grant Award		(2,000.00)	
9/4/2013	114068	North County health Services	SMCF Grant Award		(3,780.00)	
9/4/2013	114090	San Marcos High School	SMCF Grant Award		(3,555.00)	
9/25/2013	114423	San Marcos Boys & Girls Club	SMCF Grant Award		(4,339.00)	
9/25/2013	114389	Secretary of State	Filing Fee for Statement of Information		(20.00)	
9/25/2013	114389	GoDaddy.com	5-year domain name renewal for SMCF		(651.45)	
		Interest Earnings Qtr Ended 9/30/13	Cash held at City	(6.77)		
		Interest Earnings Qtr Ended 9/30/13	SD Jewish Foundation	10,255.86		
		SD Jewish Foundation	Qtr Ended 9/30/13 Management Fee		(1,676.17)	
		Unrealized Gain Qtr ended 9/30/13		50,311.76		
11/14/2013	115237	Dept of Justice	Registration Renewal Fee		(25.00)	
11/14/2013	115242	Franchise Tax Board	2012 CA Exempt Organization Return		(10.00)	
11/14/2013	115312	SM Chamber	2013 Membership Renewal		(105.00)	
11/14/2013	115311	SM Chamber	Advertisement		(107.50)	
11/14/2013	115314	SMUSD - Alvin Dunn	SMCF Grant Award		(1,469.46)	
11/26/2013	115473	Blackbaud, Inc.	Renewal fundraising solutions 11/5/13-11/4/14		(259.56)	
11/26/2013	115478	Just In Time For Foster Youth	SMCF Grant Award		(5,000.00)	
12/5/2013	115553	Comstock & Associates	SMCF Tax Preparation		(595.00)	
12/5/2013	115656	SD Grantmaker	2014 Membership Renewal		(525.00)	
12/19/2013	115864	Meals-On-Wheels City of San Marcos	SMCF Grant Award		(7,000.00)	
		Interest Earnings Qtr Ended 12/31/13	Cash held at City	10.23		
		Interest Earnings Qtr Ended 12/31/13	SD Jewish Foundation	25,094.87		
		SD Jewish Foundation	Qtr Ended 12/31/13 Management Fee		(1,695.34)	
		Unrealized Gain Qtr ended 12/31/13		24,603.84		
2/25/2014	116908	Tender Loving Canines Assistance Dogs	SMCF Grant Award		(2,000.00)	
2/25/2014	116899	Cynthia Fenimore	SMCF Grant Award		(7,000.00)	
2/25/2014	116897	SMUSD	SMCF Grant Award		(5,000.00)	
2/24/2014	116850	Fan of the Feather	SMCF Grant Award		(1,500.00)	
3/17/2014	117254	SMUSD	SMCF Grant Award		(1,500.00)	
3/17/2014	117236	Palomar Health Foundation	SMCF Grant Award		(1,500.00)	
		Interest Earnings Qtr Ended 3/31/14	Cash held at City	8.07		
		Interest Earnings Qtr Ended 3/31/14	SD Jewish Foundation	3,289.38		
		SD Jewish Foundation	Qtr Ended 3/31/14 Management Fee		(1,702.56)	
		Unrealized Gain Qtr ended 3/31/14		15,974.80		
				129,542.04	(55,978.94)	
<u>SM Wildlife Fund</u>						
9/4/2013	114075	Project Wildlife	SMCF Grant Award		(5,000.00)	
				-	(5,000.00)	Balance of Wildlife Fund: 5,407.49
<u>25th Anniversary Event</u>						
9/3/2013	CR #25064	204-250001 Coleen Lukoff	25th Anniversary Event donation	10.00		
				10.00	-	Balance of 25th Anniversary Event Fund: 34.55
<u>Now &amp; Forever</u>						
7/31/2013	CR #23641	204-250550 Sharon Jenkins	Now & Forever donation	500.00		
7/31/2013	CR #23639	James Desmond	Now & Forever donation	500.00		
9/3/2013	CR #25064	Coleen Lukoff	Now & Forever donation	125.00		
12/4/2013	CR #28667	Terri Williams	Now & Forever donation	100.00		
1/22/2014	CR #30527	Hitzke Development Corporation	Now & Forever donation	2,500.00		
3/7/2014	CR #32417	Terri Williams	Now & Forever donation	50.00		
3/20/2014	CR #33333	Coleen Lukoff	Now & Forever donation	375.00		
				4,150.00	-	Balance of Now & Forever Fund: 4,290.00
				Ending Balance 3/31/14		1,264,332.00

(1) The management fee is calculated based on the average balance for the quarter. The fee is 0.5% of the average balance up to the first \$1,000,000 plus 0.25% of the average balance above \$1,000,000.

(2) The Jewish Foundation allocates interest received on a monthly basis.

SAN MARCOS COMMUNITY FOUNDATION  
TREASURER'S INVESTMENT REPORT  
MARCH 31, 2014

TYPE OF INVESTMENT	INSTITUTION	YIELD	MATURITY DATE	MARKET/FAIR VALUE	% OF PORTFOLIO
Cash and Investments - Pooled with the City	Various	0.71%	(1)	8,228	0.65%
Deposit with Jewish Community Foundation	Various	(2)	(1)	<u>1,260,428</u>	99.35%
<b>Total Cash and Investments:</b>				<u><b>\$ 1,268,657</b></u>	100.00%

(1) Liquid and currently available.

(2) See attached reports provided by the Jewish Community Foundation.