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

SAN MARCOS COMMUNITY FOUNDATION
GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, November 4, 2026 – 6:00 PM
San Marcos Room – 2nd Floor

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

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

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

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

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

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

CALL TO ORDER

ROLL CALL

NEW BUSINESS

1. **MINI GRANT APPLICATION PROPOSALS**

2. **REGULAR GRANT APPLICATION PROPOSALS**

ORAL COMMUNICATIONS

Speakers are limited to five minutes.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE –The next meeting of the SMCF Board is scheduled for Tuesday, November 17, 2026.

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

MISCELLANEOUS

ADJOURNMENT

AFFIDAVIT OF POSTING

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

I, Phil Scollick, hereby certify that I caused the posting of this Agenda in the glass display case at the north entrance of City Hall and on the City website on Friday, October 30, 2026, prior to 5:30 pm.

Phil Scollick, Recording Secretary

FALL Quarter Grant Requests 2026-27

Asset Balance on 7/1/2026:	**$ 1,511,394**	
Total Available for Distribution for FY 2026-27:	**$ 60,455.00**	**$ 75,569**
Total FY 2026-27 Distributions Year to Date:	**$ 16,305**	
Total Funds Available for Quarter if Awarding Grants at 4% of Assets:	**$ 15,114**	
Total Funds Available for Quarter if Awarding Grants at 5% of Assets:	**$ 18,892**	

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request	Recommend	Approved
Amanda Brown Livewell	San Marcos Youth Leadership & Opportunity Cohort	20	Provides five interactive sessions for residents ages 16–24 focused on leadership, communication, self-advocacy, conflict resolution, and education and workforce readiness. Participants receive practical supports and develop personal action plans for education, employment, or community involvement.		$6,000		
Boys & Girls Club of San Marcos	Wellness Program	320	Provides counseling, crisis intervention, and social-emotional learning within the Club's after-school programs. Funding supports a laptop and program supplies used to deliver mental health services, maintain records, and prepare staff training.		$4,000		
Breast Cancer Angels	One Family at a Time	200	Provides immediate financial assistance to breast cancer patients undergoing treatment, including groceries, transportation, housing, utilities, and medical copayments. Grant funds go directly to patient assistance, helping families meet basic needs while patients focus on treatment.		$5,000		
California Rural Legal Assistance, Inc.	Preserving and Obtaining Housing for Low-Income San Marcos Residents	60	Provides free legal assistance to low-income residents facing eviction, unsafe housing, discrimination, manufactured-home disputes, and other housing challenges. Its Vista team helps clients preserve or obtain housing through legal advice, court representation, mediation, and assistance with online filings and fee waivers.		$10,000		
Fresh Start Surgical Gifts	Surgery Weekend Program	25	Provides free reconstructive surgery and related medical care to underserved children with physical deformities. Funding covers direct program costs, helping children improve physical functioning, confidence, and quality of life.		$7,500		
inewsource	Community Listening to Drive Community-Powered News for San Marcos Residents	50	Organizes community listening sessions to identify San Marcos residents' information needs and guide local reporting. It also offers Documenters training that prepares community members to attend and document public meetings, strengthening civic engagement and access to information.		$5,000		
Interfaith Community Services	Mental Health Academy for San Marcos	200	Offers eight to ten community workshops in English and Spanish to help residents recognize mental health concerns, respond to distress, and find treatment and resources. Participants receive a Mental Health Resource Guide, with presentations designed to reduce stigma and improve access to culturally responsive support.		$10,000		

Kids' Turn San Diego	Creating Brighter Futures for Children Project	25	Provides family workshops, children's counseling, high-conflict co-parenting services, and follow-up classes for families experiencing separation or divorce. Funding supports scholarships, reduced tuition, and program staff so families can improve communication, reduce conflict, and strengthen parent-child relationships.		$1,000		
La Costa Canyon High School Foundation	Maverick Brigade San Marcos Marching Band and Guard Performances	550	Supports Maverick Brigade marching band and guard performances at Mission Hills High School, bringing live youth performing arts to the San Marcos community. Funding helps cover transportation, equipment, registration, instruction, costumes, and student needs while keeping participation accessible regardless of family finances.		$10,000		
Left Coast Music	San Marcos Community Concert	250	Presents a free community concert featuring the Left Coast Quintet and a mix of classical music, film and popular favorites, and music from different cultures. Audience interaction and introductions to instruments and selections create an accessible arts experience for residents of all ages.		$1,500		
Mama Bears Greens	San Marcos Family Nutrition Pilot	60	Provides participating households with recurring distributions of locally grown microgreens and practical guidance for incorporating them into everyday meals. The pilot tracks production, distribution, costs, and participant feedback to evaluate a community nutrition model that could expand with future funding.		$1,500		
Mission Hills Cardinal Alliance Parent Organization (CAPO)	Equipping the Next Generation: Investing in San Marcos Student Musicians	203	Replaces aging musical instruments, percussion equipment, amplifiers, and accessories used by Mission Hills student musicians. These resources support rehearsals, performances, competitions, and community events while preserving access to music education for current and future students.		$10,000		
Mission Hills High School PTO	The Grizzly Gateway: Materials, Mentorship, and Motivation	2,919	Supports tutoring and attendance recovery through participation incentives, classroom materials, and counselor-led mentorship communities including Raíces, Mariposa, and Fuerza. These efforts promote academic achievement, cultural pride, leadership, and school belonging while helping sustain attendance-based school funding.		$10,000		
Mountain Shadows Support Group	Pathways to Independence & Empowerment: Vocational & Life Skills Training for Intellectually & Developmentally Disabled Adults with Severe Behavioral Challenges	132	Purchases a Transitional Skills Task Set to teach vocational and daily living skills to adults with intellectual and developmental disabilities and severe behavioral challenges. Activities develop retail, office, assembly, and personal life skills to promote greater independence and safe community participation.		$3,124		
Palomar College Foundation	Textbook Assistance Program for Palomar College Students	10	Provides required textbooks and online access codes to San Marcos students experiencing financial hardship. Assistance helps students begin classes prepared, remain enrolled, and progress toward degrees, certificates, transfer, or careers.		$2,000		

Pawsitive Teams	Pawsitive Teams – Assisting Our Volunteers!	5	Supports the expenses of volunteers in facility and therapy dog programs, including identification materials, background checks, and other required supplies. These teams provide supportive interactions across the county, including at CSUSM, where facility dogs assist students and staff individually and in group settings.		$1,500		
Saint Joseph Academy	Student Enrichment and Leadership Project	100	Supports an AP Cybersecurity elective, a K–8 visual arts program, and a student leadership retreat. Funding supplies course materials, art resources, and retreat expenses to strengthen technical skills, creativity, character development, and peer leadership.		$3,000		
San Marcos Rotary Club	Rotary District 5340 Model United Nations Program	6	Sponsors high school students to attend a training session and a two-day Model United Nations simulation in spring 2027. Students represent assigned countries and develop research, debate, negotiation, teamwork, and problem-solving skills while exploring global issues.		$3,000		
Senior Gleaners of San Diego County	Sustaining Operations to Deliver Food to the Needy	3,000	Rescues surplus produce from local homes and distributes it through food-assistance partners, including the Palomar College Food Pantry. Funding supports part-time staff who coordinate volunteers, distribution, logistics, and food safety, expanding access to fresh food while reducing waste.		$10,000		
Songs of Love Foundation – San Marcos Children	Songs of Love for San Marcos: Personalized Songs for Local Children	66	Creates free, personalized original songs for children facing serious illness, disability, or hardship. Each professionally produced song incorporates the child's name, interests, family, and story to provide comfort, encouragement, and a lasting family keepsake.		$10,000		
Songs of Love Foundation – San Marcos Seniors	Songs of Love for San Marcos Seniors: Personalized Songs for Elders	10	Creates free, personalized original songs for San Marcos seniors living with dementia. Songs incorporate each recipient's life story, cherished memories, and musical preferences to encourage recognition, connection, and shared moments of joy with caregivers and family.		$1,500		
The Elizabeth Hospice	Grief Support Services for Children and Adults	225	Provides individual and family counseling, support groups, educational workshops, and crisis grief support at little or no cost, without requiring a hospice affiliation. Children's services include school and center-based peer groups, caregiver support, grief camp, and training for school staff.		$5,000		
Wounded Warrior Homes, Inc.	Food Pantry Program	600	Provides free nutritious food to veterans and their families, including fresh, refrigerated, frozen, and shelf-stable items. Funding purchases food and may support an industrial freezer as the pantry expands outreach to the veteran college community.		$2,500		
				Summer 2026	**$ 123,124**	**$ -**	**$ -**

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

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info@jcfsandiego.org

www.jcfsandiego.org

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*of blessed memory
In Order of Service

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

October 7, 2026

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

Dear Phil:

Enclosed please find the Fall 2026 grants package, containing 24 applications for the San Marcos Community Foundation grant opportunity. The applicants include:

Amanda Brown Livewell
Boys & Girls Club of San Marcos
Breast Cancer Angels
California Rural Legal Assistance, Inc. – note their cover letter is separate
Fresh Start Surgical Gifts
inewsource
Interfaith Community Services
Kids' Turn San Diego
La Costa Canyon High School Foundation
Left Coast Music
Mama Bears Greens
Mission Hills Cardinal Alliance Parent Organization (CAPO)
Mission Hills High School PTO – note contains media attachments
Mountain Shadows Support Group
Palomar College Foundation
Pawsitive Teams
Saint Joseph Academy
San Marcos Rotary Club
Senior Gleaners of San Diego County
Songs of Love Foundation – San Marcos Children
Songs of Love Foundation – San Marcos Seniors
The Elizabeth Hospice
Wounded Warrior Homes, Inc.

Sincerely,

Jessica Ludwig
Grants Officer

Enclosure

September 8, 2026

To: San Marcos Community Foundation
Subject: Confirmation of Submission for $6,000 Regular Grant Application – San Marcos Youth Leadership & Opportunity Cohort

Dear Grants Committee:

On behalf of Amanda Brown Livewell (AB Livewell or ABL), I am pleased to authorize and support the submission of our $6,000 Regular Grant application for the San Marcos Youth Leadership & Opportunity Cohort.

The project will provide a five-session cohort for approximately 20 San Marcos youth and young adults ages 16-24. Using ABL's established curriculum, participants will build practical skills in leadership, communication, self-advocacy, conflict resolution, systems navigation, goal setting, and education/workforce readiness. The goal is to help young people strengthen the confidence and skills needed to navigate opportunities in school, work, and their communities.

Requested funds will support program coordination and recruitment, facilitation, participant workbooks and materials, incentives, meals and transportation assistance, and evaluation and reporting. ABL will also contribute existing curriculum, staff planning time, program infrastructure, and evaluation tools as in-kind support so that grant funds remain focused on direct program delivery and participant access.

ABL is committed to ensuring that grant-supported participants are San Marcos residents, documenting participation and outcomes, using funds for the approved project purpose, and completing all required grant reporting. We believe this investment will create a meaningful local youth cohort while helping ABL build stronger relationships and future opportunities in San Marcos.

Thank you for your consideration.

Sincerely,

Amanda Brown

Amanda Brown
Founder & CEO
Amanda Brown Livewell

Title

Amanda Brown Livewell - San Marcos Youth Leadership & Opportunity Cohort

09/08/2026

id. 55097511

by **Amanda Brown** in **San Marcos Community Foundation**
on behalf of **Amanda Brown Livewell**

4142 Campus Ave
Unit 1
San Diego, California
92103-8010
United States
8603384054
amanda@ablivewell.com

Original Submission

09/08/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Amanda Brown Livewell - San Marcos Youth Leadership & Opportunity Cohort
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Youth Leadership & Opportunity Cohort
Project Start Date	1/1/2027
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	20

Total Number of People Served by this Project in San Marcos Only	20
Grant Amount Requested	6000
	Organization Details
Organization Name	Amanda Brown Livewell
Organization Street Address	4142 Campus Ave, Unit 1
Organization City	San Diego
Organization State	CA
Organization Zip Code	92103
Organization Website	https://www.ablivewell.com
Organization's EIN	88-4224069 200 Amanda Brown Livewell f9934465-efa7-410f-b194-af9984230663 4142 Campus Ave Apt 1 San Diego CA 92103 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-03-10T00:00:00 2026-03-30T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-03-10T00:00:00 2023 08
	Contact Information
Contact First Name	Amanda
Contact Last Name	Brown

Contact Title	Founder & CEO
Contact Phone	+18603384054
Contact Email	amanda@ablivewell.com
	Project Details
Briefly describe your request for funds.	AB Livewell requests $6,000 to deliver a five-session San Marcos Youth Leadership & Opportunity Cohort for 20 San Marcos residents ages 16-24. The program will adapt ABL's established Advocacy Curriculum into a nonpartisan youth education series focused on leadership, communication, self-advocacy, conflict resolution, systems navigation, goal setting, and education/workforce readiness. Interactive sessions will use discussion, scenario-based practice, reflection, and action planning to help participants build skills they can use in school, work, community settings, and everyday life. Funding will support program coordination and recruitment, facilitator time, participant workbooks and supplies, meals and transportation supports, participant incentives, and evaluation. Each participant will complete a personal action plan identifying next steps related to education, employment, training, leadership, or community involvement. ABL will track attendance and completion and use brief pre/post surveys and participant feedback to measure changes in confidence, communication, self-advocacy, and systems-navigation knowledge.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This project will bring a structured, small-group leadership opportunity directly to San Marcos youth and young adults during a critical transition period into higher education, employment, and adulthood. All 20 participants funded through this request will be San Marcos residents, and ABL will prioritize outreach to young people who face barriers to education, employment, or community connection. Participants will gain practical skills that are useful across settings: communicating needs, resolving conflict, setting goals, identifying resources, navigating institutions, building supportive relationships, and following through on education or career next steps. ABL will work with San Marcos-area youth, education, and community partners to recruit participants and connect them with local opportunities and supports. ABL will target at least 80% program completion, at least 75% of participants demonstrating improvement in one or more core skill areas, and at least 75% completing a concrete education, workforce, or leadership action plan. The project is designed as a focused local cohort that can inform future programming and partnerships serving San Marcos residents.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	ABL collaborates with SD Workforce Partnership, SD Pride, Youth Will and others. For this project, ABL will build referral partnerships with San Marcos youth-serving organizations.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Amanda Brown Livewell (AB Livewell or ABL) is a San Diego-based nonprofit founded in 2020 to advance nonviolence, community healing, leadership, and opportunity. Our work is grounded in a simple belief: people and communities closest to violence, systemic barriers, and other complex challenges should have the skills, relationships, and opportunities to help shape the solutions that affect their lives. ABL works with youth, young adults, community members, nonprofit organizations, and public-sector partners to build practical skills in leadership, communication, self-advocacy, restorative practices, systems navigation, conflict resolution, and community engagement. We focus particularly on communities that have experienced barriers related to violence, justice-system involvement, poverty, trauma, discrimination, and disconnection from education or employment. Our strategic objectives are to: strengthen leadership and self-advocacy among youth and community members; expand access to education, workforce, and civic opportunities; promote restorative and nonviolent approaches to conflict and community safety; strengthen the capacity of community-based organizations to serve residents effectively; and build practical evaluation systems that help programs measure outcomes and continuously improve. A cornerstone of ABL’s work is our five-session Advocacy Curriculum,

developed by Founder and CEO Amanda Brown. The curriculum helps participants understand their own ability to create change while building concrete skills in communication, goal setting, advocacy, systems navigation, coalition building, conflict resolution, and collective problem-solving. Rather than simply providing information, ABL uses interactive activities, discussion, reflection, and real-world scenarios so participants can practice applying these skills to challenges they experience in school, work, their families, and their communities.

Across prior implementations, participants have demonstrated approximately 30–40% improvements in measures such as leadership confidence, advocacy knowledge, communication skills, and readiness to take next steps. These outcomes are measured through pre- and post-program assessments, participant feedback, attendance and completion data, and other program-specific evaluation tools.

ABL has reached youth and young adults through several San Diego-based partnerships. Through the San Diego Workforce Partnership, ABL delivered a six-month civic engagement initiative for foster youth designed to strengthen leadership, communication, and readiness to pursue education, workforce, and community opportunities. ABL has also worked with Shaphat Outreach's No Shots Fired program and the San Diego Police Department to provide training and restorative programming for individuals with lived experience of violence and justice-system involvement.

One particularly meaningful milestone occurred following the September 2024 Hillcrest pellet gun incident. Rather than relying solely on a punitive response, ABL helped design and support an education-based alternative centered on accountability, dialogue, skill building, and restorative learning. Participants engaged in structured programming that included LGBTQIA+ competency education, communication and reflection activities, and opportunities to better understand the impact of their actions. The experience demonstrated how education, accountability, and restorative approaches can create opportunities for meaningful behavior change while strengthening community safety.

ABL also collaborates with organizations including San Diego Pride, the National Conflict Resolution Center, Youth Will, universities, community-based organizations, workforce partners, and public agencies. These partnerships allow ABL to complement existing services rather than duplicate them. A youth-serving organization, for example, may already provide mentoring, case management, or employment assistance. ABL adds structured leadership, communication, self-advocacy, and systems-navigation training that helps participants make better use of those resources and become more confident navigating future opportunities.

Our impact is also reflected in the flexibility of our model. The same underlying skills—communication, problem-solving, leadership, conflict resolution, and understanding how to navigate systems—are relevant across many populations and settings. ABL has adapted its programming for youth, credible messengers, justice-impacted individuals, workforce participants, nonprofit staff, and grassroots community leaders. This adaptability allows us to respond to community priorities while maintaining a consistent focus on practical skill development and measurable

outcomes.

Founder and CEO Amanda Brown brings more than a decade of experience in violence prevention, youth development, community engagement, advocacy, and strategic programming. She holds a Master's in Peace & Justice from the University of San Diego and has worked with government agencies, nonprofits, coalitions, and community leaders across California and nationally. Her experience, combined with ABL's growing capacity in program design and evaluation, allows the organization to pair strong community engagement with meaningful performance measurement.

As ABL continues to grow, one of our priorities is expanding smaller, locally grounded programs that allow us to develop deeper relationships with specific communities. The proposed San Marcos Youth Leadership & Opportunity Cohort reflects that approach. Rather than offering a broad countywide program with limited local connection, ABL will focus grant resources specifically on San Marcos youth and young adults and build local recruitment and referral relationships that can continue beyond the grant period.

Our goal is not simply for participants to complete five workshops. We want young people to leave with greater confidence in their ability to communicate their needs, navigate resources, resolve conflict constructively, set meaningful goals, and take concrete next steps toward education, employment, leadership, or other opportunities. By investing in these foundational skills, ABL helps young people become more prepared to advocate for themselves, contribute positively to their communities, and build pathways toward long-term stability and success.

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

Please upload the annual operating budget for your organization.

ABL_Nonprofit_Operating_Budget.pdf

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

2024_Statement_of_Activity.pdf

AB_Livewell_Nonprofit_StatementofActivity.pdf

Please attach the first two pages of your Federal 990.

ABL_1-2_of_990.pdf

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

San_Marcos_Letter.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	6000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding **SMCF Budget Worksheet 2.xlsx**	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	ABL requests $6,000 for training, participant supports, materials, and evaluation. If partially funded, ABL will still run the program at a reduced scale while preserving the five core sessions.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Program coordination & recruitment	$ 900.00	
Cohort facilitation	$ 1,800.00	
Participant workbooks, supplies & materials	$ 400.00	
Participant incentives	$ 1,000.00	
Meals & refreshments	$ 600.00	
Transportation assistance	$ 700.00	
Evaluation & reporting	$ 600.00	
Total budget for this PROJECT:	$ 6,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	N/A	0	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Amanda Brown Livewell – 2026 Operating Budget

REVENUE

Source	Amount
Program Service/Contract Revenue	$273,227
Contributions & Donations	$0
Other Income	$0
Total Income	***$273,227***

EXPENSES

Category	Amount
Personnel	$18,000
Travel, Meals & Program-Related Transportation	$14,400
Occupancy & Facilities	$15,150
Insurance	$3,420
Technology & Communications	$1,998
Marketing & Outreach	$1,200
Administrative Costs	$300
Total Expenses	***$54,468***

Amanda Brown Livewell

Statement of Activity

January - December 2024

	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL
Revenue													
Donations Directed by Individuals			80.32	87.32	80.32	180.32	80.32	80.32	80.32	80.32	130.32	180.32	$1,060.20
Government Grants & Contracts	17,500.00	17,500.00	10,000.00	10,000.00	11,000.00	8,000.00	8,000.00	8,000.00	8,000.00	12,000.00	9,000.00	9,000.00	$128,000.00
Total Revenue	**$17,500.00**	**$17,500.00**	**$10,080.32**	**$10,087.32**	**$11,080.32**	**$8,180.32**	**$8,080.32**	**$8,080.32**	**$8,080.32**	**$12,080.32**	**$9,130.32**	**$9,180.32**	**$129,060.20**
GROSS PROFIT	**$17,500.00**	**$17,500.00**	**$10,080.32**	**$10,087.32**	**$11,080.32**	**$8,180.32**	**$8,080.32**	**$8,080.32**	**$8,080.32**	**$12,080.32**	**$9,130.32**	**$9,180.32**	**$129,060.20**
Expenditures													
Bank Charges	16.00	16.00	16.00	16.00	16.00	16.00	31.00	16.00	16.00	16.00	16.00	16.00	$207.00
Consulting	17,361.00	17,361.00	9,900.00	9,900.00	10,900.00	7,900.00	7,900.00	7,900.00	7,900.00	11,900.00	8,900.00	7,900.00	$125,722.00
Insurance			80.32	87.32	80.32	80.32	80.32	80.32	80.32	80.32	80.32	80.32	$810.20
Meals							15.77						$15.77
Travel							12.99						$12.99
Total Expenditures	**$17,377.00**	**$17,377.00**	**$9,996.32**	**$10,003.32**	**$10,996.32**	**$7,996.32**	**$8,040.08**	**$7,996.32**	**$7,996.32**	**$11,996.32**	**$8,996.32**	**$7,996.32**	**$126,767.96**
NET OPERATING REVENUE	**$123.00**	**$123.00**	**$84.00**	**$84.00**	**$84.00**	**$184.00**	**$40.24**	**$84.00**	**$84.00**	**$84.00**	**$134.00**	**$1,184.00**	**$2,292.24**
NET REVENUE	**$123.00**	**$123.00**	**$84.00**	**$84.00**	**$84.00**	**$184.00**	**$40.24**	**$84.00**	**$84.00**	**$84.00**	**$134.00**	**$1,184.00**	**$2,292.24**

Amanda Brown Livewell

Statement of Activity

January - December 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	TOTAL
Revenue													
Donations Directed by Individuals	202.32	80.48	87.16	80.16	90.16	87.16	87.16	87.16	87.16	87.16	87.16	87.16	$1,150.40
Government Grants & Contracts	9,000.00	9,000.00	17,000.00	8,000.00	8,000.00		16,000.00	8,000.00	8,000.00			16,000.00	$99,000.00
Total Revenue	**$9,202.32**	**$9,080.48**	**$17,087.16**	**$8,080.16**	**$8,090.16**	**$87.16**	**$16,087.16**	**$8,087.16**	**$8,087.16**	**$87.16**	**$87.16**	**$16,087.16**	**$100,150.40**
GROSS PROFIT	**$9,202.32**	**$9,080.48**	**$17,087.16**	**$8,080.16**	**$8,090.16**	**$87.16**	**$16,087.16**	**$8,087.16**	**$8,087.16**	**$87.16**	**$87.16**	**$16,087.16**	**$100,150.40**
Expenditures													
Consulting				17,000.00	30,000.00					37,000.00		16,035.00	$100,035.00
Insurance	80.32	80.48	87.16	80.16	87.16	87.16	87.16	87.16	87.16	87.16	87.16	87.16	$1,025.40
Office Expenses	122.00			63.78		0.00							$185.78
Total Expenditures	**$202.32**	**$80.48**	**$87.16**	**$17,143.94**	**$30,087.16**	**$87.16**	**$87.16**	**$87.16**	**$87.16**	**$37,087.16**	**$87.16**	**$16,122.16**	**$101,246.18**
NET OPERATING REVENUE	**$9,000.00**	**$9,000.00**	**$17,000.00**	**$ -9,063.78**	**$ -21,997.00**	**$0.00**	**$16,000.00**	**$8,000.00**	**$8,000.00**	**$ -37,000.00**	**$0.00**	**$ -35.00**	**$ -1,095.78**
Other Expenditures													
Fraud Payment							960.20	-960.20					$0.00
Total Other Expenditures	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$960.20**	**$ -960.20**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
NET OTHER REVENUE	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$ -960.20**	**$960.20**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
NET REVENUE	**$9,000.00**	**$9,000.00**	**$17,000.00**	**$ -9,063.78**	**$ -21,997.00**	**$0.00**	**$15,039.80**	**$8,960.20**	**$8,000.00**	**$ -37,000.00**	**$0.00**	**$ -35.00**	**$ -1,095.78**

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization
Amanda Brown Livewell

Employer identification number
-*4069

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				111,060.	100,154.	211,214.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3				111,060.	100,154.	211,214.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						211,214.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4				111,060.	100,154.	211,214.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						211,214.

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

September 24, 2026

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

Dear Board of Directors and Grants Review Committee,

Boys & Girls Club of San Marcos (BGCSM) appreciates its invaluable partnership with the San Marcos Community Foundation. Your enduring commitment to our community and the youth we serve has positively impacted generations of young people. We are a leading youth development organization in North San Diego County, offering a welcoming space for children and teens to learn, grow, and prepare for their future. I am writing this letter to support the submission of our Regular Grant request in September 2026. Please see the information below with details about the Wellness Program and this grant request.

In 2018, BGCSM launched our social-emotional Wellness Program in response to the growing need for mental health support among school-aged youth. We began by offering individual and group-based counseling services with social-emotional skill-building embedded in traditional after-school Club programs. The program was led by a director with support from social work interns.

Today, the Wellness Program serves more than 900 youth in a year, with a team of six full-time and part-time staff and social work interns. This team offers a suite of intentional, youth-centered services: individual and group counseling, in-the-moment coaching and guidance, wellness-themed skill-building programs, coaching for youth with acute mental and behavioral health needs, crisis intervention, and Youth Mental Health First Aid Training and mental health-focused trainings for staff.

Our organization respectfully requests a 2026 Regular Grant in the amount of $4,000 to support our social-emotional Wellness Program. Funding from the San Marcos Community Foundation will be used to purchase one laptop and program supplies, enabling our staff to offer intentional mental health support to youth, maintain accurate and timely records, develop and plan curriculum and programming, and prepare mental health-focused trainings for our Club staff.

With your support, we will offer life-changing services to youth, empower them to navigate challenges in healthy ways, and prepare for successful futures. We appreciate your consideration of this grant request and look forward to the prospects of continuing our partnership. Should you have any questions, please reach out to me at christine@boysgirlsclubsm.org or 760-539-3321. Thank you!

Sincerely,

Christine Vaughan
President & CEO

BOYS & GIRLS CLUB
OF SAN MARCOS

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

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

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

Housing Site
Melrose Villas Apartments

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

Board of Directors
Robin Flaum
Maria Gomez
Warren Gorowitz, CLIA, EMSL
Michael Harris
Andy Johnsen, Ed.D.
Janna Massoth
Stacy Moskowitz, CHRS
Tess Sangster
John Seymour
Anthony White
Michael Winter
Leon Wyden, Jr.

President & CEO
Christine Vaughan

Title

Boys & Girls Club of San Marcos – Wellness Program

09/28/2026

id. 55310433

by **Erin Radclyffe** in **San Marcos Community Foundation**
on behalf of **Boys & Girls Club of San Marcos**
erin@boysgirlsclubsm.org

Original Submission

09/28/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Boys & Girls Club of San Marcos – Wellness Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Wellness Program
Project Start Date	1/1/2027
Project End Date	5/31/2027
Date by Which Funds Will Be Expended:	5/31/2027
Total Number of People Served by this Project	400
Total Number of People Served by this Project in San Marcos Only	320
Grant Amount Requested	4000

	Organization Details
Organization Name	Boys & Girls Club of San Marcos
Organization Street Address	1 Positive Place
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	www.boysgirlsclubsm.org
Organization's EIN	95-3330218 200 Boys & Girls Club of San Marcos 0cacd079-8971-4cc7-858e-dafb5821e065 1 Positive Pl San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-02-10T00:00:00 2026-03-09T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-02-09T00:00:00 1982 06
	Contact Information
Contact First Name	Erin
Contact Last Name	Radclyffe
Contact Title	Director of Grants & Stewardship
Contact Phone	+17605393317
Contact Email	erin@boysgirlsclubsm.org

	Project Details
Briefly describe your request for funds.	The well-being and health of all young people is core to the mission of our organization. Through incredible philanthropic support and shared community vision, BGCSM was the first Club in the region in 2018 to launch a dedicated wellness program led by a Licensed Clinical Social Worker. Today, our wrap-around Wellness Program includes a dedicated team of six professionals, as well as a cohort of 3-5 MSW interns annually, who provide a blend of direct and in-direct services and programs for our youth, and training for staff. Our Wellness Program is available to all Club members and offers high-impact counseling, crisis intervention, and social-emotional skill building programs that are integrated in traditional after-school programs. Funding from the San Marcos Community Foundation will be used to purchase one laptop and program supplies for the Wellness Program, enabling us to offer intentional mental health services, maintain accurate and timely records, develop and plan curriculum and programming, and prepare mental health-focused trainings for our Club staff. This support will have a significant impact on the social-emotional health of our Club youth, empowering them to regulate their emotions using healthy coping strategies and feel confident and skilled in being able to navigate challenging situations.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	BGCSM serves school-aged youth ages 4 through 18 in San Marcos, connecting more than 3,000 youth to our after-school programs and services annually. The Wellness Program offers social-emotional skill-building programs and intentional mental health services, which are available to all Club youth. Last year, the Wellness Program served 39% of the total youth served (more than 900 youth). We anticipate serving 400 youth through the Wellness Program during a 6-month grant period. Our wellness services include: • **Individual counseling** and **in-the-moment coaching** facilitated by the Wellness Team • **Group-based counseling** facilitated by the Wellness Team and Club staff • **Wellness-themed programs** that introduce and reinforce social-emotional learning • **Crisis intervention** offered to youth should a mental health crisis arise • **Youth Mental Health First Aid Training** and **topic-specific mental health trainings** delivered by the Wellness Team for Club staff We recognize the significant impact that intentional and skilled mentorship and social-emotional wellness support can have on a young person's personal success. These wellness services—which benefit all Club youth—strengthen our youth's emotion regulation and decision-making skills, encourage them to form connections with others, and support them in establishing future goals.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	SMUSD: connecting underserved youth to free after-school programs (ASES/ELOP); operating 10 school-based Club sites. SEWI: Wellness Program consulting, staff trainings, guidance and policy development
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	2026 Flapjacks for Backpacks ($500): raised $35,000+ for scholarships & distributed backpacks/supplies to youth. 2026 Regular Grant ($1,500): facilitating a Baseball Club for youth during fall 2026.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	For 47 years, BGCSM has been committed to the well-being and success of school-aged youth in San Marcos. We further education and equity by filling gaps in access to opportunities for Club members to explore interests and enhance their skills. Our youth-centered programs empower Club members to build a foundation for future economic stability, promoting leadership, hard and soft skills, and technological skills that encourage professional development and increase their knowledge and readiness for the future. With 13 Club sites throughout San Marcos and serving more than 3,000 youth annually, our organization is well positioned to meet the growing needs of our youth. This year, we were selected as the school district's sole provider of after-school services through the ASES and ELOP contracts. With this expanded contract, we added TK and kindergarten to our program offerings. Our goal is to continue offering a safe, enriching place for youth to learn, grow, and thrive.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

BGCSM_FY2026-27_Org_Budget_Summary.pdf

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

BGCSM_Signed_Audited_FS_6.30.2025.pdf

Please attach the first two pages of your Federal 990.

BGCSM-990-2024-ScannedCopy_pgs._1-2.pdf

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

SMCF_Regular_Grant_Cover_Letter_2026-27_2-signed.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	374917
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funds will purchase one laptop and program supplies. Other funding supports other costs (personnel, operating costs, program supplies). We will offer this program if the full grant is not awarded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
(1) HP ProBook 14” Laptop with 3-year Wolf Pro Security at $3,538.72 each (includes taxes and fees)	$ 3,500.00	Price of laptop: $3,254 each. San Diego County sales tax rate (8.75%): $284.72 each. Total cost per laptop: $3,538.72
(4) Bean bag chairs at $62.28 each	$ 249.12	San Diego County Sales tax rate (8.75%) = $284.72 each
(3) Tents at $40 each	$ 120.00	Total cost per laptop: $3,538.72
(6) Noise-cancelling headphones at $24.77 each	$ 148.62	
Total budget for this PROJECT:	$ 4,017.74	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Kaiser San Diego – Grant 2025-26 (personnel and program supplies)	$ 3,333.00	C
Additional Funding Source 2	Children's Health Foundation – Special Grant 2026 (personnel for Wellness Coach)	$ 16,000.00	C
Additional Funding Source 3	Stater Bros. Charities – Grant 2026-27 (program supplies)	$ 2,500.00	P
Additional Funding Source 4	Kaiser San Diego – Grant 2026-27 (personnel and program supplies)	$ 25,000.00	P
Additional Funding Source 5	Children's Health Foundation – Signature Grant 2026-28 (new 2-year initiative to expand the Wellness Team)	$ 776,816.00	P
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			



Boys & Girls Club of San Marcos
FY2026-2027 Organizational Budget Summary

	Total
Revenue	
Contributions	$422,300
Grants	$4,988,991
Revenue Earned	$984,688
Special Event Income	$368,600
Total Revenue	**$6,764,579**
Expenditures	
Personnel Expenses	$5,259,280
Contract Services	$63,600
Operating Expenses	$534,835
Facility and Equipment Expenses	$202,160
Fundraising Expenses	$269,650
Program Expenses	$433,872
Total Expenditures	**$6,763,397**
Net Income	**$1,182**

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning 07/01/24 , and ending 06/30/25

95-3330218

BOYS & GIRLS CLUB OF SAN MARCOS

Net Asset / Fund Balance at Beginning of Year				5,136,197
Revenue				
Contributions		4,375,656		
Program service revenue		889,078		
Investment income		111,720		
Capital gain / loss		38,716		
Fundraising / Gaming:				
Gross revenue	314,515			
Direct expenses	234,841			
Net income		79,674		
Other income		3,353		
Total revenue			5,498,197	
Expenses				
Program services		4,618,624		
Management and general		795,598		
Fundraising		93,284		
Total expenses			5,507,506	
Excess / (deficit)				-9,309
Changes				90,062
Net Asset / Fund Balance at End of Year				5,216,950

Reconciliation of Revenue

Total revenue per financial statements	5,588,268
Less:	
Unrealized gains	104,689
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	14,618
Other	
Total revenue per return	5,498,197

Reconciliation of Expenses

Total expenses per financial statements	5,507,515
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	-9
Total expenses per return	5,507,506

Balance Sheet

	Beginning	Ending	Differences
Assets	5,620,441	5,640,058	
Liabilities	484,244	423,108	
Net assets	5,136,197	5,216,950	80,753

Miscellaneous Information

Amended return	
Return / extended due date	05/15/26
Failure to file penalty	

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 7/01, 2024, and ending 6/30, 20 25

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer

BOYS & GIRLS CLUB OF SAN MARCOS

EIN or SSN

95-3330218

Name and title of officer or person subject to tax

CHRISTINE VAUGHAN
CEO 11/24-6/25

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b 5,498,197
2a	**Form 990-EZ** check here	[ ]	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	**Form 1120-POL** check here	[ ]	b	**Total tax** (Form 1120-POL, line 22)	3b
4a	**Form 990-PF** check here	[ ]	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	**Form 8868** check here	[ ]	b	**Balance due** (Form 8868, line 3c)	5b
6a	**Form 990-T** check here	[ ]	b	**Total tax** (Form 990-T, Part III, line 4)	6b
7a	**Form 4720** check here	[ ]	b	**Total tax** (Form 4720, Part III, line 1)	7b
8a	**Form 5227** check here	[ ]	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	**Form 5330** check here	[ ]	b	**Tax due** (Form 5330, Part II, line 19)	9b
10a	**Form 8038-CP** check here	[ ]	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize COVELL, JANI & PASCH LLP to enter my PIN 21712 as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 03/26/26

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. 33687218200
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature LEON C. COVELL, CPA Date 03/26/26

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Form **8879-TE** (2024)
DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01/24 , and ending 06/30/25

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

C Name of organization
BOYS & GIRLS CLUB OF SAN MARCOS

Doing business as

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

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

D Employer identification number
95-3330218

E Telephone number
760-471-2490

G Gross receipts $ 6,794,441

F Name and address of principal officer:
CHRISTINE VAUGHAN
1 POSITIVE PLACE
SAN MARCOS CA 92069

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

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

J Website: WWW.BOYSGIRLSCLUBSM.ORG

H(c) Group exemption number

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

L Year of formation: 1979

M State of legal domicile:

Part I Summary

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

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	176
6 Total number of volunteers (estimate if necessary)	6	120
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	3,832,621	4,375,656
9 Program service revenue (Part VIII, line 2g)	945,139	889,078
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,366	150,436
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	58,354	83,027
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,888,480	5,498,197
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,169,823	4,113,228
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 93,284		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	445,449	1,394,278
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,615,272	5,507,506
19 Revenue less expenses. Subtract line 18 from line 12	1,273,208	-9,309

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	5,620,441	5,640,058
21 Total liabilities (Part X, line 26)	484,244	423,108
22 Net assets or fund balances. Subtract line 21 from line 20	5,136,197	5,216,950

Part II Signature Block

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

Sign Here

Signature of officer — Date

CHRISTINE VAUGHAN CEO 11/24-6/25
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LEON C. COVELL, CPA	LEON C. COVELL, CPA	03/31/26		P00166785

Firm's name: COVELL, JANI & PASCH LLP — Firm's EIN: 38-3730777
Firm's address: 345 W 9TH AVE STE 100 ESCONDIDO, CA 92025-5055 — Phone no. 760-737-0700

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

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form 990 (2024)

Part III Statement of Program Service Accomplishments

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

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

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

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

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

4a (Code:) (Expenses $ 4,618,624 including grants of $) (Revenue $ 1,042,687)
TO ENHANCE THE QUALITY OF LIFE WITH SPECIAL CONCERN FOR THE DISADVANTAGED. TO HELP YOUNG PEOPLE HELP THEMSELVES. TO PROVIDE SERVICES THAT ACHIEVE PERSONAL AND PROFESSIONAL GROWTH IN CHILDREN. PROVIDE PROGRAMS AND ACTIVITIES FOR CHILDREN BEFORE AND AFTER SCHOOL, AND ON ALL NON-SCHOOL DAYS AND HOLIDAYS.

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

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

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

4e Total program service expenses 4,618,624

INDEPENDENT AUDITOR'S REPORT AND

FINANCIAL STATEMENTS

OF

BOYS & GIRLS CLUB OF SAN MARCOS

JUNE 30, 2025 AND 2024

BOYS & GIRLS CLUB OF SAN MARCOS
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JUNE 30, 2025 AND 2024

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Covell, Janí & Pasch LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of Boys & Girls Club of San Marcos (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys and Girls Club of San Marcos as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Boys and Girls Club of San Marcos and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion .

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Covell, Jani & Pasch LLP
Escondido, California
March 13, 2026

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 1,616,599	$ 1,336,359
Investments, without donor restrictions	1,317,799	1,313,794
Unconditional promises to give	15,000	125,000
Grants receivable	160,886	292,948
Prepaid expenses	53,935	36,255
TOTAL CURRENT ASSETS	3,164,219	3,104,356
PROPERTY AND EQUIPMENT, NET	2,410,838	2,451,082
INVESTMENTS, ENDOWMENT (WITH DONOR RESTRICTIONS)	65,001	65,001
TOTAL ASSETS	**$ 5,640,058**	**$ 5,620,439**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 48,453	$ 70,804
Accrued payroll liabilities	235,810	209,157
Note payable	-	50,976
Deferred revenue and deposits	138,846	153,306
TOTAL CURRENT LIABILITIES	423,109	484,243
TOTAL LIABILITIES	423,109	484,243
NET ASSETS		
Without donor restrictions	4,772,101	4,806,970
With donor restrictions	444,848	329,226
TOTAL NET ASSETS	5,216,949	5,136,196
TOTAL LIABILITIES AND NET ASSETS	**$ 5,640,058**	**$ 5,620,439**

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
General club revenue	$ 889,078	$ -	$ 889,078
Grants	3,329,293	543,500	3,872,793
Public support contributions	365,593	-	365,593
In-kind donations	137,270	-	137,270
Special events	314,515	-	314,515
Less: special events direct expenses	(234,841)	-	(234,841)
Other income	3,353	-	3,353
Interest and dividends	111,720	-	111,720
Investment return, net	128,787	-	128,787
TOTAL SUPPORT AND REVENUE	5,044,768	543,500	5,588,268
NET ASSETS RELEASED FROM RESTRICTIONS	427,878	(427,878)	-
	5,472,646	115,622	5,588,268
EXPENSES			
PROGRAM SERVICES			
Jennifer Loscher & Autumn Dr. branches	1,388,759	-	1,388,759
San Marcos Unified School District	2,915,281	-	2,915,281
Other programs	314,584	-	314,584
TOTAL PROGRAM SERVICES	4,618,624	-	4,618,624
SUPPORTING SERVICES			
Management and general expenses	795,607	-	795,607
Fundraising costs	93,284	-	93,284
TOTAL SUPPORTING SERVICES	888,891	-	888,891
TOTAL EXPENSES	5,507,515	-	5,507,515
INCREASE (DECREASE) IN NET ASSETS	(34,869)	115,622	80,753
NET ASSETS AT BEGINNING OF YEAR	4,806,970	329,226	5,136,196
NET ASSETS AT END OF YEAR	**$ 4,772,101**	**$ 444,848**	**$ 5,216,949**

See independent auditor's report and notes to financial statements

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

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

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services				Support Services			Total Expenses
	JL & AD Branches	San Marcos Unified School District	Other Programs	Total Program Services	Management and General	Fundraising Costs	Total Support Services	Year Ended June 30, 2025
EXPENSES								
Advertising, promotions, and awards	$ 644	$ 96	$ -	$ 740	$35,816	$ 2,358	$ 38,174	$ 38,914
Bank and merchant fees	8,989	17,979	2,568	29,536	2,568	7,005	9,573	39,109
Board meetings/leadership support	-	-	-	-	665	-	665	665
Depreciation	79,598	159,196	22,742	261,536	22,742	-	22,742	284,278
Dues and licenses	10,161	19,283	2,756	32,200	14,227	348	14,575	46,775
Employee benefits	60,598	95,718	6,391	162,707	63,845	-	63,845	226,552
Employee wages and salaries	666,598	2,142,885	204,951	3,014,434	477,994	-	477,994	3,492,428
Employer payroll taxes, WC insurance and fees	99,118	198,877	28,574	326,569	67,679	-	67,679	394,248
Insurance	15,060	28,170	4,502	47,732	6,623	-	6,623	54,355
In-kind expense	-	-	-	-	-	74,154	74,154	74,154
Meals and entertainment	1,981	382	-	2,363	5,953	1,144	7,097	9,460
Outside Services	3,090	-	-	3,090	-	-	-	3,090
Postage	-	-	-	-	275	1,761	2,036	2,036
Professional fees	21,691	47,763	7,013	76,467	16,601	-	16,601	93,068
Printing and reproduction	1,361	2,258	323	3,942	322	-	322	4,264
Program field trips	26,842	6,978	-	33,820	-	-	-	33,820
Repairs and maintenance	95,854	28,268	75	124,197	1,039	128	1,167	125,364
Scholarships	-	-	1,000	1,000	-	-	-	1,000
Snack shack expense	-	-	1,840	1,840	-	-	-	1,840
Supplies and equipment	146,141	128,191	15,465	289,797	22,892	1,576	24,468	314,265
Telephone and utilities	22,426	12,450	466	35,342	37,113	1,426	38,539	73,881
Training and conferences	99,817	26,275	15,918	142,010	11,282	3,384	14,666	156,676
Travel	28,790	512	-	29,302	7,971	-	7,971	37,273
TOTAL EXPENSES	**$ 1,388,759**	**$ 2,915,281**	**$ 314,584**	**$ 4,618,624**	**$ 795,607**	**$ 93,284**	**$ 888,891**	**$ 5,507,515**

See independent auditor's report and notes to financial statements

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

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

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 80,752	$ (1,489)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS PROVIDED (USED) BY OPERATING ACTIVITIES		
Depreciation	284,278	244,801
Realized and unrealized (gain) loss on investments	(143,406)	(197,284)
Note payable reclassified as donation	(50,976)	-
(Increase) decrease in accounts receivable	110,000	177,727
(Increase) decrease in grants receivable	132,062	(53,604)
(Increase) decrease in prepaid expenses	(17,679)	11,250
Increase (decrease) in accounts payable	(22,351)	21,498
Increase (decrease) in accrued payroll expenses	26,652	22,760
Increase (decrease) in deferred revenue and deposits	(14,460)	42,967
Total adjustments	304,120	270,115
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	384,872	268,626
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(244,033)	(272,398)
Proceeds from sale of investments	1,100,119	946,332
Purchase of investments	(960,718)	(894,173)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(104,632)	(220,239)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds received on note payable	-	50,976
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	-	50,976
NET INCREASE (DECREASE) IN CASH	280,240	99,363
CASH, BEGINNING OF YEAR	1,336,359	1,236,996
CASH, END OF YEAR	**$ 1,616,599**	**$ 1,336,359**
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
CASH PAID DURING THE YEAR FOR:		
Interest expense	$ -	$ -
Income tax	$ -	$ -

See independent auditor's report and notes to financial statements

A. ORGANIZATION

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

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards/Change in Accounting Principles

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

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

Basis of Accounting

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

Financial Statement Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes thereon are classified and reported as follows:

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation (Continued)

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Investments

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

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

The Board of Directors of the Club has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Club classifies as with donor restrictions net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

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

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

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

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

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

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

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

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

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

From time to time, the fair value of assets associated with individual or donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Club to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, a deficiency of this nature is reported as unrestricted net assets. There was no such deficiency as of June 30, 2025 and 2024.

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

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

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements

Generally accepted accounting principles establish a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. based on inputs used to measure fair value, The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

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

Level 1 Unadjusted quoted prices for identical assets or liabilities in active markets that the Club has the ability to access

Level 2 Observable quoted prices for similar assets or liabilities in active markets

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

Assets and liabilities are classified in their entirety based on the lowest level of any input that is significant to the fair value measurement. The Club's assessment of the significance of a particular input to the fair value measurement requires judgement and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have been no changes in methodologies used at June 30, 2025.

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

Equities and exchange-traded: valued at the closing price reported on the active market on which the individual securities are traded (level 1).

Mutual funds: valued at the net asset value (NAV) of shares held by the Club at year end (level 1).

Accounts Receivable

Accounts receivable consist of program fees due and grant contracts and are stated at the amount management expects to collect from unpaid balances.

An allowance for doubtful accounts is estimated based on the Club's historical losses, review of specific problem accounts, existing economic conditions, and the financial stability of customers/grantors. Normal receivables are due 30 days after the issuance of the invoice. Generally, the Club considers contract receivables past due after 90 days. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to Give

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

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

Cash and Cash Equivalents

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

Property and Equipment

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

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

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

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

Membership Fees – Membership fees for access to the Club's support services, which include admittance into the facility, access to technology resources, and access to sports and recreational activities, which are nonrefundable, are recognized over the membership period remaining based on when the fees are collected. Memberships are utilized for access to the Club's support services, and as such, performance obligations include ensuring the Club has educators and other resources available over time in order to have activities for which individuals who pay such fees are participating. Membership fee revenue was $48,498 and $42,121 for the years ended June 30, 2025 and 2024, respectively and is included in general club revenue on the statements of activities.

Program Fees – The Club generates revenue from registration fees for after-school, teen, school holiday and summer programs, which are nonrefundable. Program fees are considered exchange transactions by nature and are recognized over the period the activity is provided. Program fee revenue was $814,341 and $819,515 for the years ended June 30, 2025 and 2024, respectively, and is included in general club revenue on the statements of activities.

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

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

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition (Continued)

The Club receives some grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as contribution revenue when the Club has incurred expenditures in compliance with specific contract or grant provisions. Any amounts received prior to incurring qualifying expenditures would be reported as refundable advances in the statement of financial position. The Club had grants receivable in the amount of $160,886 and $292,948 at June 30, 2025 and 2024, respectively, for qualifying expenditures that have been incurred, but not yet reimbursed to the Club.

Deferred Revenue

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

Donated Assets and Services

Contributions of donated non-cash assets are recorded at their fair value in the period received. See Note J for donated non-cash assets.

Contributions of donated services that create or enhance non-financial assets or that require specialized skill, are provided by entities or persons possessing those skills, and would typically need to be purchased if they were not donated, are recorded at their fair value in the period received. Donated services from volunteers have not been reflected in the financial statements because the criteria for recognition has not been satisfied. Nevertheless, 120 volunteers donated approximately 438 hours of their time to the Club for its educational programs.

Functional Allocation of Expenses

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

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

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

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and other long-term liabilities in the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in the statements of financial position. For the years ended June 30, 2025 and 2024, the Club did not have any finance lease or material long-term operating lease obligations.

Advertising

The Club expenses advertising costs as they are incurred. The total advertising expense for the years ended June 30, 2025 and 2024 was $38,914 and $39,030, respectively.

Income Tax

The Club is a private not-for-profit corporation organized under the laws of the state of California. As a Section 501(c)(3) organization, it is exempt from income tax under the U.S. Internal Revenue Code and Section 23701(d) of the California State Revenue and Taxation Code, except for unrelated business activities or unrelated business income. During the years ended June 30, 2025 and 2024, there were no unrelated business activities or unrelated business income.

C. RECEIVABLES

Receivables consist of the following at June 30:

	2025	2024
Grants receivable		
Reimbursable grant contracts	$ 160,886	$ 292,948
Unconditional promises to give		
With donor restrictions for wellness program	$ 15,000	$ 125,000

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

D. FAIR VALUE MEASUREMENTS

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

2025	Level 1	Level 2	Level 3	Total
Mutual funds				
Bond funds	$ 85,389	$ -	$ -	$ 85,389
Corporate bonds	249,273	-	-	249,273
Equities & exchange-traded				
Communication services	123,916	-	-	123,916
Consumer defensive	64,092	-	-	64,092
Consumer goods	82,112	-	-	82,112
Equity Energy	25,443	-	-	25,443
Financial services	71,387	-	-	71,387
Health	54,567	-	-	54,567
Industrial goods	18,634	-	-	18,634
Large blend	117,391	-	-	117,391
Large growth	54,061	-	-	54,061
Technology	436,535	-	-	436,535
Total asset fair value	$ 1,382,800	$ -	$ -	$ 1,382,800

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

E. INVESTMENTS

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

2025	Gross Amortized Cost	Gross Unrealized Gains/Losses	Fair Value
Equities and exchange traded	$ 760,609	$ 287,530	$ 1,048,139
Mutual funds	322,593	12,068	334,661
	$ 1,083,202	$ 299,598	$ 1,382,800
2024			
Equities and exchange traded	$ 695,209	$ 181,742	$ 876,951
Mutual funds	481,349	20,495	501,844
	$ 1,176,558	$ 202,237	$ 1,378,795

Investments are classified as follows at June 30:

	2025	2024
Investments, without donor restrictions	$1,317,799	$1,313,794
Investments, endowment (restricted)	65,001	65,001
	$1,382,800	$1,378,795

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

	2025	2024
Realized and unrealized gains (losses), net	$ 143,405	$ 197,284
Investment management fees	(14,618)	(13,159)
	$ 128,788	$ 184,125

F. CASH FLOW INFORMATION

The Club did not have any non-cash financing transactions relating to the purchase of fixed assets for the years ended June 30, 2025 and 2024.

G. LINE OF CREDIT

The Company has a $250,000 revolving line of credit with its bank. The line is secured by all business assets and matures in December 2027. Interest is calculated on outstanding balances at a rate of Prime plus 2.25% (not to fall below 6.5%). The Club did not have a balance due on the line of credit at June 30, 2025 and 2024.

H. PROPERTY AND EQUIPMENT

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

	2025	2024
Building	$1,318,013	$1,318,013
Building improvements – Autumn Drive	1,152,874	1,152,874
Computers and peripherals	191,353	185,129
Furniture and fixtures	338,222	334,912
Leasehold improvements	1,545,684	1,311,184
Office equipment	43,200	43,200
Software	12,121	12,121
Vehicles	208,136	208,136
	4,809,603	4,565,569
Less accumulated depreciation	(2,398,765)	(2,114,487)
	$2,410,838	$2,451,082

Depreciation expense for the years ended June 30, 2025 and 2024 was $284,278 and $244,801, respectively.

I. AVAILABILITY AND LIQUIDITY

The following reflects the Club's financial assets as of June 30, 2025, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date:

Financial assets at year-end:	
Cash and cash equivalents	$ 1,616,599
Investments	1,382,800
Grants receivable	160,886
Promises to give	15,000
Total financial assets available	3,175,285
Less amounts not available for general use:	
Investment endowment	(65,001)
Financial assets available to meet cash needs for general expenditures over the next twelve months	$ 3,110,284

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

As disclosed in Note G, the Club has a $250,000 line of credit to support temporary cash flow needs subject to board direction and restrictions.

J. NOTE PAYABLE

The Club received a loan from a company whose president and founder is a board member of the Club. The loan, totaling $50,976, covered the final payment due on the installation of the Club's rooftop solar system. The loan was interest-free and was to be repaid when the Club received the solar energy tax credit. The company could forgive the loan at any time, in which case the amount would be recognized as a donation. In September 2024, the Club was notified that the loan was forgiven and was therefore reported as a donation in the year ended June 30, 2025. The outstanding balance on the note payable at June 30, 2025 and 2024 was $0 and $50,976, respectively.

K. GIFTS IN-KIND

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

	2025	2024
Prizes for fundraising events	$ 51,169	$ 93,518
Supplies for fundraising events	11,947	35,462
Supplies for programs	74,154	46,421
	$ 137,270	$ 175,401

All in-kind donations received by the Club for the years ended June 30, 2025 and 2024 were valued based on the estimated fair market value and classified as without donor restrictions since they were received and utilized in the same period.

L. MAJOR GRANT CONTRACTS

After School Education and Safety (ASES) Program: There are contract agreements between San Marcos Unified School District and the Club (contractor) to operate an ASES program to improve academic achievement and provide safe and healthy recreation and prevention activities for students at qualified school sites. Initial grant contract terms covered a three-year period with extensions. Although this period has expired, the contract terms are eligible for renewal on an annual basis, and were renewed for the years ended June 30, 2025 and 2024. Award amounts totaled $825,645 and $904,272 for the years ended June 30, 2025 and 2024, respectively. Payments received totaled $825,645 and $904,272 for the years ended June 30, 2025 and 2024, respectively.

Expanded Learning Opportunity Program (ELOP): There is a contract agreement between San Marcos Unified School District and the Club (contractor) to implement the Expanded Learning Opportunity Program at numerous school sites in San Marcos. Award amounts totaled $2,654,606 and $1,975,220 for the years ended June 30, 2025 and 2024, respectively. Payments received totaled $1,962,261 and $1,917,833 for the years ended June 30, 2025 and 2024, respectively.

L. MAJOR GRANT CONTRACTS (CONTINUED)

Boys & Girls Club National Youth Mentoring Program (OJP): There are contract agreements between Boys & Girls Clubs of America and the Club (contractor) to create and/or preserve full-time equivalent paid staff positions and to implement or expand an evidence-based mentoring program. Grant contract terms cover a calendar year period. Any remaining amounts may carry forward to the next year. Total payments received for the years ended June 30, 2025 and 2024 were $96,199 and $36,315, respectively.

Best Buy Foundation: There are contract agreements between The Best Buy Foundation and the Club (contractor) that provide grants to the Club when it establishes certain programs as follows: (1) Refresh & Retool Grant for the Club's Teen Tech Center for which $0 and $10,000 were received for the years ended June 30, 2025 and 2024, respectively, (2) an annual membership that includes a grant and license agreement for the Club's Best Buy Teen Tech Center for which $340,000 and $60,000 were received for the years ended June 30, 2025 and 2024, respectively, (3) Teen Tech Center Youth Internships & Incentives Grant for which $13,000 and $29,640 were received for the years ended June 30, 2025 and 2024, respectively, (4) Teen Tech Center remodel grant for which $0 and $60,000 were received for the years ended June 30, 2025 and 2024, respectively, (5) Charity Classic Project Showcase Grant for which $4,500 and $0 were received for the years ended June 30, 2025 and 2024, respectively, and (6) Tech Revitalization Grant for which $10,000 and $0 were received for the years ended June 30, 2025 and 2024, respectively.

Hope through Housing After School Program: There are contract agreements between the Hope Through Housing Foundation and the Club (contractor) to operate after school programs at satellite sites located in two different affordable housing sites to provide academic readiness and decreased tolerance for bullying and violence programs to youth members. The grant contract terms covered ten-month periods from August 20 through June 11. Award amounts totaled $14,375 per month (up to $143,750) and $12,500 per month (up to $125,000) for the years ended June 30, 2025 and 2024, respectively. For the years ended June 30, 2025 and 2024, there were additional funds provided for summer programs. Total payments received for the years ended June 30, 2025 and 2024 were $142.063 and $134,000, respectively.

State of California Natural Resources Agency Grant: The Club received a grant from the state of California to purchase three vans and provide cultural field trips and programs. The vans were purchased during the year ended June 30, 2023. The grant reimbursed up to $300,000 of eligible costs. Total payments received for the years ended June 30, 2025 and 2024 were $0 and $99,485, respectively.

Copper Creek After School Program: There were contract agreements between BRIDGE Housing Corporation and the Club (contractor) to operate after school programs at Copper Creek Apartments to provide academic readiness and decreased tolerance for bullying and violence programs to youth members. The grant contract terms cover a calendar year period. Total payments received for the years ended June 30, 2025 and 2024 were $0 and $17,623, respectively. The Copper Creek contract was terminated due to low attendance.

M. NET ASSETS WITH DONOR RESTRICTIONS

Changes in restricted net assets for the year ended June 30, 2025 are as follows:

Purpose restrictions	2024	Additions	Released	2025
Best Buy Teen Tech Center	$ 9,147	$ 416,600	$ (272,413)	$ 153,334
Dr. Seuss Fdn – literacy program	-	15,000	(7,500)	7,500
Field trips	-	5,000	-	5,000
Forte for Children – Music program	5,078	15,000	(17,078)	3,000
Leaders in training program	-	46,500	-	46,500
STEM Grant	-	15,000	(14,114)	886
Wellness program	250,000	30,400	(116,773)	163,627
	264,225	543,500	(427,878)	379,847
Permanently restricted				
Endowment fund	65,001	-	-	65,001
	65,001	-	-	65,001
	$ 329,226	$ 543,500	$ (427,878)	$ 444,848

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

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

N. REVENUE CONCENTRATION

The Club received numerous grants from the San Marcos Unified School District, which provided $2,787,971 and $2,822,041, or approximately 59% and 59%, of the Club's total grant and public support revenue for the years ended June 30, 2025 and 2024, respectively.

O. CONCENTRATIONS OF CREDIT RISK

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

The Club maintains cash and cash equivalents and short and long-term investments with major banks. Accounts at banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 at each institution. At June 30, 2025 and 2024, the Club did not have balances in excess of the FDIC coverage.

The Club also maintains accounts with a brokerage company. These accounts contain cash and securities and balances are insured up to $500,000 (with a limit of $250,000 for cash) by the Securities Investor Protection Company (SIPC). At June 30, 2025 and 2024, the Club had a balance in excess of coverage of $882,800 and $878,795, respectively.

P. OPERATING LEASE OBLIGATIONS

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

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

Q. PENSION PLAN

The Club has adopted a defined 401(k) profit sharing plan. The plan is open to all eligible employees. The Club makes a mandatory three percent (3%) safe harbor contribution per the requirements of the Boys and Girls Club of America. In addition, the Club matches 100% up to 4% of employees' compensation. Employees become vested in the plan based on a two-to-six year graded vesting scale. Safe harbor contributions paid by the Club are offset by forfeiture amounts. The total pension expense for the years ended June 30, 2025 and 2024 was $42,351 and $40,879, respectively.

R. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 13, 2026, the date the financial statements were available to be issued. Management is not aware of any events that have occurred subsequent to June 30, 2025 that would require adjustment to, or disclosure in the financial statements.

"We can all be Angels."

BREAST CANCER ANGELS

15173 Springdale St., Huntington Beach, CA 92649 · (714) 898-8900 · breastcancerangels.org

July 27, 2026

Dear Members of the San Marcos Community Foundation Board,

For nearly four decades, the San Marcos Community Foundation has worked to enrich the quality of life for residents of San Marcos — not as an abstract commitment, but as a living practice, demonstrated grant by grant, year after year. On behalf of the Board of Directors at Breast Cancer Angels, we are deeply grateful for the generous support the Foundation has extended to our organization over the past two years: $1,000 in 2024 and $1,500 in 2025. Those grants went directly to San Marcos families facing financial hardship during breast cancer treatment, helping local residents stay housed, fed, and focused on healing during the most vulnerable time of their lives. We are writing to ask you to build on that investment once more.

Breast Cancer Angels was founded in 2000 by Faye Dietiker, a Stage IV survivor who watched her fellow patients in a chemotherapy room choose between rent and medication, and decided that was a choice no one should have to make. That founding conviction maps directly onto what the Foundation has prioritized for 38 years: the health and well-being of underserved community members who need a neighbor, not a bureaucracy.

BCA is precisely that kind of neighbor. When a San Marcos resident calls us during treatment, there is no waiting list, no 90-day intake process, no stack of forms for a woman too exhausted from chemotherapy to lift a pen. Our hospital partnerships allow us to verify need and deliver grocery cards, utility assistance, housing support, and transportation within 10 to 14 business days. Leading this work is our Executive Director, Lisa Erickson, a breast cancer survivor herself, whose lived experience shapes every aspect of how BCA serves patients. In 2025, we distributed more than $130,000 in direct aid to San Diego County patients, with 100% of those funds reaching patients directly. Not a dollar touched overhead.

The Foundation's own grantee feedback captures what this kind of investment yields: organizations that stabilize vulnerable residents, reduce strain on community services, and strengthen the broader fabric of San Marcos. That is exactly what One Family at a Time does. The San Marcos resident who stays in her home during chemotherapy because BCA covered two months of rent is the same resident who, when treatment ends, becomes a volunteer, a donor, and an active member of this community again. We call them Angels. You have helped create them.

We respectfully request $5,000 in support of One Family at a Time for the 2027 grant cycle. It would be an honor to continue earning the Foundation's trust.

Sincerely,

Holli Lienau

Holli Lienau
Board President, Breast Cancer Angels

Title

Breast Cancer Angels - One Family at a Time

07/30/2026

id. 54748735

by **Lisa Erickson** in **San Marcos Community Foundation**
on behalf of **Breast Cancer Angels**

15173 Springdale St.
Huntington Beach, California
92649
United States
(714) 898-8900
breastcancerangelsgrants@gmail.com

Original Submission

07/30/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Breast Cancer Angels - One Family at a Time
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	One Family at a Time
Project Start Date	1/1/2027
Project End Date	12/31/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	2000
Total Number of People Served by this Project in San Marcos Only	200

Grant Amount Requested	5000
	Organization Details
Organization Name	Breast Cancer Angels
Organization Street Address	15173 Springdale St.
Organization City	Huntington Beach
Organization State	CA
Organization Zip Code	92649
Organization Website	http://www.breastcancerangels.org/
Organization's EIN	33-0937846 200 Breast Cancer Angels a2e12671-8144-448e-a4c9-e539473a64c9 15173 Springdale St Huntington Beach CA 92649 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-05-12T00:00:00 2026-06-01T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-05-12T00:00:00 2001 06
	Contact Information
Contact First Name	Lisa
Contact Last Name	Erickson
Contact Title	Executive Director
Contact Phone	+17148988900

Contact Email	lisa@breastcancerangels.org
	Project Details
Briefly describe your request for funds.	Breast Cancer Angels (BCA) respectfully requests $5,000 in support of our One Family at a Time program, which provides immediate financial assistance to breast cancer patients in San Marcos and across San Diego County as they undergo treatment. Founded in 2000 by Stage IV survivor Faye Dietiker, BCA has distributed more than $9 million in direct aid to patients over 25 years. We serve approximately 200 patients per month, providing grocery gift cards, gas cards, housing and utility assistance, transportation, and medical co-pay support within 10 to 14 business days of a patient's first call. There is no waiting list and no burdensome paperwork. One hundred percent of grant funds go directly to patient assistance; all overhead is covered by our endowment and a corporate sponsor. We are grateful for the San Marcos Community Foundation's support in 2024 and 2025. With renewed funding, BCA will ensure that San Marcos residents facing breast cancer can focus entirely on healing without the devastating added burden of choosing between treatment and keeping food on the table.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Breast Cancer Angels has proudly served San Marcos and San Diego County residents for several years, and we are honored to have received San Marcos Community Foundation support in both 2024 and 2025. That investment directly reached breast cancer patients in this community who were on the verge of losing their housing, going without groceries, or abandoning treatment due to financial crisis. San Diego County represents one of BCA's largest service areas, with an average of approximately 538 patients served annually. Sixty percent of those we serve are women of color, and virtually all are low- to moderate-income. Based on San Marcos' share of San Diego County's population, we estimate that approximately 200 San Marcos residents benefit from BCA's One Family at a Time program each year. A $5,000 grant from the San Marcos Community Foundation would directly fund patient assistance for these residents, keeping families in their homes, food on their tables, and patients on the path to completing treatment. For a breast cancer patient with no income, that is not a small thing. It can be the difference between surviving and not.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes. BCA partners with City of Hope, Kaiser Permanente, Hoag Hospital, and the American Cancer Society, which refer and verify San Diego County breast cancer patients for our program.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes. BCA received $1,000 (2024) and $1,500 (2025) for One Family at a Time, providing grocery, utility, and housing assistance to San Marcos patients during treatment.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Breast Cancer Angels (BCA) was founded in 2000 by Faye Dietiker, a Stage IV breast cancer survivor who sat in a chemotherapy room and watched woman after woman crumble under the financial weight of a diagnosis. She saw mothers who had to choose between paying for medication and putting food on the table for their children, and she couldn't look away. Together with her sisters and friends, she pooled $2,000 to help the women in that room. From that act of community, Breast Cancer Angels was born. Our mission is to provide immediate financial and emotional support to breast cancer patients as they undergo treatment. Over 25 years later, BCA has distributed more than $9 million in direct assistance to patients and their families across Southern California. One hundred percent of donations go directly to patient assistance: all organizational overhead is covered by our endowment and corporate sponsors. STRATEGIC OBJECTIVES BCA's primary objective is speed. When a breast cancer patient loses her income and faces mounting bills, she cannot wait 90 days for help. Our hospital partnership model — which includes City of Hope, Kaiser Permanente, Hoag Hospital, UCI Medical Center, Adventist Health, and hospital and oncology partners throughout San Diego County — allows us to verify need and deliver assistance within 10 to 14 business days of a

patient's first call. No burdensome paperwork. No red tape. Just help, when it is needed most.

Our second objective is comprehensiveness. BCA addresses the full range of financial strain a diagnosis creates: grocery gift cards, gas cards, housing and utility assistance, transportation, and medical co-pay support. Patients receive $200 to $300 per month for up to three months, with higher amounts available based on cancer stage, income loss, and number of dependent children.

Our third objective is emotional support alongside financial relief. BCA is led by Executive Director Lisa Erickson, a breast cancer survivor whose lived experience shapes every aspect of how we serve patients. Lisa processes patient applications personally, ensuring financial assistance is delivered with both efficiency and compassion. Alongside her, licensed clinical social worker Kathy McCaleb, MSW, LCSW — who has worked with BCA clients for over 22 years — provides navigation assistance, helping patients identify and access additional community resources throughout their treatment journey. When patients call BCA, they reach people who listen, understand, and act.

MILESTONE ACHIEVEMENTS

Since our founding, BCA has served more than 2,400 patients annually — approximately 200 per month — across Los Angeles, Orange, San Diego, Riverside, San Bernardino, and Kern counties. In 2025 alone, BCA distributed $548,530 in direct patient assistance, including more than $130,000 to San Diego County residents. Our 883 verified unduplicated individuals served in 2025 represent families who were kept housed, fed, and in treatment because our community showed up for them.

An estimated 25% of patients who complete treatment alongside BCA choose to give back — as monthly donors or volunteers — a cycle of generosity we call the Angel Effect. It is the foundation of BCA's long-term sustainability and a testament to the profound impact this program has on the lives it touches.

TESTIMONIALS

Kimberly H. was diagnosed with breast cancer just before the COVID-19 pandemic. She had to quit her job, losing both income and the energy to navigate a system that wasn't built for someone fighting for her life. When a $1,000 electricity bill arrived, she called BCA. "I made a call and all the money came in a week," she said. "The process was so simple. There are other programs out there, but they have a 90-day waiting period and require me to jump through hoops and hurdles. I can't do that. I have to save my energy for testing, labs, and chemo. Breast Cancer Angels call themselves angels, and I told them they definitely are."

Kathy McCaleb, LCSW, reflects on what makes BCA unique: "Every client I called was so nice and so grateful. One of the unique things about Breast Cancer Angels is that clients get help almost immediately. There's no red tape. When your rent is due in three days or you've gotten a shut-off notice, you can't wait a month or two months for an agency to decide

whether they can assist you. The stress is relieved. They know they've got a roof over their head. They know they've got someone who understands what they're going through."

COMMITMENT TO SAN MARCOS

The San Marcos Community Foundation has been a valued partner in this work, and BCA is proud to have received Foundation support in both 2024 and 2025. With continued investment, we will ensure that San Marcos residents facing breast cancer are never forced to choose between their treatment and their most basic needs. That is the promise Faye Dietiker made in a chemotherapy room over 25 years ago, and it is the promise we keep every single day.

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

BCA_Additional_Materials-updated-July_2026.pdf

Please upload the annual operating budget for your organization.

BCA_Budget_2026_Annual_Annotated.pdf

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

BCA_Financial_Statement-merged.pdf

Please attach the first two pages of your Federal 990.

BCA_2024_990_First_Two_Pages.pdf

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

BCA_SMCF_Board_Authorization_Letter_2026.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	690900

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	BCA's OFT program is fully operational regardless of this award. Funds go directly to patient assistance. Partial funding will serve fewer San Marcos residents but remain impactful.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Grocery assistance (gift cards)	$ 524,701.00	Costco, Ralphs, Sprouts, Trader Joe's, Vons/Albertsons
Transportation assistance (gas cards & rideshare)	$ 88,937.00	Gas cards + Uber/Lyft vouchers for treatment travel
Housing assistance (rent/mortgage)	$ 46,800.00	Emergency rental support during treatment
Utility assistance	$ 18,898.00	Electric, gas, water, phone
Medical or insurance expense	$ 2,235.00	Assistance with monthly medical insurance payments
Social worker services	$ 5,856.00	Kathy McCaleb, LCSW — patient navigation & support
Final expense fund	$ 788.00	Palliative care and end-of-life assistance
Patient telephone	$ 210.00	Communication support for patients
Medical Co-pays	$ 2,475.00	Co-pay coverage for treatment-related visits
Total budget for this PROJECT:	$ 690,900.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	QueensCare Foundation	$ 50,000.00	C
Additional Funding Source 2	Mr. & Mrs. Anthony Lienau	$ 58,050.00	C
Additional Funding Source 3	Board Annual Giving	$ 68,000.00	C
Additional Funding Source 4	Just Cure It	$ 30,000.00	C
Additional Funding Source 5	Stephani Davis	$ 10,450.00	C
Additional Funding Source 6	Henry Schein/Better Buzz/Raymond/Riptides/Spotfund	$ 17,628.00	C
Additional Funding Source 7	Eva L. McKenzie Memorial Fund	$ 7,000.00	C
Additional Funding Source 8	Individual Donations (general)	$ 137,750.00	C
Additional Funding Source 9	Event Fundraising (Summer Gala + Holiday Luncheon)	$ 436,954.00	C
Additional Funding Source 10	David Geffen Foundation	$ 25,000.00	P

BREAST CANCER ANGELS – P&L Budget (2026 Actual + Forecast)

2026 includes January-June actual and July-December projected; 2027-2030 use growth assumptions and line-item overrides. 2026 expenses are highlighted in yellow.

Line Item	2025	2026	2027	2028	2029	2030
Income						
Christmas Luncheon	$ 200	$ -	$ -	$ -	$ -	$ -
Christmas Centerpieces	$ 478	$ 502	$ 552	$ 608	$ 668	$ 735
Christmas Donations	$ 30,591	$ 24,304	$ 26,735	$ 29,408	$ 32,349	$ 35,584
Christmas Raffle	$ 9,757	$ 10,244	$ 11,269	$ 12,396	$ 13,635	$ 14,999
Christmas Sponsorship	$ 12,971	$ 12,569	$ 13,826	$ 15,209	$ 16,730	$ 18,403
Christmas Tickets	$ 33,842	$ 35,403	$ 38,943	$ 42,837	$ 47,121	$ 51,833
Christmas Vendor	$ 3,295	$ 1,641	$ 1,805	$ 1,985	$ 2,184	$ 2,402
Paddle Raise	$ 122,417	$ 129,138	$ 142,051	$ 156,256	$ 171,882	$ 189,070
Total for Christmas Luncheon	**$ 213,550**	**$ 213,801**	**$ 235,181**	**$ 258,699**	**$ 284,569**	**$ 313,026**
Donations		$ -	$ -	$ -	$ -	$ -
Angel Dues	$ 66,185	$ 70,693	$ 77,763	$ 85,539	$ 94,093	$ 103,502
BCA Round Up	$ 3,179	$ 3,338	$ 3,672	$ 4,039	$ 4,443	$ 4,888
Clubs-Organizations	$ 27,682	$ 35,815	$ 39,396	$ 43,336	$ 47,669	$ 52,436
Corp Matching Funds	$ 2,085	$ 1,799	$ 1,979	$ 2,177	$ 2,395	$ 2,634
Corp-Other	$ 37,919	$ 33,912	$ 37,303	$ 41,034	$ 45,137	$ 49,651
General Donation	$ 25,329	$ 27,212	$ 29,933	$ 32,926	$ 36,219	$ 39,841
Grants	$ 95,750	$ 99,391	$ 109,330	$ 120,263	$ 132,289	$ 145,518
Harbor Distributing TN	$ 971	$ 1,020	$ 1,122	$ 1,234	$ 1,357	$ 1,493
Honor Donation	$ 617	$ 2,519	$ 2,770	$ 3,048	$ 3,352	$ 3,688
Mailer	$ 3,164	$ 3,672	$ 4,040	$ 4,444	$ 4,888	$ 5,377
Memory Donations	$ 2,400	$ 3,192	$ 3,511	$ 3,862	$ 4,248	$ 4,673
Overhead -Lienau	$ 36,000	$ 35,400	$ 38,940	$ 42,834	$ 47,117	$ 51,829
Pink Patch Fund	$ 2,688	$ 2,822	$ 3,104	$ 3,415	$ 3,756	$ 4,132
School Donations	$ 8,469	$ 8,799	$ 9,679	$ 10,647	$ 11,711	$ 12,882
Total for Donations	**$ 312,439**	**$ 329,584**	**$ 362,542**	**$ 398,797**	**$ 438,676**	**$ 482,544**
Fundraising Events	$ 10,031	$ 11,107	$ 12,218	$ 13,440	$ 14,784	$ 16,262
Boob Ride	$ 14,000	$ 10,000	$ -	$ -	$ -	$ -
Bunko	$ 1,325	$ 1,391	$ 1,530	$ 1,683	$ 1,852	$ 2,037
Casino Nights-Speakeasy	$ 40,973	$ -	$ -	$ -	$ -	$ -
Feltman-Dove Canyon	$ 10,689	$ -	$ -	$ -	$ -	$ -
Golf Events	$ 20,000	$ 25,672	$ 28,239	$ 31,063	$ 34,169	$ 37,586
Costa Mesa W.G. Tournament	$ 5,465	$ 5,738	$ 6,312	$ 6,943	$ 7,638	$ 8,401
Genesis Invitational	$ -	$ 22,953	$ 25,248	$ 27,773	$ 30,550	$ 33,605
Hoag Classic	$ 9,031	$ 710	$ 781	$ 859	$ 945	$ 1,040
LW Golf Tournament	$ 11,884	$ 9,118	$ 10,030	$ 11,033	$ 12,137	$ 13,350
Mile Sq Golf	$ 18,533	$ -	$ -	$ -	$ -	$ -
Total for Golf Events	**$ 64,913**	**$ 64,191**	**$ 70,610**	**$ 77,671**	**$ 85,439**	**$ 93,982**
Palisades Tennis	$ 17,549	$ 18,426	$ 20,269	$ 22,296	$ 24,525	$ 26,978
PHP	$ 68	$ 72	$ 79	$ 87	$ 96	$ 105
Quartermania	$ 2,253	$ -	$ -	$ -	$ -	$ -
Saddle Up	$ -	$ 31,757	$ 38,108	$ 45,730	$ 54,876	$ 65,851
Torrance Luncheon	$ 5,516	$ -	$ -	$ -	$ -	$ -
Total for Fundraising Events	**$ 167,318**	**$ 136,945**	**$ 142,815**	**$ 160,907**	**$ 181,571**	**$ 205,216**
Income - Interest	$ 14,505	$ 15,711	$ 17,283	$ 19,011	$ 20,912	$ 23,003
Interest on MM Account	$ 12,650	$ 7,208	$ 7,929	$ 8,722	$ 9,594	$ 10,554
Refund.	$ 1,552	$ 35	$ 39	$ 43	$ 47	$ 52
Services	$ 39	$ -	$ -	$ -	$ -	$ -
Total for Income	**$ 722,052**	**$ 703,285**	**$ 765,789**	**$ 846,179**	**$ 935,370**	**$ 1,034,394**
Gross Profit	**$ 722,052**	**$ 703,285**	**$ 765,789**	**$ 846,179**	**$ 935,370**	**$ 1,034,394**
Expenses						
Fundraising Events Expense	$ 747	$ 784	$ 823	$ 864	$ 908	$ 953
Casino Night expenses	$ -	$ -	$ -	$ -	$ -	$ -
Christmas Lunch Expense	$ 40,860	$ 41,721	$ 43,808	$ 45,998	$ 48,298	$ 50,713
Christmas Raffle	$ 7,403	$ 7,773	$ 8,162	$ 8,570	$ 8,998	$ 9,448
Golf Tournament	$ -	$ 5,545	$ 998	$ 998	$ 998	$ 998
Promotional Expense	$ 52	$ 54	$ 57	$ 60	$ 63	$ 66
Saddle Up Expenses	$ -	$ 32,090	$ 33,694	$ 35,379	$ 37,148	$ 39,005
Speakeasy Casino Night	$ 35,286	$ -	$ -	$ -	$ -	$ -
Total for Fundraising Events Expense	**$ 84,347**	**$ 87,968**	**$ 87,542**	**$ 91,869**	**$ 96,413**	**$ 101,183**
Non-Profit Fundraising Expense	$ 35	$ 37	$ 39	$ 41	$ 43	$ 45
Advertising	$ 475	$ -	$ -	$ -	$ -	$ -
Marketing	$ 2,701	$ 4,317	$ 4,533	$ 4,760	$ 4,998	$ 5,247
Postage	$ 384	$ 106	$ 111	$ 117	$ 122	$ 129
Total for Non-Profit Fundraising Expense	**$ 3,594**	**$ 4,460**	**$ 4,683**	**$ 4,917**	**$ 5,163**	**$ 5,421**
Overhead-Office Expense		$ 19	$ 20	$ 21	$ 22	$ 23
Automobile Expense	$ 328	$ 29	$ 30	$ 32	$ 33	$ 35
Mileage	$ 906	$ 1,154	$ 1,211	$ 1,272	$ 1,336	$ 1,402
Total for Automobile Expense	**$ 1,234**	**$ 1,182**	**$ 1,242**	**$ 1,304**	**$ 1,369**	**$ 1,437**
Bank Charges	$ 539	$ 949	$ 996	$ 1,046	$ 1,098	$ 1,153
Business Meeting	$ 186	$ 60	$ 63	$ 66	$ 69	$ 73
Dues and Subscriptions	$ 8,897	$ 8,555	$ 8,983	$ 9,432	$ 9,904	$ 10,399
Education	$ 399	$ 419	$ 440	$ 462	$ 485	$ 509
Insurance		$ -	$ -	$ -	$ -	$ -
Liability Insurance	$ 5,011	$ 5,262	$ 5,525	$ 5,801	$ 6,091	$ 6,395
Medical Insurance -Employee	$ 1,652	$ -	$ -	$ -	$ -	$ -
Workers Comp Insurance	$ 1,473	$ 1,147	$ 1,205	$ 1,265	$ 1,328	$ 1,395
Total for Insurance	**$ 8,136**	**$ 6,409**	**$ 6,729**	**$ 7,066**	**$ 7,419**	**$ 7,790**
Legal & Professional Fees		$ 185	$ 194	$ 204	$ 214	$ 225
Accountant Fees	$ 1,113	$ 754	$ 791	$ 831	$ 873	$ 916
Grant Writing	$ 18,201	$ 19,645	$ 20,628	$ 21,659	$ 22,742	$ 23,879
Total for Legal & Professional Fees	**$ 19,314**	**$ 20,584**	**$ 21,613**	**$ 22,694**	**$ 23,829**	**$ 25,020**
Maintenance	$ 60	$ 431	$ 452	$ 475	$ 499	$ 524
Marketing Services	$ 5,558	$ 5,836	$ 6,128	$ 6,434	$ 6,756	$ 7,094
Meals, Business	$ 453	$ 192	$ 201	$ 211	$ 222	$ 233
Moving Expense	$ 41	$ -	$ -	$ -	$ -	$ -
Office Consultants	$ 1,403	$ 3,835	$ 4,027	$ 4,228	$ 4,440	$ 4,662
Office Supplies	$ 3,177	$ 2,034	$ 2,136	$ 2,243	$ 2,355	$ 2,472
Overhead-Office Equipt	$ 276	$ 692	$ 726	$ 763	$ 801	$ 841
Computer Repair	$ 320	$ -	$ -	$ -	$ -	$ -
Total for Overhead-Office Equipt	**$ 596**	**$ 692**	**$ 726**	**$ 763**	**$ 801**	**$ 841**
Payroll		$ -	$ -	$ -	$ -	$ -
Payroll Charge	$ 4,415	$ 2,557	$ 2,685	$ 2,820	$ 2,961	$ 3,109
Payroll Expenses	$ 5,000	$ -	$ -	$ -	$ -	$ -
Dir.Oper.D.Stroman	$ 28,803	$ -	$ -	$ -	$ -	$ -
Assistant 401K	$ -	$ 202	$ 213	$ 223	$ 234	$ 246
Exec. Assistant	$ 21,064	$ 21,517	$ 22,592	$ 23,722	$ 24,908	$ 26,154
Lisa Erickson Ex Director	$ 82,985	$ 94,471	$ 99,195	$ 104,155	$ 109,362	$ 114,831
Stroman-401K	$ 3,200	$ -	$ -	$ -	$ -	$ -
Total for Payroll Expenses	**$ 141,052**	**$ 116,190**	**$ 122,000**	**$ 128,100**	**$ 134,505**	**$ 141,230**
Payroll Taxes	$ 2,201	$ 5,675	$ 5,959	$ 6,257	$ 6,570	$ 6,899
Employee	$ 37,534	$ 24,571	$ 25,800	$ 27,090	$ 28,444	$ 29,867
Total for Payroll Taxes	**$ 39,735**	**$ 30,247**	**$ 31,759**	**$ 33,347**	**$ 35,015**	**$ 36,765**
Total for Payroll	**$ 185,202**	**$ 148,995**	**$ 156,444**	**$ 164,267**	**$ 172,480**	**$ 181,104**
Postage	$ 2,814	$ 2,543	$ 2,670	$ 2,804	$ 2,944	$ 3,091
Rent	$ 21,376	$ 22,076	$ 23,180	$ 24,339	$ 25,555	$ 26,833
Taxes,Licenses	$ 30	$ 60	$ 63	$ 66	$ 69	$ 73
Telephone	$ 1,765	$ 1,074	$ 1,128	$ 1,185	$ 1,244	$ 1,306
Utilities - Office	$ 2,139	$ 1,873	$ 1,967	$ 2,065	$ 2,169	$ 2,277
Total for Overhead-Office Expense	**$ 263,318**	**$ 227,818**	**$ 239,209**	**$ 251,169**	**$ 263,728**	**$ 276,914**
Patient Needs (ONE FAMILY AT A TIME PROGRAM)		$ -	$ -	$ -	$ -	$ -
Final Expense	$ 750	$ 788	$ 827	$ 868	$ 912	$ 957
Groceries	$ 395,704	$ 524,701	$ 550,936	$ 578,483	$ 607,407	$ 637,777
Housing	$ 48,000	$ 46,800	$ 49,140	$ 51,597	$ 54,177	$ 56,886
Medical or Insurance Expense	$ 2,058	$ 2,235	$ 2,347	$ 2,464	$ 2,587	$ 2,717
CoPays	$ 1,915	$ 2,475	$ 2,599	$ 2,729	$ 2,865	$ 3,008
Total for Medical or Insurance Expense	**$ 3,973**	**$ 4,710**	**$ 4,946**	**$ 5,193**	**$ 5,453**	**$ 5,725**
Social Worker	$ 5,100	$ 5,856	$ 6,149	$ 6,457	$ 6,779	$ 7,118
Telephone	$ 200	$ 210	$ 221	$ 232	$ 243	$ 255
Transportation	$ 89,506	$ 88,937	$ 93,384	$ 98,053	$ 102,956	$ 108,103
Utilities	$ 15,535	$ 18,898	$ 19,843	$ 20,835	$ 21,877	$ 22,970
Total for Patient Needs	**$ 558,767**	**$ 690,900**	**$ 725,445**	**$ 761,717**	**$ 799,803**	**$ 839,793**
Reconciliation Discrepancies	$ 100	$ 105	$ 110	$ 116	$ 122	$ 128
Training & Education	$ 7,093	$ 1,960	$ 2,058	$ 2,161	$ 2,269	$ 2,382
Uncategorized Expense	$ -	$ 277	$ 291	$ 305	$ 320	$ 336
Total for Expenses	**$ 917,219**	**$ 1,013,487**	**$ 1,059,337**	**$ 1,112,254**	**$ 1,167,817**	**$ 1,226,158**
Net Operating Income	**$ (195,166)**	**$ (310,202)**	**$ (293,548)**	**$ (266,075)**	**$ (232,447)**	**$ (191,763)**
Net Other Income	$ -	$ -	$ -	$ -	$ -	$ -
Net Income	**$ (195,166)**	**$ (310,202)**	**$ (293,548)**	**$ (266,075)**	**$ (232,447)**	**$ (191,763)**

Welcome to:

Breast Cancer Angels

Breast Cancer Angels is a local non-profit 501(c) 3 organization dedicated to providing financial assistance to individuals undergoing breast cancer treatment.

In the United States, cancer is among the most expensive medical conditions to diagnose and treat. According to the National Cancer Institute, (cancer.gov), there is growing evidence of financial hardship among people with cancer. Known as Financial Toxicity, patients with breast cancer are at risk of incurring high out-of-pocket costs given the long-term need for multidisciplinary care and expensive treatments. Some patients and their families are forced to decide between paying for their cancer care and covering the costs of basic household needs, such as food, housing, and utilities; and health outcomes can be severely impacted. The American College of Surgeons, (facs.org), states that cancer patients are nearly 5 times more likely to experience bankruptcy, and 25% of cancer patients will exhaust their life savings within just two years of diagnosis.

Breast Cancer Angels has served over 21,600 individuals, distributing $6.9 million since its inception in 2000. We are currently helping 189 patients monthly across four counties, providing an average of $50,000 worth of assistance each month in the form of grocery, gas and general merchandise gift cards; medical co-pays, and housing support. Our swift verification process ensures assistance within one week, creating a critical safety net for patients during treatment. Our goal is to ensure that no breast cancer patient is forced to make the decision between treatment and food, allowing them to focus on their health, wellbeing, and time with friends and family.

"We Can All
Be Angels
Here On Earth"

15173 Springdale St.
Huntington Beach, CA
92649

"We Can All Be Angels
Here On Earth"



No one should have
to make a choice
between treatment
or the ability
to feed their family.

Breast Cancer Angels is an independent, non-profit organization that was started by two breast cancer survivors. They know how tough cancer treatment can be, and the financial burdens that often come with it!

Although some women (and men) undergoing breast cancer treatment have insurance to cover part of the medical costs, their copay is often crippling. And, sadly, there are many with no insurance at all.

Frequently, those in treatment are unable to work and find it necessary to leave their jobs, often going on disability. This can have a devastating effect on their income. Add the high cost of medicines not covered by insurance and, obviously, the bills start piling up . . . all at a time when many are struggling with the disease and its treatment!

• • • OUR MISSION • • •

To provide direct financial assistance for the everyday needs of individuals and their families as they are going through breast cancer treatment.

• • • HOW WE HELP • • •

Breast Cancer Angels networks with patient care coordinators at breast care centers and other support agencies for women (and men) going through breast cancer treatment.

Our Angel Club is made up of caring individuals and businesses that pledge $30 or more per month. We raise additional funds with luncheons, special events, corporate events, golf tournaments, birthday parties, trusts, and grants.

100% OF ANGEL CLUB DONATIONS ARE USED FOR PATIENT NEEDS SUCH AS:

Food Gift Cards • Gasoline Cards
Utilities • Child Care
Car Payments • Rental Assistance
Insurance Co-Pays • Hospice
Misc. Expenses • Final Expenses

• • • From Some of Those We've Helped • • •

"I had $7 and no food in the house when your food gift cards came in the mail. Thank you so much." –Debi D.

"Dear Angels, I am in awe of all of you who silently fly in and out of my life and bring unexpected happiness." –Geri G.

"Thank you for all your help for my good friend, Shelly C. Without your Angel Club, she would not have been as strong as she was. We will always remember your kindness." –Kim R.

• • • A LEGACY GIFT • • •

We have an endowment that will enable us to continue on with our mission. Naming Breast Cancer Angels in your will or living trust is a great way to make a statement of your support and leave a loving legacy for years to come.

For more Legacy Gift information, contact Debbie Stroman (714) 891-1429 or debbie@BreastCancerAngels.org

• • • HOW YOU CAN HELP • • •

☐ **ANGEL CLUB MEMBERSHIP** (tax deductible)

- ☐ $30 per month
- ☐ Other monthly amount $ _____

You may contact BCA to cancel your membership at any time.

☐ **OTHER DONATIONS** (tax deductible)

- ☐ **ONE TIME**
  Amount $ _____
- ☐ **IN MEMORY OF:**
  Name _____
  Amount $ _____
- ☐ **IN HONOR OF:**
  Name _____
  Amount $ _____
- ☐ **CORPORATE**
  Amount $ _____
- ☐ **SURVIVOR**
  Amount $ _____
- ☐ **IN-KIND** (please contact Breast Cancer Angels)

☐ **LEGACY** Please contact me.

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Work _____

Email _____

BREAST CANCER ANGELS
15173 Springdale St., Huntington Beach, CA 92649
office: (714) 898-8900
email: debbie@BreastCancerAngels.org
www.BreastCancerAngels.org
Federal ID # 33-0937846 • A 501 (c)3 organization

Thank you for your support. You're truly an "Angel"

Do you know Breast Cancer Angels?

Breast Cancer Angels began more than twenty years ago as a small grassroots organization founded by two breast cancer survivors. During their own chemo, they got to know many other women who were going through the same scary process. While listening to their numerous personal concerns, the BCA founders realized there was much more to deal with than intensive medical procedures: there were bills to pay, children to care for, jobs to keep, comfort to seek, marriages to hold together—all at a time when the women were at their most vulnerable. . . and so began Breast Cancer Angels.

Today, BCA is an independent, not-for-profit 501(c)3 organization providing immediate direct financial and emotional assistance to breast cancer patients —women and men—and their families as they undergo breast cancer treatment in the Los Angeles, Orange County, and San Diego areas.

Each year, BCA assists more than 800 clients and their families and the need for support continues to grow. Currently, we are helping over 150 families a month.

• • •

Our "**ANGEL CLUB**" is made up of caring individuals and businesses who pledge $30 or more each month. We raise additional funds with luncheons, special events, corporate events, golf tournaments, birthday parties, trusts, and grants.

–100% of Angel Club donations are used for patient needs –

Please be an "Angel" by donating today!

To make your donation and for more information, please visit www.BreastCancerAngels.org

2151 N. Harbor Blvd
Suite 3200
Fullerton, CA 92835
(714) 446-5900
providence.org

Providence
St. Jude
Medical Center

MAGNET RECOGNIZED
AMERICAN NURSES CREDENTIALING CENTER

August 12, 2024

To Whom It May Concern,

I am writing to express my steadfast support for the Breast Cancer Angels, an esteemed organization dedicated to supporting breast cancer patients and their families since its inception in 2001. It has been my privilege to collaborate with this outstanding group over several years, referring our patients from Providence St. Jude Medical Center for essential financial and emotional assistance during their strenuous journey through breast cancer treatment.

As a Licensed Clinical Social Worker and Board-Certified Oncology Social Worker at Providence St. Jude Medical Center's Department of Oncology Services for over 34 years, my role involves extensive interaction with patients battling breast cancer. Together with our dedicated team of three breast cancer navigators, we strive to identify patients facing financial hardships.

The path through cancer treatment is formidable, with many of our patients struggling to meet both their medical and personal financial responsibilities. Breast Cancer Angels has been a beacon of hope, offering much-needed relief through their generous support. This aid has proven pivotal in allowing patients to pay their bills and lessen their financial worries, enabling them to concentrate on recovery and healing. Whether it is through food gift cards, assistance with utility bills, or help with rent or mortgage payments, the contributions from Breast Cancer Angels have significantly alleviated the burdens on our patients, often moving them to tears of gratitude.

Moreover, Breast Cancer Angels also extends their warmth through thoughtful gestures like hosting a Christmas Celebration for patients and their children. For many, the financial

strain of illness precludes even small festivities, making this event particularly poignant. It allows families a cherished pause from the relentless schedule of medical appointments, offering a moment of joy and normalcy amidst challenging times.

I am ardently urging for your support towards Breast Cancer Angels. Your contributions and grants are crucial, as they directly benefit the patients by providing indispensable non-medical financial support, a service not commonly offered by many organizations.

The impact of your generosity is profound, offering both immediate relief and long-term hope to those in need. The gratitude our patients feel towards Breast Cancer Angels is immense and ever-growing. Each donation not only supports an individual in need but also fortifies a community standing against breast cancer.

Please consider the far-reaching effects of your support and how it can dramatically improve the lives of those enduring one of their most challenging battles. Thank you for considering this heartfelt appeal for an organization that does so much for those in need. With your help, we can continue to ensure no patient has to face the financial burdens of treatment alone.

Warm regards,

Denise M. Yoshihara, MSW, LCSW, OSW-C

Denise Yoshihara, MSW, LCSW, OSW-C
Providence St. Jude Medical Center, Oncology Services
Denise.Yoshihara@stjoe.org
714-446-7181 Ext. 2041

Laurey Venn
9440 Revere Ct.
Fountain Valley, CA 92708-4577

September 16, 2024

Dear Grant Committee,

I am writing to enthusiastically recommend Breast Cancer Angels (BCA) for your grant consideration. As an 80-year-old woman who has been a loyal supporter of BCA for over 23 years, I have witnessed firsthand the profound impact this organization has had on countless lives affected by breast cancer.

My journey with BCA began when I met founder Faye Dietiker at a local function. What immediately struck me about this organization was their unwavering commitment to ensuring that every dollar donated goes directly to those in need. This approach resonated deeply with me, especially during times when my own financial resources were limited. I knew that even my modest contributions would make a real difference in someone's life.

Over the years, I've seen BCA grow and evolve, but their core mission has remained constant: to provide immediate, tangible support to individuals battling breast cancer. In an era where breast cancer has become almost epidemic, affecting women of all ages and even some men, BCA stands out for its hands-on approach. While many organizations focus on research and administration, BCA is on the front lines, offering critical financial and emotional support to those navigating the challenging landscape of cancer treatment.

What sets BCA apart is their meticulous vetting process. They take great care to ensure that assistance reaches those who are genuinely undergoing cancer treatments and facing financial hardship. This level of diligence not only ensures the responsible use of resources but also maintains the integrity of their mission.

The love and concern with which BCA approaches their work is palpable. They don't just provide financial assistance; they offer hope, dignity, and a sense of community to those facing one of life's most daunting challenges. I've attended numerous BCA events over the years and have been consistently moved by the stories of lives transformed through their support.

In a world where breast cancer continues to impact so many, BCA's work is more crucial than ever. Their model of direct, immediate assistance fills a critical gap in cancer support services. By granting funds to BCA, you would be investing in an organization with a proven track record of making a tangible difference in the lives of breast cancer patients and their families.

I urge you to consider Breast Cancer Angels for your grant. Their dedication, efficiency, and compassion make them an exemplary choice for funding. Your support would enable them to continue their vital work and expand their reach to even more individuals in need.

Thank you for your consideration.

Sincerely,



Laurey Venn
Long-time Supporter of Breast Cancer Angels

Dear Breast Cancer Angels,

There is nothing I can possibly say that can even begin to express my gratitude for your generous gift!

Thank you for caring. Thank you for helping me when I was at a very low point.

May God bless your efforts always!

Love,

Patricia Van Cleef

8-14-25

To all at
Breast Cancer
Angels;

Thank you Lisa,
Heather + Kathleen
for your Kindness +
Financial Help! It
was greatly appreciated
when No one, was there
for Me. God Bless !!
Martha Linda Paul

You are Angels on Earth!

Thank you!

P.S. also for the $100 Visa gift card!!

I very much Appreciate the Visa $200 gift cards. I really helped me with groceries I so needed badly! Financial stress was upon me — Thank You "Angels on Earth" you are a God-send. Sincerely, Jo Anna Coursen

To Lisa, Kathy, and ALL the Breast Cancer Angels,

Thank you, from the bottom of my heart, for your generosity in helping me with my financial obligations. I am so grateful to all of you, because I don't know how this journey has given me so many blessings despite the difficult circumstances with my health, but GOD finds a way to send me help. Thank you for giving me hope. Thank you for taking care of me. Thank you for being my angels.

- Ashley & Family

Breast Cancer Angels
15173 Springdale St.
Huntington Beach, CA, 92649

Video Links

Introduction to Breast Cancer Angels (duration: 3:03)

Our Impact (duration: 6:10)

Client Testimonials (duration: 12:05)

Kathy McCaleb, LCSW (duration: 3:21)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

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

C
BREAST CANCER ANGELS
15173 SPRINGDALE ST
HUNTINGTON BEACH, CA 92649

D Employer identification number
33-0937846

E Telephone number
(714) 898-8900

G Gross receipts $ 981,356.

F Name and address of principal officer:
15173 SPRINGDALE ST HUNTINGTON BEACH, CA 92649

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

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

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

J Website: breastcancerangels.org

H(c) Group exemption number

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

L Year of formation:

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Provide immediate direct financial and emotional support to patients undergoing breast cancer treatment.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	2
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	452,013.	556,732.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,562.	31,568.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	362,165.	343,408.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	836,740.	931,708.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	411,507.	571,176.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	98,062.	113,829.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 73,620.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	62,188.	90,108.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	571,757.	775,113.
19	Revenue less expenses. Subtract line 18 from line 12	264,983.	156,595.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,003,430.	1,160,025.
21	Total liabilities (Part X, line 26)	0.	0.
22	Net assets or fund balances. Subtract line 21 from line 20	1,003,430.	1,160,025.

Part II Signature Block

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

Sign Here

Signature of officer — Date

David Gosselin — Treasurer

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Shellie Cheer-Low, EA	Shellie Cheer-Low, EA			P02171653

Firm's name: H&L Accountancy Corporation
Firm's address: 4050 Katella Avenue, Suite 216, Los Alamitos, CA 90720
Firm's EIN: 85-2955066
Phone no. (562) 596-0409

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Provide immediate direct financial and emotional support to patients undergoing breast cancer treatment.

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 $ 657,953. including grants of $) (Revenue $)

Breast cancer support services for the needy as to food, housing, transportation, doctor bills, hospice costs, and final costs for breast cancer patients who have severe financial needs not met by other sources. Serving numerous patients on an average of 155 patients a month.

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

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

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

4e Total program service expenses 657,953.

"We can all be Angels."

BREAST CANCER ANGELS

15173 Springdale St., Huntington Beach, CA 92649 · (714) 898-8900 · breastcancerangels.org

July 29, 2026

To Whom It May Concern,

Breast Cancer Angels (BCA) is pleased to submit the enclosed year-end financial statements in lieu of audited financial statements. These documents — our 2025 Profit & Loss Report and 2025 Balance Sheet — reflect BCA's most recent year-end financial position and have been prepared internally by our organizational leadership.

BCA does not currently commission an independent financial audit on an annual basis. As a small nonprofit organization with an annual operating budget under $1 million, BCA falls below the threshold at which a formal audit is typically required under California nonprofit law and federal OMB guidelines. Conducting a full audit represents a significant expense that, at our scale, would divert resources away from the patients we serve.

We are committed to full financial transparency and responsible stewardship of the funds entrusted to us. Our financial records are maintained with care and reviewed by our Board of Directors, including our Treasurer, David Gosselin, Partner at DBB McKennon. One hundred percent of grant funds received by BCA are directed to direct patient assistance: all organizational overhead is covered by our endowment and a dedicated corporate sponsor.

Should you require any additional financial documentation, clarification, or verification, we welcome the opportunity to provide it. Please do not hesitate to contact us directly.

Sincerely,



Lisa Erickson

Executive Director, Breast Cancer Angels

lisa@breastcancerangels.org

(714) 898-8900

Balance Sheet

BREAST CANCER ANGELS

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
City Bank Bus Money Market	175,946.27
City National Bank	332,940.55
Total for Bank Accounts	**$508,886.82**
Other Current Assets	
Endowment	$0.00
CD matures 11/30/25	175,000.00
CD matures 12/24/25 - APY 4.1%	250,000.00
Total for Endowment	**$425,000.00**
Total for Other Current Assets	**$425,000.00**
Total for Current Assets	**$933,886.82**
Fixed Assets	
Machinery & Equipment	5,314.27
Total for Fixed Assets	**$5,314.27**
Other Assets	
Security Deposit Asset	8,077.00
Total for Other Assets	**$8,077.00**
Total for Assets	**$947,278.09**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
Total for Accounts Payable	**$0.00**
Total for Current Liabilities	**$0.00**
Long-term Liabilities	
Total for Liabilities	**$0.00**
Equity	
Opening Bal Equity	0.00
Retained Earnings	1,165,339.88
Net Income	-218,061.79
Total for Equity	**$947,278.09**
Total for Liabilities and Equity	**$947,278.09**

Profit and Loss

BREAST CANCER ANGELS

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Christmas Luncheon	$200.00
Christmas Centerpieces	478.28
Christmas Donations	32,190.82
Christmas Raffle	9,756.58
Christmas Sponsorship	12,970.70
Christmas Tickets	33,841.77
Christmas Vendor	3,295.15
Paddle Raise	122,416.72
Total for Christmas Luncheon	**$215,150.02**
Donations	
Angel Dues	64,585.27
BCA Round Up	3,179.32
Clubs-Organizations	27,682.00
Corp Matching Funds	2,085.49
Corp-Other	37,919.02
General Donation	25,328.68
Grants	95,750.07
Harbor Distributing TN	971.32
Honor Donation	617.02
Mailer	3,164.20
Memory Donations	2,400.00
Overhead -Lienau	36,000.00
Pink Patch Fund	2,687.62
School Donations	8,468.85
Total for Donations	**$310,838.86**
Fundraising Events	$10,030.78
Boob Ride	14,000.00
Bunko	1,325.00
Casino Nights-Speakeasy	40,973.31
Feltman-Dove Canyon	10,689.42
Golf Events	$20,000.00
Costa Mesa W.G. Tournament	5,465.00
Hoag Classic	9,031.01
LW Golf Tournament	11,884.20
Mile Sq Golf	18,532.80
Total for Golf Events	**$64,913.01**
Palisades Tennis	17,548.64
PHP	68.47

Profit and Loss

BREAST CANCER ANGELS

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Quartermania	2,253.00
Torrance Luncheon	5,515.96
Total for Fundraising Events	**$167,317.59**
Interest on MM Account	13,452.01
Refund.	1,552.00
Services	38.70
Total for Income	**$708,349.18**
Gross Profit	**$708,349.18**
Expenses	
Fundraising Events Expense	$746.62
Christmas Lunch Expense	41,302.36
Christmas Raffle	7,403.04
Promotional Expense	51.72
Speakeasy Casino Night	35,285.61
Total for Fundraising Events Expense	**$84,789.35**
Non-Profit Fundraising Expense	$35.00
Advertising	474.52
Marketing	2,700.61
Postage	383.67
Total for Non-Profit Fundraising Expense	**$3,593.80**
Overhead-Office Expense	
Automobile Expense	$327.72
Mileage	906.19
Total for Automobile Expense	**$1,233.91**
Bank Charges	538.91
Business Meeting	185.98
Dues and Subscriptions	8,896.51
Education	399.00
Insurance	
Liability Insurance	5,011.00
Medical Insurance -Employee	1,652.31
Workers Comp Insurance	1,472.88
Total for Insurance	**$8,136.19**
Legal & Professional Fees	
Accountant Fees	1,113.00
Grant Writing	18,200.88
Total for Legal & Professional Fees	**$19,313.88**
Maintenance	59.95

Profit and Loss

BREAST CANCER ANGELS

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Marketing Services	5,558.28
Meals, Business	453.10
Moving Expense	41.00
Office Consultants	1,402.50
Office Supplies	3,177.29
Overhead-Office Equipt	$276.30
Computer Repair	319.50
Total for Overhead-Office Equipt	**$595.80**
Payroll	
Payroll Charge	4,415.47
Payroll Expenses	
Dir.Oper.D.Stroman	33,803.32
Exec. Assistant	21,063.82
Lisa Erickson Ex Director	82,984.60
Stroman-401K	3,200.00
Total for Payroll Expenses	**$141,051.74**
Payroll Taxes	$2,200.68
Employee	37,533.92
Total for Payroll Taxes	**$39,734.60**
Total for Payroll	**$185,201.81**
Postage	2,814.36
Rent	21,375.91
Taxes,Licenses	30.00
Telephone	1,765.10
Utilities - Office	2,138.63
Total for Overhead-Office Expense	**$263,318.11**
Patient Needs	
Final Expense	750.00
Groceries	400,703.75
Housing	50,400.00
Medical or Insurance Expense	$2,058.00
CoPays	1,915.00
Total for Medical or Insurance Expense	**$3,973.00**
Social Worker	6,149.75
Telephone	200.00
Transportation	89,506.00
Utilities	15,834.50
Total for Patient Needs	**$567,517.00**
Reconciliation Discrepancies	100.00

Profit and Loss

BREAST CANCER ANGELS

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Training & Education	7,092.71
Total for Expenses	**$926,410.97**
Net Operating Income	**-$218,061.79**
Net Other Income	
Net Income	**-$218,061.79**

Title

California Rural Legal Assistance, Inc.- Preserving and Obtaining Housing for Low-Income San Marcos Residents through Legal Aid

10/02/2026

id. 55384381

by **Christina Meeker** in **San Marcos Community Foundation**
on behalf of **California Rural Legal Assistance Inc**
cmeeker@crla.org

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	California Rural Legal Assistance, Inc.- Preserving and Obtaining Housing for Low-Income San Marcos Residents through Legal Aid
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Preserving and Obtaining Housing for Low-Income San Marcos Residents through Legal Aid
Project Start Date	1/1/2027
Project End Date	12/31/2027
Date by Which Funds Will Be Expended:	12/31/2027
Total Number of People Served by this Project	4000

Total Number of People Served by this Project in San Marcos Only	60
Grant Amount Requested	10000
	Organization Details
Organization Name	California Rural Legal Assistance, Inc. (CRLA)
Organization Street Address	1020 15th Street, Suite 20
Organization City	Modesto
Organization State	CA
Organization Zip Code	95354
Organization Website	www.crla.org
Organization's EIN	95-2428657 200 CALIFORNIA RURAL LEGAL ASSISTANCE, INC. 0d875d66-f2bb-4aee-98c0-93669a9cebd2 1020 15th St Ste 20 Modesto CA 95354-1132 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-09-10T00:00:00 2026-09-21T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-09-08T00:00:00 1967 05
	Contact Information
Contact First Name	Christina
Contact Last Name	Meeker

Contact Title	Grants Manager
Contact Phone	+17609660511
Contact Email	grantsteam@crla.org
	Project Details
Briefly describe your request for funds.	California Rural Legal Assistance, Inc. (CRLA) envisions a just and equitable world where all communities prosper. CRLA has provided free, high-quality civil legal assistance to rural, low-income Californians since 1966. CRLA works with people priced out of private legal representation so they can uphold their civil rights in housing, employment, health, and public education. Through this project, CRLA's Vista Team will serve low-income San Marcos community members, including agricultural workers, rural residents, and vulnerable populations that otherwise would not have access to legal services. CRLA will provide free, limited to extensive legal assistance. Assistance will support clients with protecting their housing rights and preserving housing and homeownership. Focus areas include manufactured homes, fair housing, tenants' rights, eviction defense, illegal lockouts, habitability, and farmworker housing. CRLA will assist clients with administrative proceedings, civil court actions, and/or mediation with their employers and landlords to resolve civil legal disputes. CRLA Vista partners with several local community spaces to meet with community members weekly across North County in an effort to make legal assistance more accessible. Many clients that seek assistance each week need advice on time-sensitive housing issues. CRLA Vista routinely provides general housing rights information and assistance with urgent unlawful detainer matters.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	For this project, CRLA Vista expects to close at least 20 housing-related cases for San Marcos residents in 2027 - helping an estimated 60 low-income residents and their families obtain or preserve access to housing. Because San Diego County's eviction cases are only heard at the Hall of Justice Downtown, court access is critical for residents of North County and other rural areas. CRLA Vista assists tenants in filing their response to an unlawful detainer online – removing the barrier of travel downtown to file in person. CRLA also files fee waivers to eliminate the financial burden of online filing fees. CRLA is the only nonprofit in North County San Diego that provides online filing for San Diego County residents. 76% of all cases that CRLA Vista advocates support for San Marcos clients are housing related. There remains a consistent need for services that prevent entry into the difficult cycle of homelessness. San Marcos residents will experience positive outcomes including: · Preventing loss of current housing · Negotiated or facilitated "soft landing" · Obtained or preserve access to housing · Enforcing rights to safe and habitable housing · Obtaining relief from foreclosure or property scam · Obtaining other housing benefits
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Legal Aid Society of San Diego, San Marcos refers clients to CRLA for housing-related casework. CRLA partners with the San Marcos Library to host clinics and file unlawful detainer responses online.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	California Rural Legal Assistance, Inc. (CRLA) envisions a just and equitable world where all communities prosper. To that end, CRLA has provided free, high-quality civil legal assistance to rural, low-income Californians since 1966. CRLA's mission is to dismantle unjust systems through community lawyering. CRLA's systemic advocacy and direct legal services focus on the priority areas of health, employment, housing, and education. Each year, CRLA positively impacts tens of thousands of Californians through outreach, community legal education, legal services, advocacy, and targeted legal referrals. CRLA's Rural Justice Centers (RJCs) and satellite locations across California specialize in identifying the localized needs of their communities. RJC and satellite locations include Coachella, Delano, El Centro, Fresno, Lamont, Madera, Marysville, Modesto, Oxnard, Salinas, San Luis Obispo, Santa Maria, Santa Rosa, Stockton, Tulare, Vista, and Watsonville. The Rural Justice Centers' community engagement and needs assessments inform CRLA's systemic advocacy. CRLA's Vista Team is the only legal service provider in North San Diego County meeting the civil legal, self-advocacy empowerment, and know-your-rights training needs of agricultural workers and other rural, low-income communities. CRLA is also uniquely positioned to support San Marcos community members because of CRLA's Language Justice Initiative. CRLA's Language Justice Initiative is a resource to help all advocates implement CRLA's Language Access Plan and secure the services of qualified interpreters or translators for applicants, clients, and outreach recipients, as needed. CRLA's Language Justice Initiative is the first language-access program in the country to be implemented by a legal aid organization. Just in the last year, CRLA Vista worked with clients in English, Spanish, Mixteco, Hindi, Japanese, Pashto, Russian, and Tagalog. CRLA helps to ensure that language barriers do not prevent access to justice. CRLA's Vista Team has enforced the rights of low-income residents – keeping families housed and preventing homelessness. CRLA Vista noticed

a pattern of mobile home parks evicting tenants after the mobile homeowner's death, alleging that the surviving family members were squatters. CRLA represented one such family after the death of the clients' father. The mobile home park attempted to evict the surviving family, claiming that they had no right of tenancy in the house they had grown up in. CRLA filed motions, served discovery, and deposed witnesses to challenge the interpretation of California Civil Code 798.75. These efforts resulted in the dismissal of the action, and the family members were able to remain in the only home they had ever known.

Recently, CRLA Vista resolved a housing settlement for a disabled senior resident. The client lost their job due to a disability and had been waiting for Social Security benefits for a year. In the meantime, the client was sued for possession of their rental. CRLA supported the client by answering the lawsuit and representing the client. CRLA reached a settlement benefitting the client that waives 14 months of rent due, allows one month for the client to move out, and issues a $1,000 payout to the client for the inconvenience – totaling $12,200 in financial benefit to the client.

Consistent with CRLA's commitment to disrupting unjust systems through community lawyering, this project will have two main goals: increasing awareness of legal rights among rural, low-income San Marcos residents and increasing access to justice by providing free civil legal services to the target communities.

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

Please upload the annual operating budget for your organization.

2026_Board_Approved_Budget_-_Revised_Apr2026.pdf

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

CRLA_2025_Audit_FS_Long_Final.pdf

Please attach the first two pages of your Federal 990.

CRLA_2024_990_Public_Disclosure_Copy.pdf

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

Signed_Grants_Contracts_Board_Resolution.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	686902
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	CRLA has secured $627,175 for the Vista Team. This $10,000 grant will help fill CRLA Vista's current budget gap, in combination with other funding sources, and ensure continued services in San Marcos.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Personnel (1 Community Worker at 3% FTE and 1 Staff Attorney at 3% FTE)	$	7,181.00	Salary, benefits, payroll taxes
Telecommunications	$	66.00	Landlines, VOIP, Internet
Technology	$	124.00	Office and online law library subscriptions, legal CRM, software, licensing fees
Facilities	$	99.00	Facility utilities, custodial, mortgage insurance, taxes, storage
Insurance	$	71.00	Commercial general liability, auto liability, umbrella liability, workers' compensation
Professional Development	$	56.00	Conferences and education allowance for legal development
Supplies	$	30.00	General supply needs for program and staff
Outreach Materials and Supplies	$	117.00	Materials and supplies for housing clinics, online filings, community legal education
Printing and Copying	$	30.00	Printing of legal documents for clients
Language Services	$	500.00	Translation and interpretation services to remove language barriers for clients
Travel	$	104.00	Mileage to clinics and outreach
Indirect Costs	$	1,622.00	CRLA's negotiated indirect cost rate of 19.36%
Total budget for this PROJECT:	$	10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	State Bar - EAF	$ 46,732.00	C
Additional Funding Source 2	State Bar - IOLTA	$ 172,443.00	C
Additional Funding Source 3	Legal Services Corporation	$ 408,000.00	C
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

California Rural Legal Assistance, Inc.
2026 Revised Budget

	2026 Revised Budget	2026 Approved Budget	$ Variance	% Variance
Operating Revenue				
Grant Revenues	30,206,674	27,409,940	2,796,734	10%
Contributions	457,500	437,500	20,000	5%
Cy Pres	0	0	0	0%
Program Revenue	0	0	0	0%
Fundraising Events Revenue	100,000	100,000	0	0%
Investment Income	550,000	550,000	0	0%
Revenue - Other	74,810	190,500	(115,690)	-61%
Revenues Released	0	0	0	0%
Total Operating Revenue	**31,388,984**	**28,687,940**	**2,701,044**	**9%**
Expenditures				
Personnel				
Salary and Wages	19,478,995	19,385,628	93,367	0.5%
PR Benefits	5,199,358	4,134,187	1,065,171	26%
PR Taxes	1,558,255	1,585,943	(27,688)	-2%
Total Personnel	**26,236,608**	**25,105,758**	**1,130,850**	**5%**
Professional Fees	653,000	462,000	191,000	41%
Grants Awarded Expense	245,301	245,301	0	0%
Advertising and Promotion	28,599	28,599	0	0%
Staff Training	204,917	201,390	3,527	2%
Dues and Subscriptions	318,512	218,512	100,000	46%
Occupancy	412,490	405,634	6,856	2%
Facilities	266,096	266,096	0	0%
Utilities	186,000	186,000	0	0%
Depreciation	464,378	464,378	0	0%
Finance Charges	16,068	16,068	0	0%
Insurance	299,091	299,091	0	0%
Interest Expenses	45,000	45,000	0	0%
Office Supplies	174,060	166,556	7,504	5%
Printing and Publications	255,596	313,246	(57,650)	-18%
Postage and Delivery	40,000	40,000	0	0%
Telecommunication	246,537	246,537	0	0%
Staff Conference	175,001	175,001	0	0%
Board and Comite Expenses	118,975	118,975	0	0%
Meals and Entertainment	101,138	98,641	2,497	3%
Travel Expenses	351,348	349,448	1,900	1%
Program Expenses	469,169	466,669	2,500	1%
Other Expenses	81,100	81,100	0	0%
Total Expenditures	**31,388,984**	**30,000,000**	**1,388,984**	**5%**
Change In Net Assets	**0**	**(1,312,060)**		

PUBLIC DISCLOSURE COPY

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning **and ending**

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

C Name of organization
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1020 15TH STREET 20

City or town, state or province, country, and ZIP or foreign postal code
MODESTO, CA 95354

F Name and address of principal officer: JESSICA MANRIQUEZ JEWELL
SAME AS C ABOVE

D Employer identification number
95-2428657

E Telephone number
(209) 577-3811

G Gross receipts $ 42,650,191.

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

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

H(c) Group exemption number

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

J Website: WWW.CRLA.ORG

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

L Year of formation: 1966 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE LEGAL SERVICES THROUGH COMMUNITY LAWYERING, SEEKING A MORE JUST AND EQUITABLE

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	26
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	26
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	279
6	Total number of volunteers (estimate if necessary)	6	150
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-61,670.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	33,309,339.	31,958,152.
9	Program service revenue (Part VIII, line 2g)	219,361.	284,654.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	645,921.	843,974.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-29,945.	55,867.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,144,676.	33,142,647.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	246,761.	389,777.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	21,525,607.	25,328,429.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 956,145.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,329,941.	5,552,388.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,102,309.	31,270,594.
19	Revenue less expenses. Subtract line 18 from line 12	7,042,367.	1,872,053.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	24,827,285.	25,013,567.
21	Total liabilities (Part X, line 26)	10,769,685.	8,508,136.
22	Net assets or fund balances. Subtract line 21 from line 20	14,057,600.	16,505,431.

Part II Signature Block

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

Sign Here

Signature of officer Date

STEPHANIE A. VALENCIA, VP OF OPERATIONS & CFO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
MICHAEL LUMSDEN	MICHAEL LUMSDEN	10/29/25	☐	P01262236

Firm's name BAKER TILLY ADVISORY GROUP, LP Firm's EIN 39-0859910

Firm's address 101 SECOND STREET SUITE 900
SAN FRANCISCO, CA 94105 Phone no. 415-956-1500

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO PROVIDE LEGAL SERVICES THROUGH COMMUNITY LAWYERING, SEEKING A MORE JUST AND EQUITABLE WORLD.

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

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

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

4a (Code:) (Expenses $ 12,647,182. including grants of $ 164,042.) (Revenue $ 146,465.)
OUR RURAL JUSTICE UNIT SUPPORTS THE DELIVERY OF HIGH-QUALITY CIVIL LEGAL SERVICES AND ACCESS TO JUSTICE FOR ALL LOW-INCOME PEOPLE IN 16 RURAL COUNTIES THROUGHOUT CALIFORNIA. IN 2024, CRLA CLOSED 3,926 CASES THAT IMPACTED 10,608 PEOPLE. PROGRAM REVENUE IS DERIVED FROM THE COLLECTION OF ATTORNEY FEES AND COST RECOVERIES.

4b (Code:) (Expenses $ 4,341,326. including grants of $ 185,000.) (Revenue $ 5,900.)
STRATEGIC INITIATIVE AND STATEWIDE SUPPORT - THESE PROGRAMS FOCUS ON LANGUAGE JUSTICE AND SUPPORTING SYSTEMIC ADVOCACY THROUGHOUT THE ORGANIZATION. CRLA CLOSED 1,163 CASES FOCUSING ON THE RE-ENTRY PROGRAM.

4c (Code:) (Expenses $ 3,841,746. including grants of $ 0.) (Revenue $ 21,025.)
OUR AGRICULTURAL WORKER PROGRAM ADDRESS THE LEGAL NEEDS OF AGRICULTURAL WORKERS AND THEIR DEPENDENTS THROUGHOUT CALIFORNIA. IN 2024, CRLA CLOSED 647 CASES THAT IMPACTED 1,915 PEOPLE. PROGRAM REVENUE IS DERIVED FROM THE COLLECTION OF ATTORNEY FEES AND COST RECOVERIES.

4d Other program services (Describe on Schedule O.)
(Expenses $ 2,676,178. including grants of $ 40,735.) (Revenue $ 111,264.)

4e Total program service expenses 23,506,432.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	182		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 279			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	26		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	26		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

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

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

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

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

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

STEPHANIE A. VALENCIA - (209) 577-3811
1020 15TH STREET, SUITE 20, MODESTO, CA 95354

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JESSICA MANRIQUEZ JEWELL EXCEUTIVE DIRECTOR	37.50			X				219,726.	0.	26,674.
(2) STEPHANIE A. VALENCIA CHIEF FINANCIAL OFFICER	37.50			X				192,985.	0.	22,311.
(3) MICHAEL MEUTER GENERAL COUNSEL	37.50				X			186,301.	0.	16,547.
(4) MARISOL AGUILAR DEPUTY DIRECTOR	37.50				X			188,133.	0.	14,464.
(5) MONICA YU CHIEF DEVELOPMENT OFFICER	37.50					X		163,599.	0.	27,467.
(6) MONICA SOUSA LEGAL DIRECTOR	37.50					X		164,270.	0.	20,023.
(7) CARLA LOPEZ PROGRAM DIRECTOR	37.50					X		144,389.	0.	9,989.
(8) MARISA LUNDIN DIRECTOR OF LEARNING AND IMPACT	37.50					X		146,775.	0.	6,040.
(9) PHYLLIS KATZ JUSTICE CENTER DIRECTOR	37.50					X		134,689.	0.	15,348.
(10) ROBERTO I. DE LA ROSA JR CHAIR	1.00	X		X				0.	0.	0.
(11) CAMILLE PANNU VICE CHAIR	1.00	X		X				0.	0.	0.
(12) PETER CARSON TREASURER	1.00	X		X				0.	0.	0.
(13) CINDY PANUCO SECRETARY (THRU 10/2024)	1.00	X		X				0.	0.	0.
(14) GABRIELLA NAVARRO-BUSCH TRUSTEE / SECRETARY (AS OF 10/2024)	1.00	X		X				0.	0.	0.
(15) IRMA AGUAYO TRUSTEE	1.00	X						0.	0.	0.
(16) ESTEFANI ALMANZA TRUSTEE	1.00	X						0.	0.	0.
(17) JESSICA MELGAR ALVAREZ TRUSTEE	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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ADRIAN ANDRADE TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(19) MANUEL BARRERA TRUSTEE	1.00	X						0.	0.	0.
(20) HONORINA CARRASCO TRUSTEE	1.00	X						0.	0.	0.
(21) WAYLAND CHANG TRUSTEE	1.00	X						0.	0.	0.
(22) ALEJANDRO DELGADO TRUSTEE	1.00	X						0.	0.	0.
(23) HARLAN DIVEN TRUSTEE (THRU 5/2024)	1.00	X						0.	0.	0.
(24) MIGUEL DONOSO TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(25) MICAEL ESTREMERA TRUSTEE (THRU 1/2024)	1.00	X						0.	0.	0.
(26) ROBERT FUENTES TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal								1,540,867.	0.	158,863.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,540,867.	0.	158,863.

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 39

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MY HR LIFELINE, INC. 4039 VELMA AVENUE, EL MONTE, CA 91731	HR CONSULTING	134,705.
MOSS ADAMS LLP P.O. BOX 101822, PASADENA, CA 91189	AUDIT AND TAX SERVICES	132,069.

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 2

SEE PART VII, SECTION A CONTINUATION SHEETS

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 (check all that apply)						(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			
(27) ALICIA GAMEZ TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(28) JONATHAN GETTLEMAN TRUSTEE	1.00	X						0.	0.	0.
(29) CARMEN GIBBS TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(30) GREGORY GILLETT TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(31) ROBERTO GONZALEZ TRUSTEE	1.00	X						0.	0.	0.
(32) DONALD HUBBARD TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(33) EMILIO J. HUERTA TRUSTEE	1.00	X						0.	0.	0.
(34) ABEER (ABBEY) IBRAHIM TRUSTEE	1.00	X						0.	0.	0.
(35) SHELLIE LOTT TRUSTEE (THRU 1/2024)	1.00	X						0.	0.	0.
(36) LUIS MAGANA TRUSTEE	1.00	X						0.	0.	0.
(37) OMAR MALFAVON TRUSTEE (THRU 1/2024)	1.00	X						0.	0.	0.
(38) DAVID MARTINEZ TRUSTEE	1.00	X						0.	0.	0.
(39) ENRIQUETA MEDINA TRUSTEE	1.00	X						0.	0.	0.
(40) MYRNA MARTINEZ NATERAS TRUSTEE	1.00	X						0.	0.	0.
(41) MARIA DE LA LUZ OLAGUEZ TRUSTEE	1.00	X						0.	0.	0.
(42) PEDRO PAEZ TRUSTEE (THRU 1/2024)	1.00	X						0.	0.	0.
(43) JESUS PELAYO TRUSTEE (THRU 1/2024)	1.00	X						0.	0.	0.
(44) TELE RAMIREZ TRUSTEE (THRU 1/2024)	1.00	X						0.	0.	0.
(45) ISIDORO ROMERO TRUSTEE (THRU 10/2024)	1.00	X						0.	0.	0.
(46) JUAN ISIDRO SANDOVAL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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 (check all that apply)						(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			
(47) DEE SCHILLING	1.00									
TRUSTEE		X						0.	0.	0.
(48) FERNANDO TAFOYA	1.00									
TRUSTEE		X						0.	0.	0.
(49) DAVID TSAI	1.00									
TRUSTEE		X						0.	0.	0.
(50) JUAN VALDOVINOS	1.00									
TRUSTEE		X						0.	0.	0.
(51) ERIKA VAZQUEZ	1.00									
TRUSTEE (THRU 1/2024)		X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	92,666.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	15,797,849.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	16,067,637.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			31,958,152.			
Program Service Revenue		Business Code					
	2a ATTORNEY FEES/COSTS RECOVERY	541100		283,704.	283,704.		
	b HONORARIUMS	541100		950.	950.		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			284,654.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			794,400.			794,400.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a	184,544.					
	b Less: rental expenses 6b	166,022.					
	c Rental income or (loss) 6c	18,522.					
	d Net rental income or (loss)			18,522.		-61,670.	80,192.
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	9,381,468.					
	b Less: cost or other basis and sales expenses 7b	9,331,894.					
	c Gain or (loss) 7c	49,574.					
	d Net gain or (loss)			49,574.			49,574.
	8a Gross income from fundraising events (not including $ 92,666. of contributions reported on line 1c). See Part IV, line 18 8a		29,003.				
	b Less: direct expenses 8b		9,628.				
	c Net income or (loss) from fundraising events			19,375.			19,375.
	9a Gross income from gaming activities. See Part IV, line 19 9a						
	b Less: direct expenses 9b						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances 10a						
	b Less: cost of goods sold 10b						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a MISCELLANEOUS REVENUE	900099		17,970.			17,970.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			17,970.			
	12 **Total revenue.** See instructions			33,142,647.	284,654.	-61,670.	961,511.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	346,177.	346,177.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	43,600.	43,600.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	867,141.	528,645.	338,496.	
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	19,065,531.	15,907,348.	2,497,027.	661,156.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	456,367.	313,895.	129,779.	12,693.
9 Other employee benefits	3,377,741.	2,314,879.	973,027.	89,835.
10 Payroll taxes	1,561,649.	1,066,521.	454,221.	40,907.
11 Fees for services (nonemployees):				
a Management				
b Legal	67,384.		67,384.	
c Accounting	100,044.		100,044.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	38,643.		38,643.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	742,357.	307,897.	408,745.	25,715.
12 Advertising and promotion	48,110.	31,310.	10,377.	6,423.
13 Office expenses	940,522.	652,736.	259,522.	28,264.
14 Information technology	349,622.	131,823.	208,408.	9,391.
15 Royalties				
16 Occupancy	932,062.	503,579.	415,430.	13,053.
17 Travel	371,073.	232,336.	105,110.	33,627.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	608,457.	357,971.	242,169.	8,317.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	256,457.	21,585.	234,188.	684.
23 Insurance	319,817.	107,983.	208,191.	3,643.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	568,769.	521,850.	31,870.	15,049.
b MEALS AND ENTERTAINMENT	71,586.	55,365.	12,524.	3,697.
c DUES & SUBSCRIPTIONS	39,117.	14,698.	23,370.	1,049.
d FINANCE CHARGES	24,189.	3,722.	20,327.	140.
e All other expenses	74,179.	42,512.	29,165.	2,502.
25 **Total functional expenses.** Add lines 1 through 24e	31,270,594.	23,506,432.	6,808,017.	956,145.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	2,231,946.	1	391,849.
	2	Savings and temporary cash investments	10,585,307.	2	8,334,005.
	3	Pledges and grants receivable, net	1,364,970.	3	946,798.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	39,027.	7	0.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	275,380.	9	367,538.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 9,064,367.			
	b	Less: accumulated depreciation — 10b: 3,623,604.	2,872,737.	10c	5,440,763.
	11	Investments - publicly traded securities	6,487,392.	11	8,273,939.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	970,526.	15	1,258,675.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	24,827,285.	16	25,013,567.
Liabilities	17	Accounts payable and accrued expenses	2,101,904.	17	2,084,071.
	18	Grants payable	46,250.	18	0.
	19	Deferred revenue	6,815,748.	19	4,658,679.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	122,635.	21	187,744.
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	868,066.	23	797,903.
	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	815,082.	25	779,739.
	26	**Total liabilities.** Add lines 17 through 25	10,769,685.	26	8,508,136.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	12,614,781.	27	15,867,056.
	28	Net assets with donor restrictions	1,442,819.	28	638,375.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	14,057,600.	32	16,505,431.
	33	Total liabilities and net assets/fund balances	24,827,285.	33	25,013,567.

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	33,142,647.
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,270,594.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,872,053.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,057,600.
5	Net unrealized gains (losses) on investments	5	575,778.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	16,505,431.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number

95-2428657

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	20411954.	18262383.	21289754.	33309339.	31958152.	125231582
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	20411954.	18262383.	21289754.	33309339.	31958152.	125231582
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						125231582

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	20411954.	18262383.	21289754.	33309339.	31958152.	125231582
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	109,562.	78,687.	205,599.	749,133.	929,875.	2072856.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		4,885.	11,519.			16,404.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	2,530.	1,500.	6,664.		17,970.	28,664.
11 **Total support.** Add lines 7 through 10						127349506

12 Gross receipts from related activities, etc. (see instructions) 12 1,413,631.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 98.34 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 98.73 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

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

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

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

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

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

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

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6 Other distributions (describe in **Part VI**). See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9 Distributable amount for 2024 from Section C, line 6	**9**	
10 Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:
MISCELLANEOUS REVENUE
2020 AMOUNT: $ 2,530.
2021 AMOUNT: $ 1,500.
2022 AMOUNT: $ 6,664.
2024 AMOUNT: $ 17,970.

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization	Employer identification number
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.	95-2428657

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization

CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number

95-2428657

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 11,351,670.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 13,074,090.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number

95-2428657

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

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

Name of organization

CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number

95-2428657

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number
95-2428657

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

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

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ _____

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,390,672.		1,390,672.
b Buildings		6,393,596.	2,836,540.	3,557,056.
c Leasehold improvements		107,508.	72,017.	35,491.
d Equipment		496,281.	323,936.	172,345.
e Other		676,310.	391,111.	285,199.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				5,440,763.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CLIENT TRUST FUNDS	187,744.
(2) DEPOSITS	38,591.
(3) OPERATING LEASE RIGHT-OF-USE ASSETS	1,032,340.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	1,258,675.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILIITES	779,739.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	779,739.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	35,391,901.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	575,778.		
b	Donated services and use of facilities	2b	1,605,607.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	2,181,385.
3	Subtract line 2e from line 1			3	33,210,516.
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	38,643.		
b	Other (Describe in Part XIII.)	4b	-106,512.		
c	Add lines 4a and 4b			4c	-67,869.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	33,142,647.

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

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

1	Total expenses and losses per audited financial statements			1	32,944,070.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	1,605,607.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	106,512.		
e	Add lines 2a through 2d			2e	1,712,119.
3	Subtract line 2e from line 1			3	31,231,951.
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	38,643.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	38,643.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	31,270,594.

Part XIII Supplemental Information

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

PART IV, LINE 2B:
CRLA HOLDS FUNDS IN TRUST FOR ITS CLIENTS RELATING TO SETTLEMENTS AWARDED BY THE COURTS AND DEPOSITS HELD FOR FILING AND OTHER FEES. THE BALANCE OF SUCH ACCOUNTS IS INCLUDED AS BOTH AN ASSET AND A LIABILITY OF CRLA, BECAUSE CRLA HAS A FIDUCIARY RESPONSIBILITY TO ACCOUNT FOR SUCH FUNDS. WHILE SUCH AMOUNTS ARE INCLUDED IN THE FINANCIAL STATEMENTS, THEY ARE SEPARATE FROM THE ASSETS AND LIABILITIES OF CRLA.

PART X, LINE 2:
CRLA IS RECOGNIZED AS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND SECTION 23701(D) OF THE CALIFORNIA REVENUE AND TAXATION CODE, WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 512(A)(1) OF THE IRC AND SIMILAR CODE SECTION OF THE CALIFORNIA REVENUE AND TAXATION CODE, IS SUBJECT TO INCOME TAX.

EACH YEAR MANAGEMENT CONSIDERS WHETHER ANY MATERIAL TAX POSITIONS THE CRLA HAS TAKEN ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION BY THE APPLICABLE TAXING AUTHORITY. MANAGEMENT BELIEVES THAT ANY POSITIONS CRLA HAS TAKEN ARE SUPPORTED BY SUBSTANTIAL AUTHORITY AND, HENCE, DO NOT NEED TO BE MEASURED OR DISCLOSED IN THESE FINANCIAL STATEMENTS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:
RENTAL EXPENSES -106,512.

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	106,512.

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number

95-2428657

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

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

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

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 EL TARDEADA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	121,669.			121,669.
	2 Less: Contributions	92,666.			92,666.
	3 Gross income (line 1 minus line 2)	29,003.			29,003.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	5,640.			5,640.
	6 Rent/facility costs	1,962.			1,962.
	7 Food and beverages	346.			346.
	8 Entertainment				
	9 Other direct expenses	1,680.			1,680.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				9,628.
	11 Net income summary. Subtract line 10 from line 3, column (d)				19,375.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE I (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number
95-2428657

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CALIFORNIA RURAL LEGAL ASSISTANCE FOUNDATION - 2210 K STREET, SUITE 201 - SACRAMENTO, CA 95816	94-2800442	501(C)(3)	185,000.	0.			TO PROVIDE FREE LEGAL ASSISTANCE
EL CONCILIO CALIFORNIA 445 NORTH SAN JOAQUIN STREET STOCKTON, CA 95202	94-1677202	501(C)(3)	120,442.	0.			TO PROVIDE LIMITED LEGAL SERVICES
GRINDLINE SKATEPARKS, INC. 4619 14TH AVENUE SW SEATTLE, WA 98106	75-3041527		28,735.	0.			TO DEVELOP A SKATE PARK DESIGN FOR THE COMMUNITY
SANTA CLARA UNIVERSITY 500 EL CAMINO REAL SANTA CLARA, CA 95053	94-1156617	501(C)(3)	12,000.	0.			TO ADVANCE THE HUMAN RIGHTS TO WATER TO DISADVANTAGED

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) (Rev. 12-2024)**

LHA 432101 01-02-25

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
TESTERS AND INTERN STIPENDS	58	43,600.	0.		

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

PART I, LINE 2:
ANNUALLY, CRLA FOUNDATION SUBMITS A GRANT BUDGET THAT STIPULATES THAT NO MORE THAN 10% OF THE GRANT TO GO TOWARDS ADMINISTRATIVE OVERHEAD. ADDITIONALLY, ANNUAL REPORTING TO THE BOARD IS DONE IN REGARDS TO OTHER GRANTS REPORTED ON SCHEDULE I, PART II AS WELL AS QUARTERLY LEGISLATIVE REPORTS (AS APPROPRIATE).

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number

95-2428657

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JESSICA MANRIQUEZ JEWELL	(i)	219,726.	0.	0.	6,202.	20,472.	246,400.	0.
EXCEUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) STEPHANIE A. VALENCIA	(i)	192,985.	0.	0.	8,059.	14,252.	215,296.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MICHAEL MEUTER	(i)	186,301.	0.	0.	6,558.	9,989.	202,848.	0.
GENERAL COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MARISOL AGUILAR	(i)	188,133.	0.	0.	7,376.	7,088.	202,597.	0.
DEPUTY DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MONICA YU	(i)	163,599.	0.	0.	6,995.	20,472.	191,066.	0.
CHIEF DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MONICA SOUSA	(i)	164,270.	0.	0.	6,039.	13,984.	184,293.	0.
LEGAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CARLA LOPEZ	(i)	144,389.	0.	0.	0.	9,989.	154,378.	0.
PROGRAM DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MARISA LUNDIN	(i)	146,775.	0.	0.	6,040.	0.	152,815.	0.
DIRECTOR OF LEARNING AND IMPACT	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) PHYLLIS KATZ	(i)	134,689.	0.	0.	5,359.	9,989.	150,037.	0.
JUSTICE CENTER DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

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

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

Employer identification number
95-2428657

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
WORLD.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
OUR WORK FOCUSES ON VULNERABLE COMMUNITIES WITH THE FOLLOWING PROGRAMS: LGBTQ+; COMMUNITY EQUITY INITIATIVE; FAIR HOUSING; AND INDIGENOUS COMMUNITIES. IN 2024, CRLA CLOSED 164 CASES FOCUSING ON VULNERABLE COMMUNITIES THAT IMPACTED 376 PEOPLE. PROGRAM REVENUE IS DERIVED FROM THE COLLECTION OF ATTORNEY FEES AND COST RECOVERIES.
EXPENSES $ 2,676,178. INCLUDING GRANTS OF $ 40,735. REVENUE $ 111,264.

FORM 990, PART VI, SECTION B, LINE 11B:
THE FINANCE DEPARTMENT STAFF PROVIDES THE INFORMATION TO THE CPA FIRM, WHICH PREPARES A DRAFT; THE DRAFT IS THEN REVIEWED BY THE CFO, SENIOR MANAGEMENT TEAM, AND THE FINANCE COMMITTEE. THE BOARD HAS DELEGATED APPROVAL OF THE FORM TO THE FINANCE COMMITTEE. THE FINANCE COMMITTEE PROVIDES COMMENTS AND APPROVAL OF THE DRAFT. EDITS ARE PROVIDED TO THE CPA FIRM AND A FINAL VERSION IS GENERATED AND PROVIDED TO THE FULL BOARD PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
OFFICERS, DIRECTORS, AND KEY EMPLOYEES ARE ASKED TO COMPLETE A QUESTIONNAIRE AT THE BEGINNING OF EACH YEAR. ADDITIONALLY, THE BOARD RECEIVES AN ANNUAL TRAINING ON CONFLICTS OF INTEREST DURING A REGULAR BOARD MEETING AND PRIOR TO COMPLETING THE CONFLICTS DISCLOSURE FORM. THE QUESTIONNAIRE ASKS THE INDIVIDUAL TO IDENTIFY POTENTIAL CONFLICTS, INCLUDING FAMILY MEMBERS ASSOCIATED WITH THE ORGANIZATION AS WELL AS BUSINESS RELATIONSHIPS. WHEN SUCH SITUATIONS EXIST, THE RELATIONSHIPS ARE REVIEWED BY THE EXECUTIVE COMMITTEE OF THE BOARD (ABSENT ANY INVOLVED PARTIES) TO ENSURE THAT THERE ARE NO EXCESS BENEFIT TRANSACTION SITUATIONS.

FORM 990, PART VI, SECTION B, LINE 15:
TO ESTABLISH COMPENSATION PACKAGES FOR ALL OFFICERS AND KEY EMPLOYEES, THE ORGANIZATION ANNUALLY CONDUCTS A COMPENSATION EQUITY STUDY; ADDITIONALLY, THE HR TEAM ANNUALLY REVIEWS NON-PROFIT TOTAL COMPENSATION SURVEY DATA TO ENSURE ALIGNMENT WITH INDUSTRY AND FUNCTIONAL PAY LEVELS WITH COMMENSURATE AGENCY SIZE AND LOCATION DATA.

FORM 990, PART VI, SECTION C, LINE 19:
THE GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC BY DIRECT REQUEST ONLY. FINANCIAL STATEMENT INFORMATION IS AVAILABLE THROUGH PUBLICATION OF AN ANNUAL REPORT. THE ANNUAL AUDITED FINANCIAL STATEMENTS ARE ALSO AVAILABLE TO THE PUBLIC ON CRLA'S WEBSITE.

EXTENDED TO NOVEMBER 17, 2025

Form **990-T**

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning _____ , and ending _____ .

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

OMB No. 1545-0047

2024

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

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

D Employer identification number
95-2428657

Number, street, and room or suite no. If a P.O. box, see instructions.
1020 15TH STREET, 20

E Group exemption number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
MODESTO, CA 95354

F ☐ Check box if an amended return.

C Book value of all assets at end of year ..... 25,013,567.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of STEPHANIE A. VALENCIA Telephone number (209) 577-3811

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	0.
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4a	Amount from Form 4255, Part I , line 3, column (q)	4a	
b	Other tax amounts. See instructions	4b	
5	Alternative minimum tax	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.

Part III Tax and Payments *(continued)*

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a			
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Elective payment election amount from Form 3800	6g			
h	Payment from Form 2439	6h			
i	Credit from Form 4136	6i			
j	Other (see instructions)	6j			
7	**Total payments.** Add lines 6a through 6j			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	
11	Enter the amount of line 10 you want: **Credited to 2025 estimated tax** **Refunded**			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X

3 Enter the amount of tax-exempt interest received or accrued during the tax year $

4 Enter available pre-2018 NOL carryovers here $ 12,985. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.

5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.

Business Activity Code	Available post-2017 NOL carryover
901101	$ 1,801.
	$
	$
	$

6 a Reserved for future use

b Reserved for future use

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

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

Signature of officer | Date | Title: VP OF OPERATIONS & CFO

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MICHAEL LUMSDEN	MICHAEL LUMSDEN	10/29/25		P01262236

Firm's name BAKER TILLY ADVISORY GROUP, LP — Firm's EIN 39-0859910

Firm's address 101 SECOND STREET SUITE 900 SAN FRANCISCO, CA 94105 — Phone no. 415-956-1500

FORM 990-T PRE-2018 NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/15	3,081.	3,081.	0.	0.
12/31/16	25,799.	12,814.	12,985.	12,985.
NOL CARRYOVER AVAILABLE THIS YEAR			12,985.	12,985.

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2024

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

A Name of the organization: CALIFORNIA RURAL LEGAL ASSISTANCE, INC.

B Employer identification number: 95-2428657

C Unrelated business activity code (see instructions): 901101

D Sequence: 1 of 1

E Describe the unrelated trade or business: RENTAL INCOME FROM DEBT-FINANCED PROPERTY

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance	1c			
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7	49,069.	110,739.	-61,670.
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	**Total.** Combine lines 3 through 12	13	49,069.	110,739.	-61,670.

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

1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	
3	Repairs and maintenance			3	
4	Bad debts			4	
5	Interest (attach statement). See instructions			5	
6	Taxes and licenses			6	
7	Depreciation (attach Form 4562). See instructions	7	5,214.		
8	Less depreciation claimed in Part III and elsewhere on return	8a	5,214.	8b	0.
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs			11	
12	Excess exempt expenses (Part VIII)			12	
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement) SEE STATEMENT 2			14	1,500.
15	**Total deductions.** Add lines 1 through 14			15	1,500.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	-63,170.
17	Deduction for net operating loss. See instructions			17	0.
18	**Unrelated business taxable income.** Subtract line 17 from line 16			18	-63,170.

For Paperwork Reduction Act Notice, see instructions. **Schedule A (Form 990-T) 2024**

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes ☐ No	

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ 1428-32 FRANKLIN ST., OAKLAND, CA 94612
B ☐
C ☐
D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property	51,660.			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) STMT 6	5,214.			
b Other deductions (attach statement) STMT 7	111,372.			
c Total deductions (add lines 3a and 3b, columns A through D)	116,586.			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) STMT 4	832,927.			
5 Average adjusted basis of or allocable to debt-financed property (attach statement) STMT 5	876,901.			
6 Divide line 4 by line 5	94.985%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6	49,069.			

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 49,069.

9 Allocable deductions. Multiply line 3c by line 6	110,739.			

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 110,739.

11 **Total dividends-received deductions** included in line 10 0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations: 7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

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

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	AMOUNT
TAX PREPARATION FEES	1,500.
TOTAL TO SCHEDULE A, PART II, LINE 14	1,500.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/20	4.	0.	4.	4.
12/31/23	1,797.	0.	1,797.	1,797.
NOL CARRYOVER AVAILABLE THIS YEAR			1,801.	1,801.

FORM 990-T (A) PART V - UNRELATED DEBT-FINANCED INCOME STATEMENT 4
AVERAGE ACQUISITION DEBT

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT OF OUTSTANDING DEBT
	2	
BEGINNING FIRST MONTH		862,008.
BEGINNING SECOND MONTH		856,804.
BEGINNING THIRD MONTH		851,575.
BEGINNING FOURTH MONTH		846,321.
BEGINNING FIFTH MONTH		841,042.
BEGINNING SIXTH MONTH		835,739.
BEGINNING SEVENTH MONTH		830,410.
BEGINNING EIGHTH MONTH		825,056.
BEGINNING NINTH MONTH		819,676.
BEGINNING TENTH MONTH		814,272.
BEGINNING ELEVENTH MONTH		808,841.
BEGINNING TWELFTH MONTH		803,385.
TOTAL OF ALL MONTHS		9,995,129.
NUMBER OF MONTHS IN YEAR		12
AVERAGE ACQUISITION DEBT		832,927.

TOTALS TO FORM 990-T, SCHEDULE A, PART V, LINE 4

FORM 990-T (A) PART V - UNRELATED DEBT-FINANCED INCOME STATEMENT 5
AVERAGE ADJUSTED BASIS

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	
	2	AMOUNT
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON FIRST DAY OF YEAR		897,380.
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON LAST DAY OF YEAR		856,421.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR		876,901.

TOTAL TO FORM 990-T, SCHEDULE A, PART V, LINE 5

FORM 990-T (A) PART V - DEPRECIATION DEDUCTION STATEMENT 6

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		5,214.	
- SUBTOTAL -	2		5,214.
TOTAL OF FORM 990-T, SCHEDULE A, PART V, LINE 3(A)			5,214.

FORM 990-T (A) PART V - OTHER DEDUCTIONS STATEMENT 7

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	PERCENT ALLOCABLE	ALLOCABLE TOTAL
REPAIRS		101.		
PROPERTY TAXES		37,677.		
UTILITIES		17,504.		
INTEREST EXPENSE		47,310.		
MISCELLANEOUS EXPENSES		8,780.		
- SUBTOTAL -	2	111,372.	1.00	111,372.
TOTAL OF FORM 990-T, SCHEDULE A, PART V, LINE 3(B)				111,372.

A DEBT 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

A DEBT 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING	09/01/19	SL	39.00	MM	16	203,352.				203,352.	22,595.		5,214.	27,809.
	* TOTAL 990-T SCH E DEPR						203,352.				203,352.	22,595.		5,214.	27,809.

428111 04-01-24

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

A DEBT 2

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
CALIFORNIA RURAL LEGAL ASSISTANCE, INC.		95-2428657

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	5,214.

Part III **MACRS Depreciation (Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5,214.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles. **)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year:					
43 Amortization of costs that began before your 2024 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Reports of Independent Auditors
and Financial Statements
with Supplementary Information

California Rural Legal Assistance, Inc.

December 31, 2025 and 2024

bakertilly

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Report of Independent Auditors

The Board of Directors
California Rural Legal Assistance, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of California Rural Legal Assistance, Inc., which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of California Rural Legal Assistance, Inc., as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California Rural Legal Assistance, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2026, on our consideration of California Rural Legal Assistance, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California Rural Legal Assistance, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California Rural Legal Assistance, Inc.'s internal control over financial reporting and compliance.

Baker Tilly US, LLP

San Francisco, California
April 27, 2026

Financial Statements

California Rural Legal Assistance, Inc.
Statements of Financial Position
December 31, 2025 and 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 9,936,747	$ 8,725,854
Client trust funds	100,910	187,744
Grants receivable	3,614,518	914,007
Other receivables	74,977	-
Pledges receivable, current portion	21,068	32,791
Investments	9,584,530	8,273,939
Prepaid expenses	424,228	367,538
Total current assets	23,756,978	18,501,873
NONCURRENT ASSETS		
Property and equipment, net	8,138,436	5,440,763
Operating lease right-of-use assets	880,138	1,032,340
Deposits	47,101	38,591
Total noncurrent assets	9,065,675	6,511,694
Total assets	$ 32,822,653	$ 25,013,567

See accompanying notes to financial statements.

California Rural Legal Assistance, Inc.
Statements of Financial Position
December 31, 2025 and 2024

	2025	2024
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 400,857	$ 1,008,626
Notes payable, current portion	71,798	67,843
Accrued salaries	166,815	981
Accrued vacation	970,583	974,931
Other accrued liabilities	542,409	99,533
Client trust funds payable	100,910	187,744
Deferred rental income, current portion	5,442	17,240
Operating lease liabilities, current portion	308,465	373,411
Refundable advances	5,612,281	4,629,794
Total current liabilities	8,179,560	7,360,103
NONCURRENT LIABILITIES		
Deferred rental income, net of current portion	11,441	11,645
Operating lease liabilities, net of current portion	348,411	406,328
Notes payable, net of current portion	658,262	730,060
Total noncurrent liabilities	1,018,114	1,148,033
Total liabilities	9,197,674	8,508,136
NET ASSETS		
Without donor restrictions:		
Available for operations	8,492,807	6,099,202
Board-designated - Jose Padilla Fellowship Fund	510,271	508,310
Board-designated reserve	10,872,419	9,259,544
Total without donor restrictions	19,875,497	15,867,056
With donor restrictions		
Subject to purpose restrictions		
Civil legal services	178,491	157,822
Jose Padilla Fellowship Fund	227,820	216,280
LSC Property	513,171	264,273
Total purpose restrictions	919,482	638,375
Subject to time restrictions:		
Time restricted grants	2,830,000	-
Total time restrictions	2,830,000	-
Total with donor restrictions	3,749,482	638,375
Total net assets	23,624,979	16,505,431
Total liabilities and net assets	$ 32,822,653	$ 25,013,567

See accompanying notes to financial statements.

California Rural Legal Assistance, Inc.
Statements of Activities
Years Ended December 31, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT, REVENUE, AND OTHER INCOME						
Grant revenue	$ 852,770	$ 35,396,944	$ 36,249,714	$ 348,949	$ 29,419,908	$ 29,768,857
Contributions	345,647	31,721	377,368	270,361	122,001	392,362
In-kind contributions	1,694,712	-	1,694,712	1,605,607	-	1,605,607
Attorney's fees and cost recovery	3,150	147,087	150,237	-	283,704	283,704
Cy pres awards	1,320,759	-	1,320,759	1,704,267	-	1,704,267
Other revenue	124,355	-	124,355	143,954	-	143,954
Investment income, net	1,718,311	-	1,718,311	1,381,109	-	1,381,109
Net assets released from restrictions	32,464,645	(32,464,645)	-	30,630,057	(30,630,057)	-
Total support, revenue, and other income	38,524,349	3,111,107	41,635,456	36,084,304	(804,444)	35,279,860
FUNDRAISING EVENTS						
Revenues from special events	139,920	-	139,920	121,669	-	121,669
Less cost of direct benefits to attendees	(6,843)	-	(6,843)	(9,628)	-	(9,628)
Total fundraising events	133,077	-	133,077	112,041	-	112,041
Total support, revenue, and other income, and fundraising events	38,657,426	3,111,107	41,768,533	36,196,345	(804,444)	35,391,901
EXPENSES						
Program services	27,768,176	-	27,768,176	25,112,131	-	25,112,131
Management and general	5,199,667	-	5,199,667	6,875,794	-	6,875,794
Fundraising	1,681,142	-	1,681,142	956,145	-	956,145
Total expenses	34,648,985	-	34,648,985	32,944,070	-	32,944,070
CHANGES IN NET ASSETS	4,008,441	3,111,107	7,119,548	3,252,275	(804,444)	2,447,831
NET ASSETS, beginning of year	15,867,056	638,375	16,505,431	12,614,781	1,442,819	14,057,600
NET ASSETS, end of year	$ 19,875,497	$ 3,749,482	$ 23,624,979	$ 15,867,056	$ 638,375	$ 16,505,431

See accompanying notes to financial statements.

California Rural Legal Assistance, Inc.
Statements of Functional Expenses
Years Ended December 31, 2025 and 2024

	2025				2024			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 17,389,377	$ 2,492,188	$ 1,069,785	$ 20,951,350	$ 16,391,645	$ 2,799,875	$ 661,156	$ 19,852,676
Payroll taxes and fringe benefits	4,884,172	841,857	300,806	6,026,835	3,739,643	1,592,675	143,435	5,475,753
Occupancy	730,204	606,503	42,014	1,378,721	503,579	469,326	13,053	985,958
Professional fees	486,518	331,191	121,113	938,822	307,267	576,173	25,715	909,155
Travel	213,364	94,465	14,759	322,588	232,336	105,110	33,627	371,073
Office supplies	175,834	47,785	3,003	226,622	203,746	121,912	10,909	336,567
Program expenses	431,328	11,940	865	444,133	521,850	31,870	15,049	568,769
Dues and subscriptions	161,548	299,949	9,026	470,523	145,326	231,063	10,376	386,765
Telecommunication	201,423	47,086	13,079	261,588	133,864	116,332	1,942	252,138
Subgrant	439,053	-	-	439,053	346,177	-	-	346,177
Conferences, conventions, and meetings	115,333	171,027	5,956	292,316	357,971	242,169	8,317	608,457
Depreciation expense	255,162	45,929	30,288	331,379	21,585	239,402	684	261,671
Other expenses	39,105	46,522	1,017	86,644	86,742	29,165	2,502	118,409
Printing and publications	302,033	12,765	18,154	332,952	279,201	17,394	13,322	309,917
Insurance	184,407	39,493	10,970	234,870	107,983	208,191	3,643	319,817
Meals and entertainment	43,325	39,266	7,262	89,853	55,365	12,524	3,697	71,586
Interest	-	36,046	-	36,046	92	47,310	-	47,402
Postage and delivery	34,920	3,061	3,520	41,501	37,120	4,599	2,155	43,874
Advertising	18,889	7,528	121	26,538	31,310	10,377	6,423	48,110
Finance charges	8,507	12,888	544	21,939	3,722	20,327	140	24,189
Donated professional services	1,653,674	12,178	28,860	1,694,712	1,605,607	-	-	1,605,607
	$ 27,768,176	$ 5,199,667	$ 1,681,142	$ 34,648,985	$ 25,112,131	$ 6,875,794	$ 956,145	$ 32,944,070

See accompanying notes to financial statements.

California Rural Legal Assistance, Inc.
Statements of Cash Flows
Years Ended December 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	$ 7,119,548	$ 2,447,831
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities		
Depreciation	331,379	261,671
Investment gains, net	(1,718,311)	(1,371,631)
Changes in operating assets and liabilities		
Grants receivable	(2,700,511)	432,713
Pledges receivable	11,723	(14,541)
Other receivables	(74,977)	39,027
Prepaid expenses and deposits	(65,200)	(83,158)
Operating lease right-of-use assets	(47,326)	250,897
Accounts payable	(607,769)	523,083
Accrued liabilities	604,362	(587,166)
Deferred rental income	(12,002)	(10,628)
Operating lease liabilities	76,665	(518,280)
Deferred revenue	982,487	(2,146,441)
Client trust funds payable	(86,834)	65,109
Net cash provided by (used in) operating activities	3,813,234	(711,514)
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of property and equipment	(3,029,052)	(2,829,697)
Proceeds from sale of investments	11,641,016	9,381,468
Purchase of investments	(11,233,296)	(9,796,384)
Net cash used in investing activity	(2,621,332)	(3,244,613)
CASH FLOWS FROM FINANCING ACTIVITY		
Principal payments on notes payable	(67,843)	(70,163)
Net cash used in financing activity	(67,843)	(70,163)
CHANGES IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	1,124,059	(4,026,290)
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, beginning of year	8,913,598	12,939,888
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, end of year	$ 10,037,657	$ 8,913,598
SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION		
Cash paid during the year for interest	$ 36,046	$ 47,402
Operating lease right-of-use assets obtained in exchange for new operating lease liabilities	$ 199,528	$ -
RECONCILIATION OF TOTALS IN THE STATEMENTS OF CASH FLOWS TO RELATED CAPTIONS IN THE STATEMENTS OF FINANCIAL POSITION		
Cash and cash equivalents	$ 9,936,747	$ 8,725,854
Client trust funds	100,910	187,744
Total cash, cash equivalents, and restricted cash	$ 10,037,657	$ 8,913,598

See accompanying notes to financial statements.

Note 1 – Description of Operations and Summary of Significant Accounting Policies

Organization – California Rural Legal Assistance, Inc. (CRLA) is a private nonprofit law firm established in 1966 that provides free legal assistance to rural California's low-income population.

CRLA's staff includes attorneys, community workers, legal secretaries, and other support personnel located throughout California. The organization operates 12 full-service Rural Justice Centers, each with professional staff providing direct legal services. In addition, CRLA serves several other communities through seven satellite locations, which offer more limited on-site services while ensuring full access to CRLA's programs and resources. CRLA also maintains an Oakland office that supports resource development functions.

Nonmanagement attorneys, community workers, and clerical employees are members of Legal Services Workers of Rural California (LSWRC), National Organization of Legal Services Workers (NOLSW), and United Auto Workers (UAW) Local 2320.

Basis of accounting – The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Net assets – Net assets and changes therein are classified as follows:

Without donor restrictions – Net assets not subject to donor-imposed stipulations. Net assets without donor restrictions also include funds designated by the board of directors for specific projects.

With donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met by actions of CRLA and/or the passage of time and net assets to be held in perpetuity as directed by donors. At December 31, 2025 and 2024, CRLA has no net assets to be held in perpetuity as directed by donors.

Cash, cash equivalents, and restricted cash – For purposes of the statement of cash flows, CRLA considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents. Restricted cash consists of amounts held in trust for clients.

Concentration of credit risk – Financial instruments that potentially subject CRLA to concentrations of credit risk consist principally of cash and cash equivalents. Risks associated with cash and cash equivalents are mitigated by banking and investing with creditworthy institutions. Such balances, at times, may be in excess of federally insured amounts (currently $250,000 per depositor). If any of the financial institutions with whom CRLA does business were to be placed into receivership with the Federal Deposit Insurance Corporation (FDIC), CRLA may be unable to access the cash it has on deposit with such institutions. If CRLA was unable to access its cash and cash equivalents as needed, CRLA's financial position and ability to operate its business could be adversely affected. CRLA has not experienced any losses in such accounts, and management believes it is not exposed to any significant credit risk on cash and cash equivalents.

Grants receivable – Grants receivable represent balances due from various foundations and governmental and nongovernmental agencies, and are stated at the amount management expects to collect from outstanding balances. Should it become necessary, management will provide for probable uncollectible amounts through a provision for bad debt expense based on its assessment of the current status of individual accounts. Balances remaining after management has used reasonable collection efforts would be written off through a charge to bad debt expense. At December 31, 2025 and 2024, CRLA determined that the grants receivable were fully collectible.

Pledges receivable – CRLA recognizes all unconditional gifts and pledges in the period notified. Pledges receivable are reviewed for collectability and provisions for uncollectible amounts are established when needed. At December 31, 2025 and 2024, CRLA had outstanding pledges receivable in the amount of $21,068 and $32,791, respectively.

Investments – Investments, consisting of fixed-income securities and equity funds at December 31, 2025 and 2024, are recorded at fair value, which is based upon quoted market prices. Income from gains and losses is shown net of external and direct internal expenses and reported as follows:

- Increases or decreases in net assets with donor restrictions if the terms of the gift or CRLA's interpretation of relevant state law requires they be added to the principal of a net asset with donor restrictions.

- Increases or decreases in net assets with donor restrictions if the terms of the gift impose restrictions on the use of the income.

- Increases or decreases in net assets without donor restrictions in all other cases.

Leases – Transactions give rise to leases when CRLA receives substantially all of the economic benefits from, and has the ability to direct, the use of the specified property and equipment. CRLA primarily has lessee activity that is classified as operating leases. Operating leases are included in operating lease right-of-use assets, current portion of operating lease liabilities, and operating lease liabilities, less current portions in the statements of financial position.

Operating lease right-of-use assets represent the right to use an underlying asset for the term and operating lease liabilities represent obligations to make lease payments arising from the lease. Operating lease right-of-use assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. When discount rates implicit in leases cannot be readily determined, CRLA uses the applicable incremental borrowing rate at lease commencement to perform lease classification tests and to measure lease liabilities and right-of-use assets. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Certain optional renewal periods were not included in the determination of the lease liability and right-of-use asset if management determined it was not reasonably certain that the lease would be extended.

CRLA has agreements with lease and nonlease components, such as common area maintenance, and has elected to account for the lease and nonlease components as separate components. CRLA has elected not to recognize right-of-use assets and lease liabilities for leases of terms less than 12 months.

Property and equipment – CRLA capitalizes property and equipment with a cost or fair value in excess of $5,000. Property and equipment is carried at cost or, if donated, at the estimated fair value on the date of the gift. Repairs and maintenance are charged to expense as incurred. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets, ranging from 3 to 30 years. CRLA regularly evaluates its long-lived assets for indicators of possible impairment. Should an impairment exist, the impairment loss would be measured based on the excess carrying value of the asset's fair value or discounted estimates of future cash flows. CRLA has not identified any such impairment losses to date.

Property and equipment acquired with federal funds or Legal Services Corporation (LSC) funds are considered to be owned by CRLA while used in the program or in future authorized programs. However, funding sources have a reversionary interest in these assets, as well as the determination of the use of any proceeds from the sales of these assets.

Client trust funds – CRLA holds funds in trust for its clients relating to settlements awarded by the courts and deposits held for filing and other fees. The balance of such accounts is included as both an asset and a liability of CRLA, because CRLA has a fiduciary responsibility to account for such funds. While such amounts are included in the financial statements, they are separate from the assets and liabilities of CRLA.

In-kind contributions – CRLA records contributed professional services and materials at their estimated fair value on the date of receipt. Contributed services are recognized if the services received require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not received through donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses, or additions to property and equipment.

During the years ended December 31, 2025 and 2024, CRLA received donated professional services in the amount of $1,694,712 and $1,605,607, respectively.

Functional allocation of expenses – Functional expenses of CRLA include program and supporting expenses. Expenses directly attributable and identifiable to individual programs or supporting services are charged directly. CRLA allocates expenses that do not directly benefit an activity between program and supporting expenses based on estimates of the relative benefits to each. CRLA bases its estimates primarily on time spent by personnel on various activities. The management of CRLA reviews and adjusts the estimates at least annually.

Income tax status – CRLA is recognized as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and Section 23701(d) of the California Revenue and Taxation Code, whereby only unrelated business income, as defined by Section 512(a)(l) of the IRC and similar code section of the California Revenue and Taxation Code, is subject to income tax.

Each year, management considers whether any material tax positions the CRLA has taken are more likely than not to be sustained upon examination by the applicable taxing authority. Management believes that any positions CRLA has taken are supported by substantial authority and, hence, do not need to be measured or disclosed in these financial statements.

Use of estimates – The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results may differ from those estimates.

Reclassifications – Certain amounts reported in the 2024 financial statements have been reclassified to conform to the 2025 presentation. These reclassifications did not affect previously reported net assets or changes thereto.

Revenue recognition – Revenue recognition for contribution and grant income is evaluated in accordance with ASC 958-605, *Not-for-Profit Entities-Revenue Recognition*, and is accounted for as nonreciprocal transactions. Contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without restriction. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions. A receivable is recognized for revenue earned under the terms of the agreements in excess of cash advances. Conversely, refundable advances are recorded when advances exceed revenue earned.

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

Revenue recognition from attorney's fee awards is evaluated under FASB Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, through the following five steps: (i) identification of the contract with a customer; (ii) identification of the performance obligation in the contract; (iii) determination of the transaction price; (iv) allocation of the transaction price in the contract; and (v) recognition of revenue when or as a performance obligation is satisfied.

CRLA enters into contracts with clients that are contingent upon the outcome of cases. The contract is rendered effective once the court awards the attorney fee revenue, and the collectability of the amount is assured. Services are often performed on behalf of the client prior to the existence of the contract, and in such cases, the revenue is recognized on a cumulative catch-up basis at the effective date of the contract. Performance obligations in the contracts consist of legal services provided to clients.

Note 2 – Liquidity and Availability of Financial Assets

CRLA's primary sources of revenue are revenue received from the State Bar of California, Legal Services Corporation (LSC), and from other third-party grants.

CRLA considers contributions without donor restrictions to be available to meet cash needs for general expenditures. General expenditures include program expenses, administrative and general expenses, and fundraising expenses that are expected to be paid in the subsequent year.

CRLA also receives contributions with donor restrictions to be used in accordance with the associated purpose and time restrictions.

In addition, CRLA has Board-designated reserve funds, which are set aside by the Board of Directors to ensure the financial stability of the organization. These funds are intended to assist in covering operations should the need arise, and while they are designated for a specific purpose, the Board has the discretion to use them to support general operations if necessary. The reserve fund is a strategic measure to safeguard the organization against unexpected financial challenges and to provide liquidity in times of operational need.

The table below presents financial assets available to fund general operating expenses within one year at December 31:

	2025	2024
Financial assets at December 31		
Cash and cash equivalents	$ 9,936,747	$ 8,725,854
Grants receivable	3,614,518	914,007
Other receivables	74,977	-
Pledge receivables, current portion	21,068	32,791
Investments	9,584,530	8,273,939
Total financial assets	23,231,840	17,946,591
Less amounts not available to be used within one year		
Donor-restricted net assets	3,749,482	638,375
Board-designated - Jose Padilla Fellowship Fund	510,271	508,310
Board-designated net assets	10,872,419	9,259,544
	15,132,172	10,406,229
Financial assets available to meet general expenditures within one year	$ 8,099,668	$ 7,540,362

Note 3 – Grants Receivable

Grants receivable as of December 31 consisted of the following:

	2025	2024
Receivable in one year or less	$ 3,614,518	$ 914,007

Note 4 – Property and Equipment, Net

At December 31, property and equipment, net, consisted of the following:

	2025		
	Non-LSC	LSC	Total
Building	$ 5,228,466	$ 549,899	$ 5,778,365
Building improvements	1,128,882	645,265	1,774,147
Law library	-	391,111	391,111
Furniture and equipment	435,842	-	435,842
Office equipment	71,095	37,605	108,700
Construction in progress	1,391,623	329,121	1,720,744
Leasehold improvements	85,338	-	85,338
	8,341,246	1,953,001	10,294,247
Less accumulated depreciation and amortization	(2,541,115)	(1,391,151)	(3,932,266)
	5,800,131	561,850	6,361,981
Land	1,609,715	166,740	1,776,455
Total	$ 7,409,846	$ 728,590	$ 8,138,436

	2024		
	Non-LSC	LSC	Total
Building	$ 4,109,688	$ 549,899	$ 4,659,587
Building improvements	1,078,352	655,657	1,734,009
Law library	-	391,111	391,111
Furniture and equipment	387,581	-	387,581
Office equipment	93,713	14,987	108,700
Construction in progress	285,199	-	285,199
Leasehold improvements	107,508	-	107,508
	6,062,041	1,611,654	7,673,695
Less accumulated depreciation and amortization	(2,276,223)	(1,347,381)	(3,623,604)
	3,785,818	264,273	4,050,091
Land	1,223,932	166,740	1,390,672
Total	$ 5,009,750	$ 431,013	$ 5,440,763

For the years ended December 31, 2025 and 2024, depreciation and amortization expense was $331,379 and $261,671, respectively.

Note 5 –Commitments and Contingencies

Construction commitments- As of December 31, 2025, CRLA had outstanding commitments related to the construction of building upgrades for office space. The total estimated costs of the projects are approximately $4,400,000 of which $1,720,744 has been incurred and capitalized as construction in progress as of the year end. As of December 31, 2024, CRLA had no significant outstanding commitments related to the construction. The construction on these projects is expected to be completed by the end of 2026. Management does not anticipate any material adverse impact on CRLA's financial position as a result of these commitments.

Line of Credit- On May 2, 2025, CRLA entered into a $2,000,000 line of credit with a bank. For the year ended December 31, 2025, the line of credit was not used. The line of credit is secured by certain investment accounts, held as collateral, and is terminable by either party at any time, subject to the terms of the agreement. The line of credit is not subject to any financial or nonfinancial covenants.

Note 6 – Investments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets or liabilities. Fixed income bond funds and equity securities are valued using the quoted market price;

Level 2 – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following summarizes the composition of investments, at fair value, at December 31, 2025 and 2024:

	2025			
	Total	Level 1	Level 2	Level 3
Investments				
Fixed-income securities	$ 2,402,492	$ 2,402,492	$ -	$ -
Equity funds				
U.S. equities	4,753,424	4,753,424	-	-
Global equities	2,428,614	1,983,587	445,027	-
Total investments	$ 9,584,530	$ 9,139,503	$ -	$ -

	2024			
	Total	Level 1	Level 2	Level 3
Investments				
Fixed-income securities	$ 2,707,031	$ 2,707,031	$ -	$ -
Equity funds				
U.S. equities	3,574,524	3,574,524	-	-
Global equities	1,992,384	1,992,384	-	-
Total investments	$ 8,273,939	$ 8,273,939	$ -	$ -

Note 7 – Notes Payable

Notes payable, net consisted of the following at December 31:

	2025	2024
Note payable to a bank, secured by a deed of trust. Interest at 5.68% and monthly payments of $9,285, including principal and interest, due March 2034.	$ 730,060	$ 797,903
	730,060	797,903
Less current portion	(71,798)	(67,843)
	$ 658,262	$ 730,060

Annual maturities of the notes payable are as follows:

Years Ending December 31,	
2026	$ 71,798
2027	75,834
2028	80,414
2029	84,934
2030	89,847
Thereafter	327,233
	$ 730,060

Note 8 – Refundable Advances

In accordance with the adoption of ASU No. 2018-08, CRLA is required to report refundable advances where there is both a barrier to entitlement and a right of return of the funds. Accordingly, $5,612,281 and $4,629,794 was recognized as refundable advances as of December 31, 2025 and 2024, respectively. These amounts are directly attributable to unspent grant funds received during the respective year.

Refundable advances as of December 31 were comprised of the following:

	2025	2024
LSC Migrant 23	$ -	$ 226,592
LSC Basic 24	-	42,536
LSC Migrant 24	-	652,459
LSC Basic 25	336,942	-
LSC Migrant 25	102,041	-
State of California grants	3,639,610	1,755,653
Other grants	1,533,688	1,952,554
	$ 5,612,281	$ 4,629,794

Note 9 – Net Assets with Donor Restrictions

Net assets with donor restrictions as of December 31 were restricted for the following:

	2025	2024
Subject to purpose restrictions		
Civil legal services	$ 178,491	$ 157,822
LSC - property	513,171	264,273
Fellowships	227,820	216,280
	919,482	638,375
Subject to time restrictions		
Time restricted grants	2,830,000	-
Total net assets with restrictions	$ 3,749,482	$ 638,375

For the years ended December 31, 2025 and 2024, net assets with donor restrictions were released from donor/grantor restrictions by incurring expenses satisfying the purpose or time restriction specified by donors/grantors as follows:

	2025	2024
Civil legal services	$ 32,460,238	$ 30,588,903
LSC property	4,407	41,154
	$ 32,464,645	$ 30,630,057

Note 10 – Operating Leases

CRLA leases various office facilities under various noncancelable operating lease arrangements in Coachella, Delano, Fresno, Lamont, Modesto, San Luis Obispo, Santa Barbara, Santa Rosa, and Tulare, California, expiring through December 2029.

The maturity and future minimum commitments of total operating lease payments at December 31, 2025, are as follows:

Years Ending December 31,	
2026	$ 323,431
2027	246,492
2028	138,295
2029	16,761
Total lease payments	724,979
Less present value discount	(68,103)
Operating lease liabilities	$ 656,876

Lease expenses are recorded on a straight-line basis over the life of the lease as included in occupancy expense in the statements of activities. For the years ended December 31, 2025 and 2024, office rent expense was $707,878 and $678,539, and equipment rent expense was $64,854 and $51,228, respectively.

The following table includes supplemental lease information as of and for the years ended December 31, 2025 and 2024:

	2025	2024
Lease term and discount rate		
Weighted-average remaining lease term (in years)	1.5	3.6
Weighted-average discount rate	3.10%	1.18%

Note 11 – Employee Benefit Plan

CRLA has a 401(k) defined contribution profit-sharing plan. Eligible employees who are at least age 18 and are not covered under a collective bargaining agreement may defer up to the lesser of 75% of their salary or the limit under the IRC. CRLA matches 100% of those employee deferrals, up to a maximum of $2,760 based on their years of services and salaries. During 2019, CRLA amended the plan to match 4% of the compensation of all eligible employees, regardless of tenure. Employees eligible for the matching contributions vest immediately in the match. CRLA contributed $805,198 and $484,562 to the plan for the years ended December 31, 2025 and 2024, respectively.

Beginning with the plan year commencing January 1, 2025, CRLA adopted an additional employer contribution equal to 2% of eligible employees' compensation for employees who are employed on the final day of the plan year. This contribution is funded subsequent to the end of the plan year and is subject to a six-year graded vesting schedule.

Effective January 1, 2006, CRLA established an individually designated retirement plan under IRC 403(b) available to all highly compensated employees within the meaning of IRS 414(q). Eligible participants may contribute an amount equal to the amount of compensation reduced pursuant to the participant's election not to exceed the limit under IRC. CRLA is not required to make any contributions to this plan.

Note 12 – Private Attorney Involvement

CRLA is required by Legal Services Corporation (LSC) to devote at least 12.5% of LSC's basic grant to promote private attorney involvement (PAI). CRLA's PAI requirement and the related expenses during the years ended December 31, 2025 and 2024, are summarized below:

	2025	2024
Support		
LSC basic grant	$ 6,483,119	$ 6,310,053
LSC rate	12.50%	12.50%
PAI required threshold	$ 810,390	$ 788,757
Expenses		
Salaries and wages		
Lawyers	$ 341,812	$ 287,190
Clerical and others	170,771	253,395
Payroll tax/fringe benefits	147,129	178,013
Community workers	-	51,562
Space and occupancy	26,372	36,106
Telephone	4,979	7,813
Library	5,554	8,380
Insurance	4,155	6,192
Technology	7,247	9,400
Other expense	336	-
Program travel	3,162	-
Equipment rent and related	22	1,407
Language services for clients	13,277	-
Supplies and materials	1,159	-
Litigation costs	18,722	-
Indirect costs	158,620	-
Total expenses	903,317	839,458
Total PAI expenses over the requirement threshold	$ 92,927	$ 50,701

Note 13 – Risks and Uncertainties

At December 31, 2025, there were no significant outstanding legal actions or claims against CRLA. CRLA maintains various forms of insurance that its management believes are adequate to reduce the exposure to these risks to an acceptable level.

Federal grants and contracts – CRLA's grant and contract funding is subject to various risks, including changes in government policy and potential executive orders issued by the current federal administration. These recent executive orders may result in modifications, delays, or cancellations of such grant and contract funding that could adversely impact CRLA's ability to fulfill its commitments under existing grants and contracts.

CRLA has assessed these risks and believes that any potential impact from such executive orders is uncertain. The ultimate effect on CRLA's financial position and results of operations will depend on future governmental actions and the timing of their implementation. CRLA will continue to monitor developments related to these executive orders and will take appropriate actions as necessary.

Federal regulation changes – CRLA continues to evaluate new governmental policies and executive orders issued by the federal government and their impact on CRLA. CRLA continues to work to diversity funding sources.

Note 14 – Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. CRLA recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including estimates inherent in the process of preparing the financial statements.

In January 2026, CRLA's board approved the purchase of a building in Fresno, California for the purpose of use for programmatic, staffing, and fundraising benefits. The board agreed that $925,000 would be drawn from the board reserve to fund the purchase. The board also approved a budget of $500,000 to cover the costs of repairs and improvements to this facility and that these funds can also be drawn from the board reserve.

CRLA has evaluated subsequent events through April 27, 2026, which is the date the financial statements were available to be issued.

Supplementary Information

California Rural Legal Assistance, Inc.
Schedule of Support, Revenue, Expenses, and Changes in Net Assets for Legal Services Corporation Funds
Year Ended December 31, 2025

	2023 Migrant	2024 Basic	2024 Migrant	2025 Basic	2025 Migrant	LSC PBIF Grant	Total	Property	Total
Revenue and support									
Grant revenue	$ -	$ -	$ -	$ 6,483,119	$ 4,571,473	$ 185,264	$ 11,239,856	$ -	$ 11,239,856
Interest income	-	-	-	42,057	29,655	-	71,712	-	71,712
Attorney fees and costs recovery	-	-	2,000	78,085	9,275	-	89,360	-	89,360
Total revenue and support	-	-	2,000	6,603,261	4,610,403	185,264	11,400,928	-	11,400,928
Expenses									
Salaries and wages	-	42,536	501,681	4,509,022	3,186,091	107,410	8,346,740	-	8,346,740
Employee benefits	-	-	65,398	748,704	597,252	24,863	1,436,217	-	1,436,217
Payroll taxes	-	-	30,650	295,924	207,247	8,953	542,774	-	542,774
Total personnel costs	-	42,536	597,729	5,553,650	3,990,590	141,226	10,325,731	-	10,325,731
Occupancy and facilities	-	-	9,869	133,452	81,293	3,382	227,996	-	227,996
Professional fees	-	-	731	41,840	3,049	40	45,660	-	45,660
Travel	-	-	7,768	59,479	50,630	5,089	122,966	-	122,966
Supplies and materials	-	-	2,943	54,747	13,518	2,204	73,412	-	73,412
Law library subscriptions	-	-	4,061	55,147	40,622	1,671	101,501	-	101,501
Staff training	-	-	2,835	44,670	26,179	2,147	75,831	-	75,831
Board meeting expenses	-	-	100	15,850	3,704	-	19,654	-	19,654
Miscellaneous	-	-	898	27,360	14,693	24,645	67,596	-	67,596
Telecommunications	-	-	4,816	49,103	31,695	1,471	87,085	-	87,085
Insurance	-	-	5,194	49,011	27,154	1,295	82,654	-	82,654
Memberships	-	-	4,810	74,577	55,122	2,094	136,603	-	136,603
Depreciation	-	-	-	-	-	-	-	43,771	43,771
Litigation	-	-	12,705	107,433	104,036	-	224,174	-	224,174
Total expenses	-	42,536	654,459	6,266,319	4,442,285	185,264	11,590,863	43,771	11,634,634
Funds received over (under) expenses	-	(42,536)	(652,459)	336,942	168,118	-	(189,935)	(43,771)	(233,706)
Other changes									
Acquisition of property (capitalization to CIP)	(226,592)	-	-	-	(66,077)	-	(292,669)	292,669	-
Transfers of property	-	-	-	-	-	-	-	48,679	48,679
Total other changes	(226,592)	-	-	-	(66,077)	-	(292,669)	341,348	48,679
Net change in asset balance	(226,592)	(42,536)	(652,459)	336,942	102,041	-	(482,604)	297,577	(185,027)
Net assets, beginning of year	226,592	42,536	652,459	-	-	-	921,587	264,273	1,185,860
Net assets, end of year	$ -	$ -	$ -	$ 336,942	$ 102,041	$ -	$ 438,983	$ 561,850	$ 1,000,833

See report of independent auditors.

California Rural Legal Assistance, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Federal Award Identifier Number	Pass-through Entity Identifying Number	Pass-through to Subrecipients	Total Federal Expenditures
Legal Services Corporation					
Direct Awards					
Direct Legal Services for Low Income - Migrant	09.805260	N/A	N/A	-	$ 226,592
Direct Legal Services for Low Income - Basic	09.805260	N/A	N/A	-	42,536
Direct Legal Services for Low Income - Migrant	09.805260	N/A	N/A	-	654,459
Direct Legal Services for Low Income - Basic	09.805260	N/A	N/A	-	6,266,319
Direct Legal Services for Low Income - Migrant	09.805260	N/A	N/A	-	4,508,362
LSC Sustainability	09.805260	N/A	N/A	-	185,264
Total Legal Services Corporation				-	11,883,532
U.S. Department of Housing & Urban Development					
Direct Awards					
Education and Outreach Initiatives	14.416	FEOI230008	N/A	-	24,530
Total Program 14.416				-	24,530
Private Enforcement Initiatives	14.418	FPEI210009	N/A	-	95,710
Total Program 14.418				-	95,710
Passed through County of San Luis Obispo					
Home Investment Partnerships Program	14.239	N/A	B-24-UC-06-0508	-	27,352
Home Investment Partnerships Program	14.239	N/A	M21-UP060545	-	79,045
Total Program 14.239				-	106,397
Total U.S. Department of Housing & Urban Development				-	226,637
U.S. Department of the Treasury					
Passed through State Bar of California					
Covid-19-Homeowner Assistance Fund	21.026	N/A	HAF0198	-	550,248
Total Program 21.026				-	550,248
Total U.S. Department of the Treasury				-	550,248
U.S. Department of Health and Human Services					
Passed through California Department of Social Services to Council on American-Islamic Relations					
Refugee and Entrant Assistance	93.566	2501CARSSS	DW2CGBKX1188	-	82,745
Total Program 93.566				-	82,745
Total U.S. Department of Health and Human Services				-	82,745
Total Expenditures of Federal Awards				$ -	$ 12,743,162

See accompanying notes to schedule of expenditures of federal awards.

California Rural Legal Assistance, Inc.
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of California Rural Legal Assistance, Inc. (CRLA), under the programs of the federal government for the year ended December 31, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of CRLA, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of CRLA.

The Legal Services Corporation (LSC) Appropriations Acts require that audits be conducted in accordance with generally accepted government auditing standards and the guidance established by the LSC Office of Inspector General (OIG). Guidance established by LSC OIG includes the *Audit Guide for Recipients and Auditors* and *Compliance Supplement for Audits of LSC Recipients* (collectively, the LSC Audit Guide). LSC OIG has elected to adopt *Code of Federal Regulations*, Title 2, Subtitle A, Chapter II, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for audits of LSC grant recipients, subject to modification in accordance with LSC OIG guidance.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the LSC Audit Guide, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

CRLA did not elect to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
California Rural Legal Assistance, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements California Rural Legal Assistance, Inc., which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year ended December 31, 2025, and the related notes to the financial statements, and have issued our report thereon dated April 27, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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Purpose of this Report

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

Baker Tilly US, LLP

San Francisco, California
April 27, 2026

Report of Independent Auditors on Compliance for the Major Federal Program; Report on Internal Control Over Compliance

The Board of Directors
California Rural Legal Assistance, Inc.

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited California Rural Legal Assistance, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the California Rural Legal Assistance, Inc.'s major federal program for the year ended December 31, 2025. California Rural Legal Assistance, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, California Rural Legal Assistance, Inc., complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Baker Tilly US, LLP

San Francisco, California
April 27, 2026

California Rural Legal Assistance, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*
Internal control over financial reporting:	
Material weakness(es) identified?	☐ Yes ☒ No
Significant deficiency(ies) identified?	☐ Yes ☒ None reported
Noncompliance material to financial statements noted?	☐ Yes ☒ No

Federal Awards

Internal control over major federal program:	
Material weakness(es) identified?	☐ Yes ☒ No
Significant deficiency(ies) identified?	☐ Yes ☒ None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	☐ Yes ☒ No

Identification of major federal program and type of auditor's report issued on compliance for the major federal program:

Federal Assistance Listing Number	*Name of the Major Federal Program*	*Type of Auditor's Report Issued on Compliance for the Major Federal Program*
09.805260	Legal Services Corporation	*Unmodified*

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	☒ Yes ☐ No

Section II – Financial Statement Findings

None reported.

Section III – Findings and Questioned Costs of Federal Awards

None reported.

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July 17, 2026

Re: Approval of Grant Submission

To Whom it May Concern,

This letter confirms the approval and recognition of this grant submission to the San Marcos Community Foundation. If you have any further questions, please don't hesitate to contact me directly at (760) 448-2010 or email at Margaret@freshstart.org.

Regards,



Margaret Phelan
Chief Financial Officer
Fresh Start Surgical Gifts
(760) 448-2010

Title

Fresh Start Surgical Gifts - Surgery Weekend Program

08/02/2026

id. 54785876

by **Xavier Phelan** in **San Marcos Community Foundation**
on behalf of **Fresh Start Surgical Gifts**

2011 Palomar Airport Road, Suite 206
Carlsbad, California
92011
CA
United States
7609447774
xavier@freshstart.org

Original Submission

08/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Fresh Start Surgical Gifts - Surgery Weekend Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Surgery Weekend Program
Project Start Date	1/24/2026
Project End Date	11/8/2026
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	350

Total Number of People Served by this Project in San Marcos Only	25
Grant Amount Requested	7500
	Organization Details
Organization Name	Fresh Start Surgical Gifts
Organization Street Address	2011 Palomar Airport Road, Suite 206
Organization City	Carlsbad
Organization State	CA
Organization Zip Code	92011
Organization Website	freshstart.org
Organization's EIN	33-0460177 200 Fresh Start Surgical Gifts 09ba3198-bc28-4bd5-a19b-071d99dfceac 2011 Palomar Airport Rd Ste 206 Carlsbad CA 92011-1432 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-07-14T00:00:00 2026-07-27T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-07-13T00:00:00 1996 02
	Contact Information
Contact First Name	Xavier
Contact Last Name	Phelan

Contact Title	National Grant Writer
Contact Phone	+17604482017
Contact Email	xavier@freshstart.org
	Project Details
Briefly describe your request for funds.	Funds requested from the San Marcos Community Foundation will be used to cover direct costs of the Surgery Weekend Program, a San Diego-based healthcare program to help underserved children who suffer from physical deformities.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Our goal is to help all children with a demonstrable need for treatment for their physical deformities within San Diego County. Deformities, disabilities, and other conditions have lasting effects on children and teens, leading to bullying, a low sense of self-worth, an inability to achieve personal and professional goals, and other mental and physical ramifications – craniofacially disfigured adults report significantly lower levels of self-esteem and quality of life and report experiences of discrimination in employment or social settings in comparison with adults without facial deformities. We anticipate to serve 350 children annually through the Surgery Weekend Program. As of June 2026, Fresh Start has given over ***9,600 unique patients*** the chance for a new beginning, with nearly ***25,000 medical procedures*** valued at $***77,360,095***. Our continued success in providing free surgeries and medical care is thanks to the generosity of both our medical team as well as the individuals and foundations who contribute to our cause.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Our partnership with Rady Children's Health allows us to serve local San Diego County residents in the comfort of their own community. The partnership gives us access to their clinic and volunteers.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Fresh Start Surgical Gifts transforms the lives of disadvantaged infants, children, and teens with physical deformities caused by birth defects, accidents, abuse, or disease through the gift of reconstructive surgery and related healthcare services. The late Dr. Dennis Nigro, M.D., our founder, incorporated Fresh Start Surgical Gifts as a 501(c)3 in 1991. After his time providing special medical care to underserved populations abroad, Dr. Nigro took a look around his local community of San Diego and vowed to do the same for them. The suboptimal operating rooms, equipment, and conditions he worked in abroad made Dr. Nigro realize that all children deserved only the best high-quality care possible, especially for the kinds of delicate operations he specialized in, and wanted to provide that care to those who needed it most. Ultimately, his goal was to serve children with correctable physical deformities whose parents were unable to secure funds or access to care. And so, Fresh Start Surgical Gifts, and our mission to serve children in need, was founded.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

Budget_26-27.pdf

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

Audited_Financials_25.pdf

Please attach the first two pages of your Federal 990.

990_25_1-2.pdf

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

Letter_of_Approval.docx

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	513325
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We run on a July 1 - June 30 fiscal year, so we are in the beginning stages of foundation funding for the year. The program will be able to run, even if not funded by the SMCF.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Facility Resource Labor	$	178,100.00	
Food	$	25,149.00	
Hospitalization	$	65,960.00	
Interventional Radiology	$	6,600.00	
Laboratory Fees	$	1,052.00	
Lodging	$	71,839.00	
Medical Supplies/Equipment	$	49,377.00	
Patient Assistance	$	9,309.00	
Pharmaceutical Supplies	$	18,777.00	
Professional Services	$	15,000.00	
Radiology	$	1,640.00	
Travel	$	56,972.00	
Dental Care	$	13,550.00	
Total budget for this PROJECT:	$	513,325.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Louis & Harold Price Foundation	$ 15,000.00	C
Additional Funding Source 2	St. John and Marine van Vlissingen Foundation	$ 5,000.00	C
Additional Funding Source 3	Samuel H. French and Katherine Weaver French Fund	$ 5,000.00	C
Additional Funding Source 4	Maurice J. Masserini Trust	$ 5,000.00	C
Additional Funding Source 5	Bravo Foundation	$ 25,000.00	C
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Fresh Start Surgical Gifts Budget Report

	FY 2025-26 Forecast	FY 2025-26 Budget	FY 2026-27 Budget	Difference +/- PY Budget
Revenue				
Community Partnerships				
Community Engagement	16,000	25,000	20,000	(5,000)
External Events/Engagement	-	-	10,000	10,000
Expenses-Community Partnerships	(2,046)	(5,000)	(5,000)	-
Medical Outreach Partnerships	75,450	75,000	75,000	-
Total Community Partnerships	89,404	95,000	100,000	5,000
Fresh Start Foundation Support				
Expansion Grant	500,000	500,000	125,000	(375,000)
Quarterly Distribution	832,695	868,500	874,320	5,820
Total Fresh Start Foundation Support	1,332,695	1,368,500	999,320	(369,180)
Grants & Foundations Support				
Unrestricted Revenue	250,000	400,000	400,000	
Total Grants & Foundations Support	250,000	400,000	400,000	-
Major Gifts & Branding				
Major Gifts	1,370,973	1,525,000	2,525,000	1,000,000
Total Major Gifts & Branding	1,370,973	1,525,000	2,525,000	1,000,000
Net Special Events				
Annual gala event				
Gala Income				
Gala Event Ticket Sales	8,569	10,000	10,000	-
Gala Gen. Donation	11,378	2,000	10,000	8,000
Gala Live Auction	31,600	35,000	35,000	-
Gala SAP/Medical Program	197,575	130,000	165,000	35,000
Gala Silent Auction	21,980	15,000	20,000	5,000
Gala Sponsorships & Tables	59,225	80,000	60,000	(20,000)
Total Gala Income	330,327	272,000	300,000	28,000
Gala-Expense				
Gala - Miscellaneous	(3,083)	(2,700)	(3,237)	(537)
Gala auction exp.	(1,045)	(12,000)	(1,098)	10,902
Gala Audio/Visual	(30,215)	(37,000)	(31,726)	5,274
Gala Decor	(2,172)	(1,500)	(2,281)	(781)
Gala Entertainment	(15,000)	(10,500)	(15,750)	(5,250)
Gala Gen -Food & Bev	(56,241)	(65,000)	(59,053)	5,947
Gala Marketing/Communications	(1,095)	(1,000)	(1,150)	(150)
Total Gala-Expense	(108,851)	(129,700)	(114,294)	15,406
Total Annual gala event	221,476	142,300	185,706	43,406
Celeb Golf Classic-San Diego				
Celebrity Golf -Income				
Dinner Tickets	1,050	1,500	1,500	-

Fresh Start Surgical Gifts Budget Report

	FY 2025-26 Forecast	FY 2025-26 Budget	FY 2026-27 Budget	Difference +/- PY Budget
Foursome	23,842	45,000	30,000	(15,000)
Golf General Donations	507	-	500	500
Individual Golf tickets	5,400	7,000	7,000	-
Live Auction	34,514	14,500	35,000	20,500
Raffles/Mulligans	5,475	9,800	8,500	(1,300)
Silent Auction	14,080	10,000	14,000	4,000
Sponsor A Patient	116,281	100,000	105,000	5,000
Sponsor Income	46,000	65,000	65,000	-
TeeSigns/Hole Sponsorship	517	1,500	1,000	(500)
Total Celebrity Golf -Income	247,665	254,300	267,500	13,200
Celebrity Golf Classic Exp				
Auction Exp.	(9,797)	(4,800)	(4,800)	-
Awards/Gift exp.	(14,412)	(12,000)	(15,133)	(3,133)
Green Fees	(9,078)	(15,000)	(12,000)	3,000
Miscellaneous exp.	(5,289)	(8,000)	(5,553)	2,447
Post Event Dinner	(10,145)	(12,000)	(8,588)	3,412
Pre Event Dinner	(41,073)	(45,000)	(43,127)	1,873
Printing		(1,000)	-	1,000
Rentals/AV	(14,050)	(1,000)	(14,753)	(13,753)
Total Celebrity Golf Classic Exp	(103,844)	(98,800)	(103,953)	(5,153)
Total Celeb Golf Classic-San Diego	143,821	155,500	163,547	8,047
San Antonio Golf Classic				
San Antonio Golf Classic Income				
Auctions	17,435	25,500	25,500	-
Dinner Tickets	400	1,000	1,000	-
Foursome	44,450	40,000	45,000	5,000
Fund-A-Need	56,790	50,000	55,000	5,000
Mulligans/Raffle	3,510	4,000	4,000	-
Single Golfers	2,250	5,000	5,000	-
Sponsor Income	19,880	20,000	20,000	-
Total San Antonio Golf Classic Income	144,715	145,500	155,500	10,000
San Antonio Golf Classic-Expenses				
Auction Expense	(8,368)	(8,800)	(8,800)	-
Awards/Prizes	(4,802)	(9,500)	(5,042)	4,458
Green Fees	(23,745)	(15,000)	(24,932)	(9,932)
Miscellaneous	(3,224)	(3,000)	(3,385)	(385)
Post Event Dinner		(10,000)	-	10,000
Pre-Event Dinner	(15,905)	(25,000)	(16,700)	8,300
Transportation	(17,149)	(8,000)	(18,007)	(10,007)
Total San Antonio Golf Classic-Expenses	(73,193)	(79,300)	(76,866)	2,434

Fresh Start Surgical Gifts Budget Report

	FY 2025-26 Forecast	FY 2025-26 Budget	FY 2026-27 Budget	Difference +/- PY Budget
Total San Antonio Golf Classic	71,522	66,200	78,634	12,434
Total San CHICAGO Golf Classic (Cancelled)		92,600		
Total Net Special Events	436,819	456,600	427,887	(28,713)
Revenue and Support				
Corporate Giving	2,261	2,000	2,500	500
General donations	18,912	35,000	35,000	-
Total Revenue and Support	21,173	37,000	37,500	500
Total Revenue	3,501,064	3,882,100	4,489,707	607,607
Gross Profit	**3,501,064**	**3,882,100**	**4,489,707**	**607,607**
Expenses				-
Accounting	71,975	71,760	74,135	2,375
Automobile	17,565	23,650	18,092	(5,558)
Bank Charges	1,479	500	1,524	1,024
Board of Directors	750	1,400	773	(627)
Clinic Rental	5,781	6,936	5,955	(981)
Computer/IT	58,586	59,969	36,685	(23,284)
Credit Card Charges	15,600	24,509	15,600	(8,909)
Depreciation	84,161	75,481	89,770	14,289
Donor Cultivation	24,241	18,000	24,968	6,968
Dues, Fees and Subscriptions	3,398	3,398	6,500	3,102
Employee Education & Training	2,104	4,000	7,500	3,500
Equipment Lease	17,912	20,160	18,449	(1,711)
Insurance	37,749	48,287	39,165	(9,122)
Legal	-	1,800	-	(1,800)
Marketing	-			-
Collateral/Printing	-		12,500	12,500
Strategic Marketing Campaign	32,668	36,000	9,600	(26,400)
Website/Internet Expenses	84,000	84,000	8,800	(75,200)
Total Marketing	116,668	120,000	30,900	(89,100)
Meals, Mtg & Entertainment	4,700	4,500	4,841	341
Office Expense	11,550	11,550	11,897	347
Patient Care - Dental				-
Dental Lab Fees	-	1,000		(1,000)
Dental Supplies	1,962	2,500	2,021	(479)
Food	2,655	3,200	2,734	(466)
Professional Services	7,284	3,600	7,502	3,902
Radiology	1,256	2,500	1,293	(1,207)
Travel	-	1,000	-	(1,000)
Total Patient Care - Dental	13,156	13,800	13,550	(250)
Patient Care - Medical	-			200 -

Fresh Start Surgical Gifts Budget Report

	FY 2025-26 Forecast	FY 2025-26 Budget	FY 2026-27 Budget	Difference +/- PY Budget
Facility Resource Labor	178,100	169,800	178,100	8,300
Food	22,197	20,660	25,149	4,489
Hospitalization	57,657	160,790	65,960	(94,830)
Interventional Radiology	9,200	13,000	6,600	(6,400)
Laboratory Fees	928	5,020	1,052	(3,968)
Lodging	63,406	69,430	71,839	2,409
Medical Supplies/Equipment	42,751	100,300	49,377	(50,923)
Patient Assistance	8,216	18,126	9,309	(8,817)
Pharmaceutical Supplies	16,413	13,400	18,777	5,377
Professional Services	33,945	8,400	15,000	6,600
Radiology	1,447	7,600	1,640	(5,960)
Travel	50,285	78,600	56,972	(21,628)
Total Patient Care - Medical	484,545	665,126	499,775	(165,351)
Patient Outreach	41,903	44,000	18,000	(26,000)
Payroll				-
403b Benefit	83,123	87,252	87,423	171
Benefits	198,200	201,496	200,727	(769)
Payroll Exp/Bonuses	67,701			-
Payroll Processing Fees	7,374	7,459	7,683	224
Payroll Taxes	146,984	148,362	150,284	1,922
Salaries	2,031,363	2,181,273	2,185,579	4,306
Vacation Accrual adj	(14,115)			-
Workers Comp	8,263	10,796	10,405	(391)
Total Payroll	2,528,893	2,636,638	2,642,101	5,463
Postage	2,388	4,155	2,460	(1,695)
Professional Services	32,064	33,000	6,200	(26,800)
Rent	117,154	125,720	126,546	826
Self Storage	10,920	10,925	11,248	323
Taxes, Permits and Licenses	1,395	650	1,451	801
Telephone	15,301	18,560	15,760	(2,800)
Travel & Lodging	65,526	58,839	55,000	(3,839)
Utilities	8,787	6,100	9,200	3,100
Volunteer Outreach				-
Outreach	21,200	40,500	28,000	(12,500)
Physician/Vol Credentialing	1,117	1,800	2,500	700
Volunteer Processing	110	-	500	500
Total Volunteer Outreach	22,427	42,300	31,000	(11,300)
Total Expenditures	3,818,679	4,155,713	3,819,045	(336,668)
NET OPERATING REVENUE	**(317,615)** -	**(273,613)**	**670,662**	**944,275**
Other Revenue				**201**

Fresh Start Surgical Gifts Budget Report

	FY 2025-26 Forecast	FY 2025-26 Budget	FY 2026-27 Budget	Difference +/- PY Budget
Donated Services and Supplies				
Med.Program Gen.				
General GIK	282,536	315,000	315,000	-
Total Med.Program Gen.	**282,536**	**315,000**	**315,000**	**-**
Total Dental Clinic GIK				
Dental fees	213,029	85,000	125,000	40,000
Total Total Dental Clinic GIK	**213,029**	**85,000**	**125,000**	**40,000**
Total Specialty Clinics				-
Unbranded	285,000	200,000	285,000	85,000
Total Total Specialty Clinics	**285,000**	**200,000**	**285,000**	**85,000**
Total Surgical Procedures				-
Anesthesiology	222,923	233,100	245,215	12,115
Facility Fees	2,266,233	2,225,000	2,492,857	267,857
Hospital/Charity Care Services	501,525	750,000	551,678	(198,323)
Surgeon's Fees	550,500	638,258	605,550	(32,708)
Total Total Surgical Procedures	**3,541,181**	**3,846,358**	**3,895,299**	**48,941**
Total Donated Services and Supplies	**4,321,746**	**4,446,358**	**4,620,299**	**173,941**
Total Other Revenue				-
Other Expenditures				-
Donated Medical Service	4,321,746	4,446,358	4,620,299	173,941
Total Other Expenditures	**4,321,746**	**4,446,358**	**4,620,299**	**173,941**
Net Other Revenue	**0.00**	**0.00**	**0.00**	**0.00**

EXTENDED TO MAY 15, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

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

C Name of organization
FRESH START SURGICAL GIFTS

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 2011 PALOMAR AIRPORT ROAD, SUITE 206

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
CARLSBAD, CA 92011

F Name and address of principal officer: SHARI BRASHER
SAME AS C ABOVE

D Employer identification number
33-0460177

E Telephone number
760-944-7774

G Gross receipts $ 4,075,172.

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

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

H(c) Group exemption number

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

J Website: WWW.FRESHSTART.ORG

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

L Year of formation: 1991 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO TRANSFORM THE LIVES OF DISADVANTAGED CHILDREN & YOUNG PEOPLE WITH PHYSICAL DEFORMITIES.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	21
6	Total number of volunteers (estimate if necessary)	6	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	4,330,461.	3,260,944.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	69,109.	108,425.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	121,270.	478,038.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,520,840.	3,847,407.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,365,401.	2,562,058.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 966,649.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,476,824.	1,887,658.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,842,225.	4,449,716.
19	Revenue less expenses. Subtract line 18 from line 12	678,615.	-602,309.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	6,122,221.	5,865,922.
21	Total liabilities (Part X, line 26)	567,531.	710,599.
22	Net assets or fund balances. Subtract line 21 from line 20	5,554,690.	5,155,323.

Part II Signature Block

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

Sign Here

Signature of officer — Date

SHARI BRASHER, EXECUTIVE DIRECTOR/CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LUKAS DAVIS		01/30/26	☐	P00668234

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

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

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO TRANSFORM THE LIVES OF DISADVANTAGED CHILDREN & YOUNG PEOPLE WITH PHYSICAL DEFORMITIES CAUSED BY BIRTH DEFECTS, ACCIDENTS, ABUSE, OR DISEASE THROUGH RECONSTRUCTIVE PLASTIC SURGERY AND RELATED MEDICAL SERVICES.

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

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

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

4a (Code:) (Expenses $ 2,427,591. including grants of $) (Revenue $)
TO PROVIDE RECONSTRUCTIVE SURGERY PRIMARILY TO CHILDREN WHO SUFFER FROM PHYSICAL DEFORMITIES CAUSED BY BIRTH DEFECTS, ACCIDENTS, ABUSE OR DISEASE.

THE ORGANIZATION HELD NINE SURGERY WEEKENDS AND RECEIVED DONATED PHYSICIAN SERVICES AND FACILITES TOTALING $6,524,890.

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

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

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

4e Total program service expenses 2,427,591.

FRESH START SURGICAL GIFTS
FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

FRESH START SURGICAL GIFTS

		Pages
I	Index	1
II	Independent auditor's report	2 - 3
III	Statements of financial position	4
IV	Statements of activities and changes in net assets	5 - 6
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VI	Statements of cash flows	9
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Fresh Start Surgical Gifts

Opinion

We have audited the accompanying financial statements of Fresh Start Surgical Gifts, a nonprofit organization, which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresh Start Surgical Gifts as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fresh Start Surgical Gifts and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

CONSIDINE & CONSIDINE
An accountancy corporation

October 22, 2025

FRESH START SURGICAL GIFTS
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash	$ 1,878,624	$ 3,482,415
Investments (notes 5 and 7)	3,198,507	1,958,490
Prepaid expenses and other current assets	59,521	87,578
Contributions receivable	27,916	8,109
	5,164,568	5,536,592
PROPERTY AND EQUIPMENT (note 3)	279,827	294,213
OTHER ASSETS		
Operating lease right of use asset (note 13)	323,144	195,599
Beneficial interest in foundation (notes 6 and 9)	84,792	80,914
Deposits	9,434	9,434
Fresh start clinic (notes 4)	4,157	5,469
	421,527	291,416
TOTAL ASSETS	5,865,922	6,122,221
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	347,133	336,529
Operating lease liability - current portion (note 13)	113,896	76,640
Deferred revenue	15,000	35,000
	476,029	448,169
LONG-TERM LIABILITIES		
Operating lease liability (note 13)	234,570	119,362
TOTAL LIABILITIES	710,599	567,531
NET ASSETS (note 8)		
Without donor restrictions	4,980,420	5,316,244
With donor restrictions	174,903	238,446
TOTAL NET ASSETS	5,155,323	5,554,690
TOTAL LIABILITIES AND NET ASSETS	$ 5,865,922	$ 6,122,221

See accompanying notes

FRESH START SURGICAL GIFTS
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2025

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
SUPPORT AND REVENUE			
Donated medical services and supplies	$ 6,524,889	$ -	$ 6,524,889
Contributions - Public support	1,892,636	-	1,892,636
Contributions - Foundation (note 12)	868,308	500,000	1,368,308
Special events (net direct benefits to donors of $74,142 - note 10)	602,621	-	602,621
Investment return (note 5)	292,095	-	292,095
Change in beneficial interest in foundation	-	7,341	7,341
TOTAL SUPPORT AND REVENUE	10,180,549	507,341	10,687,890
NET ASSETS RELEASED FROM RESTRICTIONS (note 8)	570,885	(570,885)	-
	10,751,434	(63,544)	10,687,890
EXPENSES			
Medical program	8,952,481	-	8,952,481
Supporting services:			
General and administrative	489,182	-	489,182
Development	1,645,594	-	1,645,594
	11,087,257	-	11,087,257
CHANGE IN NET ASSETS	(335,824)	(63,543)	(399,367)
NET ASSETS, BEGINNING	5,316,244	238,446	5,554,690
NET ASSETS, ENDING	$ 4,980,420	$ 174,903	$ 5,155,323

See accompanying notes

FRESH START SURGICAL GIFTS
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
SUPPORT AND REVENUE			
Donated medical services and supplies	$ 4,985,567	$ -	$ 4,985,567
Contributions - Public support	2,293,672	-	2,293,672
Contributions - Foundation (note 12)	883,398	500,000	1,383,398
Special events (net direct benefits to donors of $84,780 - note 10)	477,377	-	477,377
Investment return (note 5)	207,650	-	207,650
Change in beneficial interest in foundation	-	6,349	6,349
TOTAL SUPPORT AND REVENUE	8,847,664	506,349	9,354,013
NET ASSETS RELEASED FROM RESTRICTIONS (Note 8)	870,888	(870,888)	-
	9,718,552	(364,539)	9,354,013
EXPENSES			
Medical program	7,333,790	-	7,333,790
Supporting services:			
General and administrative	443,327	-	443,327
Development	1,147,153	-	1,147,153
TOTAL EXPENSES	8,924,270	-	8,924,270
CHANGE IN NET ASSETS BEFORE OTHER INCOME	794,282	(364,539)	429,743
OTHER INCOME (note 13)			
Assets received from merger (note 1)	403,397	-	403,397
CHANGE IN NET ASSETS	1,197,679	(364,539)	833,140
NET ASSETS, BEGINNING	4,118,565	602,985	4,721,550
NET ASSETS, ENDING	$ 5,316,244	$ 238,446	$ 5,554,690

See accompanying notes

FRESH START SURGICAL GIFTS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

		Supporting Services		
	Medical Program	General and Administrative	Development	Total
Bank charges	$ -	$ 249	$ 20,118	$ 20,367
Computer services and expenses	41,741	8,899	14,353	64,993
Depreciation and amortization	89,274	2,212	9,636	101,122
Donated medical services and supplies	6,524,890	-	-	6,524,890
Donor cultivation	-	-	29,551	29,551
Dues and subscriptions	352	2,482	1,376	4,210
Event - Facilities	-	-	52,569	52,569
Event - Food and beverage	-	-	110,045	110,045
Event - Other	-	-	36,111	36,111
Insurance	5,831	33,156	2,042	41,029
Leasing costs	105,216	8,548	27,734	141,498
Marketing and public relations	-	-	269,727	269,727
Patient assistance	452,929	-	-	452,929
Postage	1,729	614	1,045	3,388
Professional fees	113,939	89,206	8,528	211,673
Salaries and related costs	1,253,773	334,644	979,365	2,567,782
Supplies	95,161	3,006	112,499	210,666
Taxes and licenses	380	521	-	901
Telephone	12,702	1,933	6,302	20,937
Transportation, lodging and food	208,727	1,751	33,268	243,746
Utilities	2,848	384	1,297	4,529
Volunteer outreach	36,799	-	-	36,799
Other	6,190	1,577	4,170	11,937
	8,952,481	489,182	1,719,736	11,161,399
Less: Event direct benefit cost	-	-	(74,142)	(74,142)
	$ 8,952,481	$ 489,182	$ 1,645,594	$ 11,087,257

See accompanying notes

FRESH START SURGICAL GIFTS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

		Supporting Services		
	Medical Program	General and Administrative	Development	Total
Bank charges	$ -	$ 252	$ 19,510	$ 19,762
Computer services and expenses	38,490	5,288	12,290	56,068
Depreciation and amortization	63,463	1,265	5,237	69,965
Donated medical services and supplies	4,985,568	-	-	4,985,568
Donor cultivation	-	-	16,043	16,043
Dues and subscriptions	1,551	1,314	494	3,359
Event - Facilities	-	-	62,149	62,149
Event - Food and beverage	-	-	99,580	99,580
Event - Other	-	-	29,163	29,163
Insurance	5,716	30,321	1,753	37,790
Leasing costs	76,124	8,884	19,222	104,230
Marketing and public relations	-	-	245,558	245,558
Patient assistance	318,339	-	-	318,339
Postage	1,035	-	1,506	2,541
Professional fees	75,872	95,357	140	171,369
Salaries and related costs	1,417,809	292,959	654,633	2,365,401
Supplies	66,954	1,359	27,803	96,116
Taxes and licenses	82	964	-	1,046
Telephone	12,483	1,869	3,970	18,322
Transportation, lodging and food	226,165	2,106	28,151	256,422
Utilities	3,472	446	1,033	4,951
Volunteer outreach	32,440	-	-	32,440
Other	8,227	943	3,698	12,868
	7,333,790	443,327	1,231,933	9,009,050
Less: Event direct benefit cost	-	-	(84,780)	(84,780)
	$ 7,333,790	$ 443,327	$ 1,147,153	$ 8,924,270

See accompanying notes

FRESH START SURGICAL GIFTS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	$ (399,367)	$ 833,140
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES		
Unrealized (Gain)/Loss on Investments	(202,942)	(154,525)
Change in beneficial interest in foundation	(7,341)	(6,350)
Depreciation and amortization	101,122	69,965
Changes in operating assets and liabilities:		
Grants receivable	-	175,000
Other receivable	(19,807)	(7,779)
Deposits	-	(208)
Operating leases right-of-use assets	24,919	3,065
Prepaid expenses and other current assets	28,057	(23,384)
Related party receivable	-	30,490
Accounts payable and accrued liabilities	10,604	106,903
Deferred revenue	(20,000)	23,250
	(85,388)	216,427
NET CASH PROVIDED BY OPERATING ACTIVITIES	(484,755)	1,049,567
CASH FLOWS PROVIDED/(USED) BY INVESTING ACTIVITIES		
Purchase of property and equipment	(85,424)	(199,430)
Purchase of investments	(2,189,473)	(110,244)
Net proceeds from sale of investments	1,152,398	60,847
Distributions from beneficial interest in foundation	3,463	3,421
NET CASH USED BY INVESTING ACTIVITIES	(1,119,036)	(245,406)
NET INCREASE/(DECREASE) IN CASH	(1,603,791)	804,161
CASH AT BEGINNING OF YEAR	3,482,415	2,678,254
CASH AT END OF YEAR	$ 1,878,624	$ 3,482,415

SUPPLEMENTAL DISCLOSURES:

See note 13 for cash flow transactions related to operating leases

See accompanying notes

NOTE 1 THE ORGANIZATION

Fresh Start Surgical Gifts (the "Organization") was formed in April 1991 in the State of California as a nonprofit organization to transform the lives of disadvantaged children and young people with physical deformities caused by birth defects, accidents, abuse, or disease through the gift of a fresh start. The Organization's program services are supported primarily by the donated services of medical professionals and donated medical facilities and supplies. The Organization operates in a facility located in Carlsbad, CA, and coordinates services in California, Texas, Illinois, and Massachusetts.

In 2014, the Organization established another facility in Chicago, IL that is operated by Fresh Start Caring for Kids Foundation ("Caring for Kids"), a related party organization through common board members. Caring for Kids was formed in the State of California, as a nonprofit organization, and its mission statement is consistent with that of Fresh Start Surgical Gifts. Caring for Kids was established to operate any facilities that are established outside of San Diego, California.

During the year ended June 30, 2024, Caring for Kids (Merging Organization) merged with the Organization (Surviving Organization). Following the date of the merger all remaining assets and liabilities of Caring for Kids were transferred to the Organization at their fair value. A net transfer of $403,397 was made to the Organization to complete the merger and this amount is included as other income of the statement of activities.

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.

Basis of presentation - Under accounting standards on financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

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

Net assets with donor restrictions - Net assets with donor restrictions consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds.

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.

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

Contributions receivable - Contributions receivable consist of unconditional promises to give and are recorded in the year the promise is made. Conditional promises are not recognized until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization provides for probable losses on contributions receivable using the allowance method. The allowance is determined based on management's experience and collection efforts. All receivables are short-term and therefore, no discount on present value is recorded. Management has determined the receivables to be fully collectible at June 30, 2025 and 2024.

Prepaid expenses - Prepaid expenses are stated at cost less applicable amortization and includes expenses prepaid for events that will occur in the next fiscal year and for insurance premiums, which are expensed over their useful lives using the straight-line method.

Property and equipment - Property and equipment are carried at cost or, if donated, at approximate value at the date of the gift. The Organization follows the practice of capitalizing expenditures in excess of $1,000. Expenditures for repairs and maintenance are charged against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the assets of three to seven years.

Fresh start clinic - The Organization entered into an agreement with Rady Children's Hospital ("Rady") to construct the Fresh Start at Rady Children's Hospital Clinic ("Clinic"), which was completed in September 2009. The accumulated costs of the Clinic are being amortized over the term of the contract. At July 1, 2013, management reviewed Clinic leases and revised the estimated Clinic useful life from 5 to 10 years.

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Gains and losses are included in the statements of activities and changes in net assets.

Beneficial interest in foundation - The Organization has an endowment fund at San Diego Foundation. The Organization records this as a beneficial interest in a foundation at fair value and recognizes changes in beneficial interest at fair value on the statements of activities and changes in net assets.

Fair value measurements - The Organization follows accounting standards consistent with the Financial Accounting Standards Board (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 - Contributions received are recorded as either without donor restrictions, or with donor restrictions, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Contributions received with donor-imposed restrictions that are satisfied within the same reporting period are reported as restricted support and released in that period.

Credit Losses – The Company follows ASU 2016-13 Financial Instruments – Credit Losses (Topic 326) and all related amendments. The standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to trading receivables, financing receivables, held-to-maturity debt securities, and receivables relating to repurchase agreements and securities lending agreements. It also applies to off-balance sheet credit exposures not accounted for as insurance (loan commitments, standby letters of credit, financial guarantees, and other similar instruments) and net investments in leases recognized by a lessor in accordance with Topic 842 on leases.

Donated materials and services - Donated materials and medical facilities are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. The fair market value of contributed professional services is reported as support and expense in the period in which the services are performed.

The following schedule summarizes donated medical services and supplies shown in the statements of activities and changes in net assets for the years ended June 30:

	2025	2024
Facilities and supplies	$ 5,599,014	$ 4,031,465
Professional medical services	925,875	954,102
	$ 6,524,889	$ 4,985,567

There are numerous other individuals who volunteer their time and perform a variety of tasks to assist the Organization with the medical program, development, and administrative support. No amounts have been reflected in the financial statements for these donated services as they do not meet the criteria for recognition as contributions.

Functional allocation of expenses - There are certain categories of expenses that are attributable to more than one program or supporting function and require allocation on a reasonable basis. Personnel expenses are allocated on the basis of estimated time spent. Other overhead expenses including leasing costs, supplies, professional fees, travel, depreciation, and insurance are allocated based on overall usage.

Leases – The Company follows ASU 2016-02, Leases (Topic 842) and all related amendments. The new standard established a right-of-use model (ROU) that requires a lessee to recognize a ROU asset and lease liability on the balance sheet for all leases with a term longer than 12 months and disclose key information about the leasing arrangements. Options to renew a lease are only included in the lease term to the extent those options are reasonably certain to be exercised. Leases will be classified as either finance or operating. Operating lease liabilities and their corresponding ROU assets are initially recorded based on the present value of lease payments over the term of the lease. The rate implicit in lease contracts is typically not readily determinable and, as a result, the Company utilizes the treasury yield rate to discount lease payments. Finance leases are generally those leases that allow the Company to substantially utilize or pay for the entire asset of its estimated life. The Company had no finance leases for the years ended June 30, 2025 and 2024.

Income taxes - The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state laws in California and Illinois. The Organization, however, may be subject to tax on income which is not related to its exempt purpose. For the years ended June 30, 2025 and 2024, no such unrelated business taxable income was reported and, therefore, no provision for income taxes has been made. The Organization is not a private foundation.

The Organization follows accounting standards which clarify the accounting for uncertainty in income taxes recognized in the Organization's financial statements and 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. It also provides guidance on derecognition and measurement of a tax position taken or to be taken in a tax return. As of June 30, 2025 and 2024, 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 States of California and Illinois.

The Organization follows ASU 2020-7, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958). The new standard improves transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit entities. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, along with expanded disclosure requirements. This standard was applied on a retrospective basis.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2025	2024
Furniture and equipment	$ 563,744	$ 540,134
Transportation equipment	140,619	127,009
Website Platform	32,000	25,000
Leasehold improvements	26,166	10,066
	762,529	702,209
Accumulated depreciation	(482,702)	(407,996)
	$ 279,827	$ 294,213

For the years ended June 30, 2025 and 2024, depreciation expense was $99,809 and $68,871, respectively.

NOTE 4 FRESH START CLINIC

Fresh Start Clinic consists of the following:

	2025	2024
Clinic equipment	$ 819,983	$ 819,983
Telephone equipment	57,441	57,441
Office furniture	57,361	57,361
Medical program equipment	27,293	27,293
Computer equipment	16,680	16,680
	978,758	978,758
Accumulated amortization	(974,601)	(973,289)
	$ 4,157	$ 5,469

Amortization expense for the years ended June 30, 2025 and 2024 was $1,313 and $1,094, respectively.

NOTE 5 INVESTMENTS

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

	2025	
	Cost	Fair Value
Stock funds:		
Large cap	$ 740,523	$ 992,452
Small cap	128,375	161,193
Bond Funds	984,050	991,981
Exchange traded funds	978,764	1,052,881
	$ 2,831,711	$ 3,198,507

	2024	
	Cost	Fair Value
Stock funds:		
Large cap	$ 653,552	$ 830,280
Small cap	136,395	154,969
Mid cap	18,030	27,364
Bond Funds	656,139	604,425
Exchange traded funds	231,693	231,528
Real estate securities:		
Mid cap	118,900	109,924
	$ 1,814,709	$ 1,958,490

The following schedule summarizes the investment return of the assets shown above and the Organization's interest-bearing bank accounts for the years ended June 30:

	2025	2024
Net realized and unrealized gain/(loss) on investments	$ 202,800	$ 154,525
Interest and dividend income	100,816	62,357
Investment fees	(11,521)	(9,232)
	$ 292,095	$ 207,650

NOTE 6 BENEFICIAL INTEREST IN FOUNDATION

In prior years, the Organization had invested $55,656 with the San Diego Foundation Endowment Fund. A total of $17,840 was donated upon donor requests and the other $37,816 was donated by the Organization. The contribution to the foundation created a beneficial interest to Fresh Start Surgical Gifts and is stated at fair value of $84,792 and $80,914 as of June 30, 2025 and 2024, respectively. Investment decisions and annual distributions are determined at the sole discretion of San Diego Foundation. Investments are held in various securities including equities, alternative investments, and fixed income securities, as determined and defined by San Diego Foundation. The invested amounts will be held in perpetuity with the San Diego Foundation and all distributions received by Fresh Start Surgical Gifts may be used at their discretion (See note 9).

NOTE 7 FAIR VALUE MEASUREMENT

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

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

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

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

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

Investments including equities, stock funds, exchange-traded funds, and real estate securities are in actively traded markets and are classified as Level 1.

The beneficial interest in foundation is measured using values provided by the San Diego Foundation. The values are based on the fair market value of the underlying cash, securities and other investments.

Although the Organization classifies its investments as Level 3, the investments held in the foundation are comprised of Level 1, 2 and 3 investments as reported by the foundation. The Organization has not contributed funds to San Diego Foundation since the initial contribution. Net purchases, sales, issues, and settlements shown below in the reconciliation solely relate to the distributions received by the Organization each year.

There were no changes in methods used to measure fair value during the years ended June 30, 2025 and 2024.

The Organization's policy is to recognize transfers of investments into or out of level 3 as of the date of the event or changes in circumstances that caused the transfer. For the years ended June 30, 2025 and 2024, there were no transfers of investments into or out of level 3.

Financial assets and liabilities carried at fair value measured on a recurring basis at June 30, 2025 are classified in one of the three categories previously described:

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Stock funds				
Large cap	$ 992,452	$ -	$ -	$ 992,452
Small cap	161,193	-	-	161,193
Bond Funds	991,981	-	-	991,981
Exchange traded funds	1,052,881			1,052,881
Beneficial interest in foundation	-	-	84,792	84,792
	$ 3,198,507	$ -	$ 84,792	$ 3,283,299

Changes in Level 3 financial instruments during the year ended June 30, 2025 were as follows:

Fair value, beginning	$ 80,914
Total gains or losses (realized/unrealized)	7,341
Net purchases, sales, issues, and settlements	(3,463)
Fair value, ending	$ 84,792

Financial assets and liabilities carried at fair value measured on a recurring basis at June 30, 2024, are classified in one of the three categories described above:

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Stock funds				
Large cap	$ 830,280	$ -	$ -	$ 830,280
Small cap	154,969	-	-	154,969
Mid cap	27,364	-	-	27,364
Bond Funds	604,425	-	-	604,425
Exchange traded funds	231,528			231,528
Real estate securities				
Mid cap	109,924	-	-	109,924
Beneficial interest in foundation	-	-	80,914	80,914
	$ 1,958,490	$ -	$ 80,914	$ 2,039,404

Changes in Level 3 financial instruments during the year ended June 30, 2024, were as follows:

Fair value, beginning	$ 77,985
Total gains or losses (realized/unrealized)	6,350
Net purchases, sales, issues, and settlements	(3,421)
Fair value, ending	$ 80,914

NOTE 8 NET ASSETS

Net assets consist of the following for the years ending June 30:

	2025	2024
Without donor restrictions:		
Undesignated	$ 4,980,420	$ 5,316,244
With donor restrictions:		
Perpetual in nature	55,656	55,656
Purpose restricted for program services	29,136	25,257
Purpose restricted for expansion project	90,111	157,533
	174,903	238,446
Total net assets	$ 5,155,323	$ 5,554,690

Net assets released from donor restrictions by incurring expenses satisfying the restriction purpose by donors during fiscal years ended June 30 are as follows:

	2025	2024
Purpose restrictions accomplished:		
Expansion project	$ 567,422	$ 867,467
Program services	3,463	3,421
	$ 570,885	$ 870,888

NOTE 9 ENDOWMENT FUND

Effective January 23, 2008, the District of Columbia enacted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"), the provisions of which apply to endowment funds existing on or established after that date. Based on its interpretation of the provisions of UPMIFA, the Organization is required to act prudently when making decisions to spend or accumulate donor-restricted endowment assets and in doing so to consider a number of factors including the duration and preservation of its donor-restricted endowment funds. The Organization classifies a portion of the donor-restricted endowment fund that is comprised of the original value of gifts donated to be held in perpetuity as net assets with donor restrictions. The remaining portion of the donor-restricted endowment fund is temporarily classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

Amounts were given by donors and the Organization to San Diego Foundation for the establishment of an endowment fund for the sole benefit of the Organization (See note 6). The nature of the donations required the amounts to be classified as net assets with donor restrictions. These funds are to help support the general purpose of the Organization in perpetuity. San Diego Foundation makes all investment decisions related to the endowment fund.

The current distribution policy of San Diego Foundation is to allow for 5% of a three year rolling average of the fund equity to be distributed annually. If the market value of the fund is less than the initial contributions, then distributions will be limited to interest and dividends received. All distributions from the investment may be used at the discretion of Fresh Start Surgical Gifts.

The portion of the Endowment Fund that is classified as with donor restrictions (to be held in perpetuity) is not reduced by losses on the investments of the fund. Losses on the investments of the funds reduce net assets with donor restrictions to the extent that donor-imposed temporary restrictions on net appreciation of the fund have not been met before the loss occurs. Any remaining losses reduce net assets without donor restrictions.

Endowment assets are reported as beneficial interest in foundation in the statements of financial position at June 30, 2025 and 2024, are held entirely by San Diego Foundation.

Composition of and changes in endowment net assets for the year ended June 30, 2025, are as follows:

	Without donor restrictions	With donor restrictions	Total endowment net assets
Endowment net assets,			
Beginning of year	$ -	$ 80,914	$ 80,914
Earnings on investment	-	7,751	7,751
Investment fees	-	(410)	(410)
Distribution	-	(3,463)	(3,463)
Endowment net assets,			
End of year	$ -	$ 84,792	$ 84,792

Composition of and changes in endowment net assets for the year ended June 30, 2024, are as follows:

	Without donor restrictions	With donor restrictions	Total endowment net assets
Endowment net assets,			
Beginning of year	$ -	$ 77,985	$ 77,985
Earnings on investment	-	6,751	6,751
Investment fees	-	(401)	(401)
Distribution	-	(3,421)	(3,421)
Endowment net assets,			
End of year	$ -	$ 80,914	$ 80,914

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. At June 30, 2025 and 2024, the Organization did not have a deficiency associated with the donor-restricted endowment funds.

NOTE 10 SPECIAL EVENTS

Special event revenues and expenses directly related to the golf and gala events for the years ending June 30, are as follows:

	2025	2024
Revenue:		
Sponsorship	$ 247,100	$ 244,445
Donations	286,743	182,947
Auction proceeds	74,585	70,695
Ticket sales	57,410	51,770
Miscellaneous	10,925	12,300
	676,763	562,157
Expenses:		
Facility rental	52,569	62,149
Food and beverage	110,045	99,580
Other expenses	36,111	29,163
	198,725	190,892
Special events income	$ 478,038	$ 371,265

NOTE 11 EMPLOYEE RETIREMENT PLAN

The Organization sponsors a 403(b) plan that covers substantially all employees. The Organization matches 100% of eligible employees' contributions up to 4% of gross pay. The Organization's contribution to the retirement plan for the years ended June 30, 2025 and 2024, was $79,075 and $78,827, respectively, and is included with salaries and related costs on the statements of functional expenses.

NOTE 12 RELATED PARTY TRANSACTIONS

The Organization receives contributions from Fresh Start Surgical Gifts Foundation ("Fresh Start Foundation"), a related party through common board members. The Organization's board designates the contributions for use toward general and administrative and development costs. During the years ended June 30, 2025 and 2024, the Organization received $868,308 and $883,398, respectively, in donations from Fresh Start Foundation to cover a substantial amount of all general and administrative and development costs, excluding direct benefit costs related to special events that are paid for by event participants.

In 2020, the Organization received a conditional grant of $1,625,000 from Fresh Start Foundation to assist with the goal of expansion into three cities. As a conditional grant, the Organization has not recorded a grant receivable. The intent is to record grant income when received as the conditions are met and amounts are approved by the Foundation. The grant funds are intended to become available as expansion cities are identified and come on line. There is no expiration date on the grant, and it can be terminated at the discretion of the Foundation. Upon termination any unpaid grant funds will be considered unavailable to the Organization. As of June 30, 2025 and 2024, the Organization has received $1,000,000 and $500,000, respectively, of conditional grant funds.

During the year ended June 30, 2024, Caring for Kids merged with the Organization (see Note 1).

NOTE 13 LEASES

Operating Leases

The Organization entered into two operating leases for office space and clinic use as well as a vehicle lease. The leases include renewal options which can extend the lease terms up to 5 - 10 years. The exercise of the renewal option is at the sole discretion of the Organization, and only lease options that the Organization believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities.

The components of total lease cost for the years ended June 30, consisted of the following:

	2025	2024
Operating lease cost	$ 111,946	$ 80,408
Short-term lease cost	22,421	23,822
Variable lease cost	7,131	-
Total lease cost	$ 141,498	$ 104,230

Supplemental cash flow information related to the operating lease for the years ended June 30 is as follows:

	2025	2024
Right-of-use assets obtained in exchange for new operating lease liabilities	$ 310,789	$ 339,925
Cash paid for amounts included in the measurement of operating lease liabilities:		
Operating cash flows for operating leases	$ 87,079	$ 77,344
Weighted average remaining lease term	3.2 yrs.	2.92 yrs.
Weighted average discount rate	3.49%	1.29%

Future minimum undiscounted lease payments related to the operating lease liability for the years ending June 30, are as follows:

2026	$ 126,052
2027	122,298
2028	105,694
2029	6,938
2030	6,938
Thereafter	5,199
Total undiscounted lease payments	373,119
Less: present value discount	(24,653)
Total lease liability	$ 348,466

NOTE 14 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

As part of the Organization's liquidity management, it has structured its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial stewardship and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following reflects the Organization's financial assets for the years ended June 30, reduced by any amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Financial assets, at year-end:	2025	2024
Cash	$ 1,878,624	$ 3,482,415
Investments	3,198,507	1,958,490
Beneficial interest in foundation	84,792	80,914
Contributions receivable	27,916	8,109
Total financial assets	5,189,839	5,529,928
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions:		
Perpetual in nature	(55,656)	(55,656)
Restricted by purpose	(119,247)	(182,790)
Total amounts unavailable to be used within one year	(174,903)	(238,446)
Financial assets available to meet cash needs for general expenditures within one year	$ 5,014,936	$ 5,291,482

NOTE 15 SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 22, 2025, the date the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the consolidated financial statements.

BOARD OF DIRECTORS

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Karen Liu

Vice Chair
Mark Dillon

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Atul Patel

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Susana Villegas
Karin Winner

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Martha Dennis
Joyce Gattas
Brant Houston
Bernie Kulchin
Charles Lewis
Nita van der Werff

Advisory Members
Matthew Halgren

CEO and Editor
Jamie Self

inewsource
P.O Box 34546
San Diego, CA 92163

EIN #27-0732786

619-500-3370

contact@inewsource.org

Dear Friends of the San Marcos Community Foundation:

I'm writing to confirm our application for a grant from your foundation to support our community outreach and listening efforts in San Marcos.

These activities will inform our editorial plans to serve residents of San Marcos with high-quality, in-depth reporting on issues impacting their lives.

We look forward to your response. We would also welcome a chance to meet you and share more about our organization and our plans to deliver hyperlocal news to communities across North County.

Thank you for your consideration.

Warmest regards,

Jamie Self

Jamie Self
CEO & editor

10/2/2026

Title

inewsource - Community listening to drive community-powered news for San Marcos residents

10/02/2026

id. 55383888

by **Jamie Self** in **San Marcos Community Foundation**
on behalf of **Investigative Newsource**

1855 1st Ave
Ste 201
San Diego, California
92101
United States
6195003370
Philanthropy@inewsource.org

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	inewsource - Community listening to drive community-powered news for San Marcos residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Community listening to drive community-powered news for San Marcos residents
Project Start Date	11/1/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	100000

Total Number of People Served by this Project in San Marcos Only	50
Grant Amount Requested	5000
	Organization Details
Organization Name	inewsource
Organization Street Address	1855 1st Ave Ste 201
Organization City	San Diego
Organization State	CA
Organization Zip Code	92101
Organization Website	https://inewsource.org/
Organization's EIN	27-0732786 200 inewsource f014dab6-6342-4a18-82f7-90b122e021a6 PO Box 34546 San Diego CA 92163-4546 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-08-11T00:00:00 2026-08-31T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-08-10T00:00:00 2010 09
	Contact Information
Contact First Name	Jamie
Contact Last Name	Self

Contact Title	Chief Executive Officer
Contact Phone	+18434783262
Contact Email	philanthropy@inewsource.org
	Project Details
Briefly describe your request for funds.	inewsource recently expanded our news coverage and civic engagement program, the Documenters, into North County, including inland communities. Our North County reporter, Katie Futterman, has published two stories specifically about issues in San Marcos, including one exclusive report on a resident's efforts to hold on to her family home while a more urban development went up around her property. The story, read by almost 30,000 people, underscored the tensions between progress and development and how they're changing the quality of life and sense of community for so many people in our region. The story is also a perfect example of the type of journalism we strive to provide communities. We tackle issues that underscore the big issues and show how they connect to real people, facing real problems. To find more of these stories, inewsource is requesting your support to help us conduct a listening session in San Marcos, attended by residents and civic leaders, and host a Documenters training, which prepares community members to attend public meetings and document what happens. Their notes often fuel news stories produced by our reporters and reporters in our partner newsrooms, making our community-powered news model unique in the region.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We have received significant feedback from North County residents, including from some in San Marcos, about the need for our reporting in their communities. After Katie's story about the development issue, she received the following messages: "We appreciate *inewsource*'s coverage of this complex situation. YOU DID A WONDERFUL JOB." And "Thank you for informing our community!" We know from listening efforts across the county that San Diego County residents are hungry for high-quality, rigorously fact-checked news and information about their communities. Our goal with these targeted efforts in San Marcos is to drill down into specific community information needs and to better understand the hyperlocal issues impacting neighborhoods in San Marcos as well as understand the unique character, history and dynamics that make San Marcos a community.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes, we collaborate with nonprofits, civic organizations and community groups to help us understand community information needs. We do not yet have partners in San Marcos.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	At a time when communities across San Diego County are losing access to trusted local news and information, *inewsource* is building a stronger, more community-centered model for local journalism. For 17 years, *inewsource* has produced rigorous, independent investigative reporting that holds powerful institutions accountable and helps communities in the San Diego region understand the decisions shaping their lives. Today, we are expanding that mission by combining investigative journalism with deeper community presence, civic engagement and responsive local reporting. Our approach has led to strong audience growth. In just 12 months, our website audience increased by more than 50%. Across platforms, our journalism was viewed by engaged users nearly 2.3 million times in FY26, a 136% increase from FY25. Our journalism has also received national recognition, including being named a 2025 Pulitzer Prize finalist for illustrated reporting on fentanyl's deadly impact. A year ago, we hired a North County reporter, Katie Futterman, to build relationships with communities across the region, recognizing that more than 1 million people call North County home but few reporters provide in-depth coverage of civic issues there. Today, we are doing outreach to gauge the specific information needs of

communities across North County.

Our regional model is built on the idea that listening to community members will lead to coverage that resonates more deeply with communities and leads to greater impact. We use listening sessions, surveys, events, individual conversations and partnerships with trusted organizations to understand what residents need from local news. We ask what questions are going unanswered, which institutions or decisions are difficult to understand, what issues deserve deeper scrutiny, and how people prefer to receive information.

We would like to bring this outreach model to San Marcos.

With your grant support, *inewsource* will organize listening sessions with San Marcos residents representing different backgrounds, ages and connections to the community. We will work with some of our current readers, trusted local organizations and civic groups to recruit participants, being sure to include people whose perspectives are less likely to appear in traditional news coverage.

The sessions will explore residents' most pressing information needs, gaps in coverage, questions about public institutions and decision-making, and the formats through which they would find journalism most useful.

We will write stories from the issues that community members surface. This outreach will help us build connections with potential partners for our Documenters program. The Documenters is a civic engagement program in which we train and pay community members to attend public meetings and document what happens. We would like to hold a training in San Marcos before the end of our fiscal year. Your grant support would allow us to prioritize this community engagement work in San Marcos.

We hope to reach at least 50 San Marcos residents and civic leaders directly through our listening work and Documenters outreach. But our impact could reach as many people as read our reporting. We've found that readers also find hyperlocal stories interesting because they reflect more significant challenges faced by many communities across our region. In fact, more than 170,000 people have read our North County coverage in the last year on our website alone. (Based on unique visitors to our website. Social media and aggregators reach significantly more people.)

Our approach has already resulted in news coverage for your community. A San Marcos-native came to Katie's coffeehouse chat in Encinitas to tell her about his family's struggle to protect their San Marcos home from an encroaching development.

The story Katie wrote about it was read by almost 30,000 people, underscoring the interest in and need for high-quality local reporting on issues affecting people's lives and quality of life. Another North County reader, new to reading us, said this after discovering our "excellent journalism": "We here in North County San Diego are a desert of quality journalism … I hope (you) will be able to do much needed truth telling journalism that North County is being denied."

We've seen similar reactions in other communities.

In the South Bay, we worked with residents and community organizations to better understand local concerns about the Tijuana River sewage problem polluting communities near the U.S.-Mexico border. In our reporting on the issue, we featured 100 South Bay residents describing how pollution had affected their health, families and daily lives, while our reporters investigated gaps in public health data.

We were recently honored with a national journalism award for that reporting, and we celebrated at a community event attended by many of the people featured in the project. A reader said of the work, "Please continue with articles regarding the pollution in the South Bay as I live in Imperial Beach and getting honest news is hard to come by … Keep up the great work and honest reporting, it's appreciated more than you realize!!"

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

Please upload the annual operating budget for your organization.

For_2026_SMCF_-_inewsource_-_FY27_Budget.pdf

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

For_2026_SMCF_-_inewsource-FY25-FinancialStatement.pdf

Please attach the first two pages of your Federal 990.

For_2026_SMCF_-_inewsource_-_FY25_990_2_pages.pdf

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

For_2026_SMCF_-_inewsource_-_Officer_Letter.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

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

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	This grant would support our outreach events in San Marcos, fueling more reporting for the community. Without the grant, we would look for other partners to move forward with an event.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Food and beverage for listening event	$	1,000.00	
Food and beverage for Documenters training	$	200.00	
Rental Space for listening event and Documenters Training (if not donated)	$	1,000.00	
Marketing for listening event and Documenters training (post boosts, FB targeting, printed materials, mailouts to San Marcos supporters)	$	1,000.00	
Marketing staff time (planning and designing promos for social, web, newsletters, mailers, communications with attendees)	$	1,000.00	
Documenters staff time (on site visits, day-of-site coordination, event time, follow up)	$	500.00	
Postage and materials	$	300.00	
Newsroom staff time (field reporting, writing, editing, fact-checking, publishing local news for San Marcos)	$	3,500.00	
Audience team staff time (planning, creating digital assets for San Marcos stories)	$	1,500.00	
Audience team staff time (planning, creating digital assets that go with San Marcos stories)			
Total budget for this PROJECT:	$	10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	General Operations	$ 5,000.00	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

inewsource FY27 Budget

Budget vs. Actuals

	FY27 BUDGET
Revenue	
Corporate/Matching Gift Contributions	$ 5,400
Foundation Contributions	$ 1,242,000
Government Contributions	$ -
Individual Contributions	$ 1,330,000
Total Contributions	**$ 2,577,400**
Fees for Services	$ 48,000
Special Events	$ 45,000
Earned Revenue	$ 7,000
Interest and Dividends	$ 14,400
Refunds/Rebates	$ 2,400
Total Other Revenue	**$ 116,800**
In-Kind Revenue	$ -
Total In-Kind Revenue	**$ -**
Restricted cash to be released	$ 166,000
Total secured cash	**$ 166,000**
Total Revenue	**$ 2,860,200**
Expenditures	
Health Insurance	$ 166,820
Payroll Wages	$ 1,791,505
Payroll Processing Fee	$ 8,080
Payroll Taxes	$ 139,185
Total Personnel Expenses	**$ 2,105,590**
Audit/Taxes	$ 17,000
Bookkeeping	$ 18,000
Branding/Marketing	$ 28,650
Computer & Web Contract Service	$ 54,000
Freelance Reporters	$ 102,000
Independent Contractors/Consultants	$ 83,070
Legal Fees	$ 23,600
Total Professional Services	**$ 326,320**
Insurance - Business Liability	$ 17,390
Insurance - D&O	$ 5,670
Insurance - Workers Comp	$ 14,330
Total Insurance	**$ 37,390**
Bank Charges	$ 9,760
Total Business	$ 147,840
Conferences & Meetings	$ 42,750
Contests/Awards	$ 2,740
Data/Documents	$ 5,200
Dues & Subscriptions	$ 2,120
Job Recruitment	$ -
Office/Supplies	$ 3,660
Postage/Shipping	$ 3,565
Printing & Copying	$ 6,270
Promotional/Salons	$ 53,120
Social Media	$ 11,280
Software/Web Subscriptions	$ 28,575
Taxes & Licenses	$ 400
Travel/Local Mileage	$ 14,020
Total Non-personnel expenses	**$ 331,300**
Capital Reserve Account	$ -
Operating Reserve Account	$ 59,600
Total Reserve Accounts	**$ 59,600**
Total Expenditures	**$ 2,860,200**
Net	**$ -**

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 3221725

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 **and ending** JUN 30, 2025

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

C Name of organization
INVESTIGATIVE NEWSOURCE
Doing business as INEWSOURCE
Number and street (or P.O. box if mail is not delivered to street address) P.O. BOX 34546
Room/suite
City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92163

D Employer identification number
27-0732786

E Telephone number
619-500-3370

G Gross receipts $ 2,717,173.

F Name and address of principal officer: LORIE HEARN
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

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

J Website: WWW.INEWSOURCE.ORG

H(c) Group exemption number

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

L Year of formation: 2009 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO EDUCATE THE PUBLIC, CONDUCT PUBLIC INTEREST RESEARCH, IMPROVE SOCIAL CONDITIONS, BETTER SERVE

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	21
6	Total number of volunteers (estimate if necessary)	6	1
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,951,664.	2,695,116.
9	Program service revenue (Part VIII, line 2g)	4,301.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	889.	3,365.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	17,650.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,956,854.	2,716,131.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,740,886.	1,848,596.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 326,034.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	421,661.	492,140.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,162,547.	2,340,736.
19	Revenue less expenses. Subtract line 18 from line 12	-205,693.	375,395.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	724,710.	1,108,044.
21	Total liabilities (Part X, line 26)	67,114.	72,915.
22	Net assets or fund balances. Subtract line 21 from line 20	657,596.	1,035,129.

Part II Signature Block

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

Sign Here

Signature of officer — Date

LORIE HEARN, CEO AND EDITOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LUKAS DAVIS		11/13/25	☐	P00668234

Firm's name CONSIDINE & CONSIDINE — Firm's EIN 95-2694444
Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604 — Phone no. 619.231.1977

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE MISSION OF INVESTIGATIVE NEWSOURCE IS TO PRODUCE INVESTIGATIVE AND COMMUNITY-POWERED JOURNALISM THAT INFORMS CITIZENS OF SAN DIEGO AND IMPERIAL COUNTIES.

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 $ 1,730,534. including grants of $) (Revenue $)
INVESTIGATIVE NEWSOURCE SATISFIES A NEED FOR DEEP, THOUGHTFUL, DATA-BASED JOURNALISM THAT ILLUMINATES GOVERNMENT ACTIONS, ACCOUNTS FOR PUBLIC MONIES, PROVOKES A SEARCH FOR SOLUTIONS TO GOVERNMENTAL AND SOCIETAL PROBLEMS, STRENGTHENS DEMOCRACY IN THE REGION, TRAINS ASPIRING INVESTIGATIVE JOURNALISTS AND EDUCATES COMMUNITY MEMBERS THROUGH THEIR DOCUMENTERS PROGRAM.

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

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

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

4e Total program service expenses 1,730,534.

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE

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To the Board of Directors
Investigative Newsource
dba inewsource

Opinion

We have audited the accompanying financial statements of Investigative Newsource *dba inewsource*, which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Investigative Newsource *dba inewsource* as of June 30, 2025 and 2024, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Investigative Newsource *dba inewsource* and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



CONSIDINE & CONSIDINE
An accountancy corporation

October 9, 2025

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash	$ 710,574	$ 184,266
Pledges receivable (note 3)	290,667	448,926
Prepaid expenses	28,172	31,094
Other current assets	-	995
	1,029,413	665,281
PROPERTY AND EQUIPMENT (note 4)	17,660	21,784
OTHER ASSETS		
Pledges receivable - long-term (note 3)	20,000	-
Security deposit	4,000	4,000
Endowment investments (note 5)	36,971	33,645
	60,971	37,645
TOTAL ASSETS	1,108,044	724,710
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	72,915	67,114
NET ASSETS (note 9)		
Without donor restrictions	784,668	297,524
With donor restrictions	250,461	360,072
	1,035,129	657,596
TOTAL LIABILITIES AND NET ASSETS	$ 1,108,044	$ 724,710

See accompanying notes

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2025

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Contributions			
Individual	$ 1,329,579	$ 373,000	$ 1,702,579
Foundation	614,047	367,281	981,328
Corporate	673	9,250	9,923
In-kind (note 11)	4,000	-	4,000
Memberships	1,286	-	1,286
	1,949,585	749,531	2,699,116
Other income	17,650	-	17,650
Loss on disposal of property and equipment	(1,042)	-	(1,042)
Dividend and interest income	2,869	-	2,869
Gain on endowment investments, net (note 5)	-	3,326	3,326
	1,969,062	752,857	2,721,919
Net assets released from restriction (note 9)	862,468	(862,468)	-
TOTAL REVENUE	2,831,530	(109,611)	2,721,919
OPERATING EXPENSES			
Program services	1,734,532	-	1,734,532
Management and general	283,818	-	283,818
Development	326,036	-	326,036
	2,344,386	-	2,344,386
CHANGE IN NET ASSETS	487,144	(109,611)	377,533
NET ASSETS, BEGINNING	297,524	360,072	657,596
NET ASSETS, ENDING	$ 784,668	$ 250,461	$ 1,035,129

See accompanying notes

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Contributions			
Individual	$ 877,847	$ 254,654	$ 1,132,501
Foundation	300,811	482,660	783,471
In-kind (note 11)	44,600	240	44,840
Corporate	10,692	25,000	35,692
	1,233,950	762,554	1,996,504
Other income	3,240	1,206	4,446
Dividend and interest income	219	-	219
Gain on endowment investments, net (note 5)	-	2,781	2,781
	1,237,409	766,541	2,003,950
Net assets released from restriction (note 9)	869,244	(869,244)	-
TOTAL REVENUE	2,106,653	(102,703)	2,003,950
OPERATING EXPENSES			
Program services	1,531,667	-	1,531,667
Management and general	303,987	-	303,987
Development	371,733	-	371,733
	2,207,387	-	2,207,387
CHANGE IN NET ASSETS	(100,734)	(102,703)	(203,437)
NET ASSETS, BEGINNING	398,258	462,775	861,033
NET ASSETS, ENDING	$ 297,524	$ 360,072	$ 657,596

See accompanying notes

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	DEVELOPMENT	TOTAL
EXPENSES				
Bank fees	$ -	$ 2,696	$ 5,803	$ 8,499
Conferences and meetings	21,873	1,838	7,722	31,433
Depreciation	6,945	822	1,371	9,138
Information technology	49,900	22,177	8,143	80,220
Insurance	8,100	23,330	1,565	32,995
Lease costs (note 12)	43,834	3,762	5,404	53,000
Mileage reimbursement	8,966	177	1,215	10,358
Office	8,903	5,939	7,680	22,523
Personnel	1,414,166	196,925	243,659	1,854,749
Professional services	163,584	20,494	17,752	201,830
Promotional	897	20	23,984	24,901
Story entry fees	2,030	-	-	2,030
Tax and license	-	230	-	230
Utilities	5,336	5,408	1,736	12,480
TOTAL EXPENSES	$ 1,734,532	$ 283,818	$ 326,036	$ 2,344,386

See accompanying notes

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	DEVELOPMENT	TOTAL
EXPENSES				
Bank fees	$ -	$ 351	$ 5,561	$ 5,912
Conferences and meetings	12,349	568	6,623	19,540
Depreciation	8,289	982	1,636	10,907
Information technology	41,487	22,558	12,186	76,231
Insurance	10,987	27,442	2,871	41,300
Lease costs (note 12)	38,321	4,131	7,525	49,977
Mileage reimbursement	10,767	473	1,862	13,103
Office	11,696	1,919	6,433	20,048
Personnel	1,274,120	177,149	298,605	1,749,874
Professional services	112,689	63,634	18,257	194,580
Promotional	4,023	-	8,703	12,726
Story entry fees	2,421	-	-	2,421
Tax and license	-	200	-	200
Utilities	4,518	4,580	1,470	10,568
TOTAL EXPENSES	$ 1,531,667	$ 303,987	$ 371,733	$ 2,207,387

See accompanying notes

INVESTIGATIVE NEWSOURCE
dba INEWSOURCE
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	$ 377,533	$ (203,437)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES		
Depreciation	9,138	10,907
Loss on disposal of property and equipment	1,042	170
Net endowment investments activity	(3,326)	(2,781)
Change in operating assets and liabilities:		
Pledges receivable	138,259	(112,423)
Prepaid expenses	3,917	5,255
Other current assets	-	(995)
Accounts payable and accrued liabilities	5,801	2,102
	154,831	(97,765)
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES	532,364	(301,202)
CASH FLOWS USED BY INVESTING ACTIVITIES		
Purchase of property and equipment	(6,056)	(2,241)
Proceeds on sale of property and equipment	-	995
	(6,056)	(1,246)
NET INCREASE/(DECREASE) IN CASH	526,308	(302,448)
CASH, BEGINNING OF YEAR	184,266	486,714
CASH, END OF YEAR	$ 710,574	$ 184,266

See accompanying notes

NOTE 1 THE ORGANIZATION

Investigative Newsource *dba inewsource* (the Organization) is a community-focused nonprofit, nonpartisan newsroom dedicated to improving lives in the San Diego region and beyond through impactful investigative and accountability journalism. We build strong community relationships and engagement through the Documenters program. Investigative Newsource *dba inewsource's* vision is to create a community-powered news ecosystem that informs, educates, investigates and maintains public accountability for the people of San Diego county by:

- Continuing to commit to fiercely independent fact-based, authoritative reporting that does not sensationalize or reflect bias.

- Producing a range of original and hyperlocal content that reflects the community and is responsive to specific communities' needs.

- Sharing news and resources through media partners, local organizations, neighborhood groups and individuals.

- Reporting on solutions to problems, including through utility and solutions journalism.

- Providing community members with the skills and tools to effectively participate in their democracy and advocate for their needs.

Investigative Newsource *dba inewsource* values:

- Truth: Above all else, we value the importance of a free and credible press. Truth is the cornerstone of democracy and the core value for Investigative Newsource *dba inewsource*.

- Collaboration: Our newsroom prioritizes collaboration over competition. We regularly partner with media outlets on reporting projects and to share content.

- Community: Our reporting serves the San Diego region, and we strive to build relationships with our audience by getting out into the community to listen and engage.

- Transparency: We build trust with our readers by adhering to the highest standards and ethics, and reporting with facts, precision and context.

- Diversity: We believe that a variety of experiences and vantage points lead to better, more nuanced journalism and a better-informed community.

Investigative Newsource *dba inewsource* concentrates on reporting issues that affect the everyday lives of people who live in the San Diego region. Although all stories have strong roots in San Diego, some projects have statewide and national relevance. Content is produced for television, radio, and the web to reach a broader audience.

Teaching, training and mentoring is another priority. This underscores our commitment to building the next generation of journalists, and to the community, which we educate about the tenets of trustworthy journalism and model it.

Investigative Newsource *dba inewsource*, formerly the Watchdog Institute, was founded in 2009 in response to downsizing in newsrooms across the country and to an increasing void in thorough, labor-intensive journalism. The IRS granted 501(c)(3) status in September 2010.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The financial statements have been prepared using the accrual method in conformity with generally accepted accounting principles (GAAP) in the United States.

Estimates - The preparation of financial statements in conformity with GAAP 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 two classes of net assets: without donor restrictions and with donor restrictions. The Organization follows standards regarding classification of endowment funds of nonprofits subject to an enacted version of the Uniform Prudent Management of Institutional Funds Acts (UPMIFA) and enhances disclosures in the endowment.

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

Net assets with donor restrictions - These net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. These net assets also include amounts that are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization. Restricted net assets were $250,461 and $360,072 as of June 30, 2025 and 2024, respectively.

Cash - The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents. The Organization maintains its bank accounts with a credit union located in California and a financial institution located in Ohio. These accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 and the uninsured balances at June 30, 2025 and 2024 were approximately $411,500 and $6,100, respectively. The Organization does not believe it is exposed to any significant credit risk on cash.

Property and equipment - Property and equipment are carried at cost. It is the policy of management to capitalize property and equipment in excess of $1,000. Donations of property and equipment are recorded as contributions, unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives of three to five 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 Financial Accounting Standards Board (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.

Pledges receivable - The pledges receivable consist of donor promises to give and reimbursement grants. It is the Organization’s policy to charge off uncollectible pledges receivable when management determines the pledge will not be collected. All pledges receivable were considered collectable as of June 30, 2025 and 2024.

Credit losses - The Organization follows ASU 2016-13 Financial Instruments – Credit Losses (Topic 326) and all related amendments. The standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to trading receivables, financing receivables, held-to-maturity debt securities, and receivables relating to repurchase of agreements and securities lending agreements. It also applies to off-balance sheet credit exposures not accounted for as insurance (loan commitments, standby letters of credit, financial guarantees, and other similar instruments) and net investments in leases recognized by a lessor in accordance with Topic 842 on leases. Receivables held by the Organization are subject to this guidance. At June 30, 2025 and 2024, the Organization had no allowances for credit losses.

Revenue and donor-imposed restrictions - All contributions are considered to be without donor restriction unless specifically restricted by the donor. Amounts received designated for future periods or restricted by the donor for specific purposes are reported as with donor restrictions, increasing that net asset class. If a restriction is fulfilled in the same period in which the contribution is received, the support is reported as restricted and then released from restriction in the same period.

The Organization follows the FASB Accounting Standards Codification (“ASC”) Topic 606 (“ASC 606”) Revenue from Contracts with Customers, which provides guidance for revenue recognition. This ASC’s core principle requires an organization to recognize revenue when it transfers promised goods or services to customers in an amount that reflects consideration to which the organization expects to be entitled in exchange for those goods and services. The standard also clarifies the principal versus agent considerations, providing the evaluation must focus on whether the entity has control of the goods or services before they are transferred to the customer.

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

Donated services and facilities - The Organization follows standards relating to contributions received and contributions made as consistent with FASB codification. These standards require recording the value of donated services and facilities that create or enhance non-financial assets or require specialized skills. The fair value of donated services and facilities has been measured on a nonrecurring basis using quoted prices for similar financial statement elements in inactive markets (level 2 inputs).

Functional allocation of expenses - The Organization allocates its expenses on a functional basis among its program and support services. Directly identifiable expenses are charged to program and supporting services. Expenses related to more than one function are charged to program and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income taxes - As a nonprofit organization, the Organization has obtained exempt status. Under Internal Revenue Section 501(c)(3) and Section 23701(d) of the California Franchise Tax Code, the Organization is not subject to income taxes for operations related to its exempt purpose.

The Organization follows accounting standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt organization tax returns are more likely than not to be sustained upon examination. As of June 30, 2025 the Organization has no 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.

NOTE 3 PLEDGES RECEIVABLE

Pledges receivable consists of unconditional promises to give totaling $310,667 and $448,926 on June 30, 2025 and 2024, respectively.

Pledges receivable consists of the following for the years ended June 30:

Amounts due:	2025	2024
Within one year	$ 290,667	$ 448,926
Thereafter	20,000	-
	$ 310,667	$ 448,926

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2025	2024
Cameras and equipment	$ 75,886	$ 76,493
Accumulated depreciation	(58,226)	(54,709)
	$ 17,660	$ 21,784

Depreciation expense was $9,138 and $10,907 for the years ended June 30, 2025 and 2024, respectively.

NOTE 5 ENDOWMENT FUND

Effective January 1, 2009, California enacted the UPMIFA, the provisions of which apply to endowment funds existing on or established after that date. Based on its interpretation of the provisions of UPMIFA, the Organization is required to act prudently when making decisions to spend or accumulate donor restricted endowment assets and in doing so to consider a number of factors including the duration and preservation of its donor restricted endowment funds. The Organization classifies as net assets with donor restrictions the original value of its initial investment to be held in perpetuity.

Amounts are to be given by the Organization to the Rancho Santa Fe Foundation (the "Foundation") for the establishment of an endowment fund to support the mission of the Organization (see note 1). The nature of the promises to give require the amounts to be classified as net assets with donor restrictions. These funds are to help support the general purpose of the Organization in perpetuity. The Foundation makes all investment decisions related to the endowment fund.

The Policy Manual of the Foundation states their primary goals as preservation of capital with appropriate liquidity, sufficient growth of capital to offset the effects of inflation and provide for future needs, and enhancement of the realization of the philanthropic goals of the Foundation and its constituent organizations.

The portion of the endowment fund that is classified as restricted is not reduced by losses on the investments of the fund. Losses on the investments of restricted funds reduce the net assets with donor restrictions to the extent that donor-imposed restrictions on net appreciation of the fund have not been met before the loss occurs. Any remaining losses reduce net assets without donor restrictions.

The Organization's restricted endowment fund investments are held and managed by the Foundation. Investments are stated at fair value, measured at quoted market price, and consist of the long-term pool of investments with the Foundation. Cost basis information is not provided by the Foundation.

Composition of and changes in endowment net assets for the year ended June 30, 2025 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Beginning balance	$ -	$ 33,645	$ 33,645
Earnings on investments	-	1,036	1,036
Investment fees	-	(350)	(350)
Realized and unrealized gain	-	2,640	2,640
Ending balance	$ -	$ 36,971	$ 36,971

Composition of and changes in endowment net assets for the year ended June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Beginning balance	$ -	$ 30,864	$ 30,864
Earnings on investments	-	953	953
Investment fees	-	(315)	(315)
Realized and unrealized gain	-	2,143	2,143
Ending balance	$ -	$ 33,645	$ 33,645

Included in the donor restrictions amount above are $21,245 to be held in perpetuity.

NOTE 6 FAIR VALUE MEASUREMENT

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

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

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

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

Financial assets carried at fair value and measured on a recurring basis at June 30, 2025 are classified below in one of the three levels described above:

	Level 1	Level 2	Level 3	Total
Assets				
Endowment investments	$ 36,971	$ -	$ -	$ 36,971

Financial assets carried at fair value and measured on a recurring basis at June 30, 2024 are classified below in one of the three levels described above:

	Level 1	Level 2	Level 3	Total
Assets				
Endowment investments	$ 33,645	$ -	$ -	$ 33,645

Level 1 - The endowment investments are held and managed by the Foundation. The funds are held in the Foundation's endowment and long-term pool of investments. The values are based on the fair market value of the underlying securities.

NOTE 7 CONDITIONAL GRANTS

Conditional grants consist of the following at June 30, 2025:

	Conditional grant amount	Revenue recognized for the year end June 30, 2025	Revenue has been recognized in prior years	Remaining revenue to be recognized when conditions are met
San Diego State University Research Foundation on behalf of KPBS	$ 600,000	$ 200,000	$ 100,000	$ 300,000
The Conrad Prebys Foundation	110,000	50,000	-	60,000
	$ 710,000	$ 250,000	$ 100,000	$ 360,000

During the year ended June 30, 2024, the Organization received a restricted grant amounting to $600,000 from the San Diego State University Research Foundation on behalf of KPBS that contained performance-related donor conditions. Since this grant represents conditional promises to give, it is not recorded as contribution revenue until donor conditions are met. As of June 30, 2025, $300,000 has been recognized as revenue since the initial grant was received.

During the year ended June 30, 2024, the Organization received a restricted grant amounting to $110,000 from The Conrad Prebys Foundation that contained performance-related donor conditions. Since this grant represents conditional promises to give, it is not recorded as contribution revenue until donor conditions are met. As of June 30, 2025, $50,000 has been recognized as revenue since the initial grant was received.

NOTE 8 RETIREMENT PLAN

The Organization maintains a 401(k) plan which provides employees an opportunity to defer a portion of their compensation through salary reduction. The Organization matches 50% of the employee's contribution up to a maximum of 6% relative to the salaries of the participating employee. The Organization contributed $41,958 and $38,496 for the years ended June 30, 2025 and 2024, respectively.

NOTE 9 NET ASSETS

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by donors during the years ended June 30:

	2025	2024
Purpose restrictions accomplished:		
Public Matters	$ 200,000	$ -
Documenters support	191,870	141,938
Investigative reporter support	142,881	88,797
Cartoonist/illustrator support	104,161	156,586
Health reporting in underserved communities	75,000	100,000
Investigative reporting interns	52,123	2,100
Environmental reporting	40,000	-
AI experimentation	22,000	25,000
Donor experimentation	15,000	-
Executive assistant and operations support	12,000	-
Imperial Valley health reporting	4,472	2,028
Travel for conferences	2,961	-
Community engagement lab	-	250,000
Data driven reporting project	-	45,000
Sustainability projects	-	40,000
Investigation of illegal rent increases	-	10,000
Dependents health insurance	-	7,795
	$ 862,468	$ 869,244

Net assets consisted of the following at June 30:

	2025	2024
Without donor restrictions	$ 784,668	$ 297,524
With donor restrictions		
Public Matters	100,000	100,000
Investigative reporter support	94,713	14,274
Executive assistant and operations support	13,000	-
Investigative reporting interns	5,777	2,900
Documenters support	-	155,620
Cartoonist/illustrator support	-	49,161
Imperial Valley health reporting	-	4,472
Endowment earnings	15,726	12,400
	229,216	338,827
Endowment investments in perpetuity		
Rancho Santa Fe Foundation Endowment	21,245	21,245
	250,461	360,072
	$ 1,035,129	$ 657,596

NOTE 10 LIQUIDITY AND AVAILABILITY

The Organization is substantially supported by contributions without donor restrictions. Contributions and expenses are monitored on a monthly basis by the Organization's management and a committee of the Board of Directors. The level of assets is monitored on an annual basis. The Organization's goal is to be able to function within the boundaries of the income received throughout the year.

As part of the Organization's liquidity management, it has structured its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization manages its liquidity following three guiding principles: operating within a prudent range of financial stewardship and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient funds to provide reasonable assurance that long-term obligations will be discharged. The Organization has a reserve account for which excess funds may be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside the course of business.

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

	2025	2024
Financial assets at year-end:		
Cash	$ 710,574	$ 184,266
Pledges receivable	290,667	448,926
Endowment investments	36,971	33,645
	1,038,212	666,837
Less those amounts unavailable for general expenditures within one year due to:		
Donor imposed restrictions	(229,216)	(338,827)
Endowment investments held in perpetuity	(21,245)	(21,245)
	(250,461)	(360,072)
Financial assets available to meet cash needs for general expenditures within one year	$ 787,751	$ 306,765

NOTE 11 IN-KIND DONATIONS

In-kind donations consist of office space and service that are used for the Organization's general operation support.

In-kind donations consist of the following for the years ended June 30, 2025 and 2024:

	2025	2024
Office space	$ 4,000	$ 44,000
Accounting	-	600
Others	-	240
	$ 4,000	$ 44,840

NOTE 12 LEASE

The Organization entered into a lease agreement for office space in November 2022 with a lease term of three months from December 2022 to February 2023. Beginning March 2023, the lease became a month-to-month commitment. The monthly rent is $4,000. Beginning August 2023, the Organization began to receive rent abatement on the office space. Beginning August 2024, the Organization stopped receiving rent abatement on the office space and started to pay monthly rent of $4,000 through January 2025. Starting February 2025 through June 2025 rent increased to $5,000 monthly. Included in rent expense for the years ended June 30, 2025 and 2024 were $53,000 and $48,000 on the statements of functional expenses, respectively.

NOTE 13 SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through October 9, 2025, 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 except as noted below.

As of July 1, 2025, the Organization entered into a three-year operating lease for office space. Rent year one will be $7,500 per month, year two $8,000 per month, and year three $9,000 per month.

September 28, 2026

San Marcos Community Foundation
Board of Directors/City Clerk's Office
1 Civic Center Drive
San Marcos, CA 92069

Re: Letter of Support, Fall 2026 Grant Application Submission

To the San Marcos Community Foundation Board of Directors,

This letter expresses my full support and enthusiasm for Interfaith Community Services' (Interfaith) application to the San Marcos Community Foundation for its Fall Quarter review, requesting funding for the *Mental Health Academy for San Marcos* project.

Interfaith's longstanding collaboration with the City of San Marcos positions this opportunity to introduce community-based mental health education and resources to the city's diverse population. This program will build upon our established Mental Health Academy program, which successfully provided services to 600 city residents under prior County of San Diego funding. We are excited to continue this program with funding from the San Marcos Community Foundation.

On behalf of Interfaith's board, staff, and volunteers, we appreciate your consideration of this request and look forward to working together to impact the San Marcos community. If you have questions, you may reach me at ganglea@interfaithservices.org or 760-489-6380.

Best Regards,

Greg Anglea
Chief Executive Officer | *Cohn Family CEO Chair*

Title

Interfaith Community ServicesMental Health Academy for San Marcos

09/30/2026

id. 55345968

by **Jana Mackie** in **San Marcos Community Foundation**
on behalf of **Interfaith Community Services Inc**

550 W Washington Ave
Escondido, California
92025
California
United States
7605463782
grantsteam@interfaithservices.org

Original Submission

09/30/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Interfaith Community ServicesMental Health Academy for San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Mental Health Academy for San Marcos
Project Start Date	1/1/2027
Project End Date	12/31/2027
Date by Which Funds Will Be Expended:	12/31/2027
Total Number of People Served by this Project	150
Total Number of People Served by this Project in San Marcos Only	200
Grant Amount Requested	10000

	Organization Details
Organization Name	Interfaith Community Services
Organization Street Address	550 West Washington Avenue
Organization City	Escondido
Organization State	California
Organization Zip Code	92025
Organization Website	https://www.interfaithservices.org/
Organization's EIN	95-3837714 200 Interfaith Community Services, Inc. 20994563-11ff-4d60-acdf-e8b77720c46e 550 West Washington Avenue Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-09-09T00:00:00 2025-09-29T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-09-09T00:00:00 1984 02
	Contact Information
Contact First Name	Jana
Contact Last Name	Mackie
Contact Title	Director of Grants & Contracts
Contact Phone	+14423498187
Contact Email	jmackie@interfaithservices.org
	Project Details

Briefly describe your request for funds.	Interfaith Community Services (Interfaith) respectfully requests $10,000 to deliver community mental health education to residents of San Marcos. Presentations are designed to reduce stigma and strengthen community capacity to support diverse populations. Through culturally responsive education, participants will learn to recognize symptoms of mental illness, respond effectively to individuals in distress, and access treatment and resources. Each participant will receive a Mental Health Resource Guide (Copy is included with application attachments) with information on local and regional services for individuals, families, and community leaders. Presentations are offered in English and Spanish, in person. Topics may include stigma reduction, substance use and co-occurring disorders, crisis intervention, trauma-informed care, depression and anxiety, bipolar disorder, suicide prevention, cultural considerations, domestic violence, and resilience. Workshops will be offered at faith organizations and community sites within San Marcos. Funding will support project staff, presenter stipends, and curriculum materials.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	San Marcos residents face barriers to recognizing mental health concerns and connecting with appropriate support. The 2025 Kaiser Permanente San Marcos Community Health Needs Assessment (CHNA) identifies lack of education about mental health and available treatments as a barrier to seeking care, alongside stigma, cultural and religious beliefs, lack of health insurance, and generational differences. Community informants also reported that people can become discouraged when they are unable to access appropriate care. These findings point to a need for accessible, community-based education. The need is particularly important for low-income and diverse community members who may not immediately connect with the formal behavioral health system. The 2025 CHNA identifies socioeconomic disparities in mental health and continuing barriers to care, including limited access to culturally competent behavioral health services. Interfaith has seen the value of this approach firsthand. Between 2023 and 2025, Interfaith's Mental Health Academy delivered 11 community workshops in San Marcos, reaching 600 residents in partnership with St. Mark's Catholic Church, TrueCare, and One Safe Place. With County funding for the program ended, there is a critical need to sustain this education. San Marcos Community Foundation funds will support 8 to 10 workshops, serving an estimated 200 San Marcos residents.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes, Interfaith partners with One Safe Place, TrueCare, and local faith-based organizations including St. Mark's Catholic Church and Grace church; it also operates Kind Threads at CSU San Marcos.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, Interfaith received a SMCF grant of $2,000 in 2023 to support an on-site presence at San Marcos' True Care facility to provide case management services to low-income San Marcos residents.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**About Interfaith** Interfaith was founded in 1979 by representatives of diverse faith communities to address the needs of low-income, homeless, and underserved people in North San Diego County. As participation and demand for services grew, Interfaith evolved into a broad continuum of programs that provide the tools and resources people in crisis need to stabilize and rebuild their lives. Interfaith provides immediate safety net services and long-term, life-changing programs that work to break the cycle of poverty and homelessness. Current programs encompass homeless outreach, basic needs (food, hygiene), shelter, transitional housing, recuperative care, rapid rehousing, permanent supportive housing, legal and tax preparation assistance, substance use disorder treatment, behavioral health services, and referral and advocacy. **Interfaith's Strategic Framework** **Vision:** We envision a healthy, equitable, and compassionate community where every person has the opportunity to achieve stability and long-term well-being. **Mission:** To empower people in need to stabilize and improve their lives through comprehensive programs and services, in partnership with diverse faith communities and people of compassion. **Values:** Compassion, Dignity, Social Justice, Accountability, Unity **Strategic Plan:** Interfaith's board recently engaged staff and diverse stakeholders in our strategic planning process to guide the organization. Over the next 5 years, Interfaith will strengthen people, communities, and systems to create lasting pathways to stability, well-being, and self-sufficiency. To deliver on this strategy, the organization will focus on three key priorities: · Priority 1: Strengthen Interfaith's Role as a Trusted Community Anchor and Integrated System of Support · Priority 2: Harness Learning, Data, and Storytelling to Advance Community Impact · Priority 3: Build the Financial, Operational, and Organizational Sustainability Required for Long-Term Impact **Milestone achievements**

In the last eight (8) years, Interfaith has grown from a $12 million organization to a $30 million organization. Today, Interfaith is the most comprehensive human services agency in North County. Last fiscal year, Interfaith touched the lives of 21,802 individuals, including 5,593 children, 4,931 seniors, and 831 Veterans.

Interfaith was a pioneer in addressing homelessness in North San Diego County and has completed many major projects that demonstrate its ability to acquire, develop, and sustain largescale capital projects benefiting diverse populations, dating back to 1991. Interfaith currently owns 25 properties in North San Diego County that provide a full spectrum of housing programs.

Interfaith is unique in that we were the first organization in San Diego to set a goal of, and publicly commit to, housing a specific and significant number of people. We have set and achieved multiple goals of placing a precise number of individuals in safe, long.term housing or assisting them in remaining stably housed.

Major accomplishments in the past 10 years include:

· 2017 – *Carlsbad Service Center*: Acquired a $600,000 facility to expand access to food assistance and other integrated services for coastal communities.

· 2019 – *Recovery and Wellness Center (RWC)*: Renovated Interfaith's Escondido headquarters to establish a residential substance use disorder treatment center. RWC provides 70 residential treatment beds.

· 2020—*Covid 19 Pandemic Response:* Interfaith rapidly adjusted and expanded services to meet a surge of needs amid the pandemic, serving more clients than at any time in the agency's history.

· 2023 – *Abraham and Lillian Turk Center*: Completed a two-year, $15 million conversion of a 77-room motel into a 24,000-square-foot therapeutic complex providing recuperative care to homeless individuals following discharge from the hospital.

· 2023 – *Family Shelter*: Achieved a long-standing strategic goal by opening North County's first and only low-barrier family shelter. Interfaith also received a $5 million Bezos Day 1 Families Fund award recognizing its work to address family homelessness.

· *2025 – Oceanside Navigation Center* – Assumed operations of the City of Oceanside's Navigation Center, a 75-bed emergency shelter.

Recent Testimonials

1. Gloria (Name Changed for Privacy)

Gloria was safely housed while working as an in-home caregiver for an elderly man. When her patient suddenly passed away, she was left devastated, having lost both someone she cared for and her home. Soon after, she sought shelter at the Oceanside Navigation Center, where she worked with Interfaith staff to regain self-sufficiency. While at the shelter, she re-connected with family and Interfaith provided funding towards airfare so she could reunify with her family while awaiting acceptance to an assisted living facility. Now, Gloria is back on her feet, surrounded by people who love her, and ready for the next chapter of her life.

· **"Interfaith has been very helpful. If you are in transition and need a place to get yourself together, this is the place for you. I thank God every day that I got to experience this. Thank you to everyone for all your care." -Gloria, Former Oceanside Navigation Center Resident**

2. Stevie (Name Changed for Privacy)

After years of battling severe mental illness and homelessness, Stevie was connected to Interfaith's Veterans transitional housing program in Oceanside. While in the program, he worked with his case manager to focus on obtaining housing and securing permanent employment. He met regularly with a clinical therapist to focus on his diagnosis. He credits his success to not only his case manager, but also to the onsite therapist who helped him navigate his mental health conditions. Now, Stevie has his own apartment and is volunteering at a local store.

· **"I got tremendous help in understanding my disability through the therapy. I wouldn't have been successful in my recovery without it." -Stevie, Former Veterans Transitional Housing Resident**

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

Letter_of_Support_for_Interfaith_MH_Academy_Sept_2026_from_High_Tech_High_1.pdf

Letter_of_Support_for_Interfaith_MH_Academy_sept_2026_from_the_Catholic_Diocese_of_SD.pdf

Letter_of_Support_for_Interfaith_MH_Academy_Sept_2026_from_TrueCare.pdf

Interfaiths_Mental_Health_Education_Hub_Catalogue.pdf

Interfaiths_Sample_Flyers_From_Past_Workshops.pdf

Please upload the annual operating budget for your organization.

Interfaith_Community_Services_FY27_Operating_Budget.pdf

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

Interfaith_Community_Services_FY2024-2025_Audited_Financial_Statements_3.pdf

---

Please attach the first two pages of your Federal 990.

Form_990_Interfaith_Community_Services_FY24-25_1ST_2_PGS.pdf

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

Letter_Approving_Submission_of_Interfaiths_Fall_2026_Grant_Application.pdf

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	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	12880

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The $10,000 request funds 8 mental health workshops in San Marcos including direct workshop costs and a small amount of salaries. Receiving less funding will reduce the number of workshops offered.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Personnel: .04 FTE Program Mgr., .02 FTE Faith Liaison, & 4 hrs/month Program Coordinator	$ 8,300.00	
Stipends	$ 1,000.00	
Participant Refreshments	$ 500.00	
Staff Mileage	$ 800.00	
Office Supplies & Printing	$ 600.00	
Subtotal Direct Costs	$ 11,200.00	
Indirect @ 15%	$ 1,680.00	
Total budget for this PROJECT:	$ 12,880.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Sternglanz Foundation	$ 2,880.00	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Interfaith Community Services, Inc.
Operating Budget
FY 2026-2027
(July 1, 2026 - June 30, 2027)

	FY27 Budget
Operating Revenue	
Grants and contracts	$ 26,266,109
Contributions	$ 6,750,929
Rent income	$ 610,300
Other Income	$ 234,060
Total Revenue	$ 33,861,398
Operating Expenses	
Personnel & Related	$ (25,437,293)
Program Services	$ (4,801,681)
Occupancy Expense	$ (1,928,128)
Other Expenses	$ (2,660,516)
Total Expenses	$ (34,827,618)
Income (Loss) from Operations	$ (966,220)
Operating Margin	-2.9%
Non-Operating Income (Expense)	
Investment income	$ 373,877
Interest expense	$ (193,140)
Depreciation Expense	$ (1,026,395)
Severence / Strategic Planning / Settlements	$ (42,000)
Total Non-Operating	$ (887,658)
Total Gain (Loss)	$ (1,853,878)

Extended to May 15, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 **and ending** JUN 30, 2025

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

C Name of organization
Interfaith Community Services, Inc.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 550 W. Washington Ave. | Room/suite

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

F Name and address of principal officer: Greg Anglea

D Employer identification number
95-3837714

E Telephone number
(760) 294-6356

G Gross receipts $ 29,867,206.

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

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

H(c) Group exemption number

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

J Website: WWW.INTERFAITHSERVICES.ORG

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

L Year of formation: 1979 **M** State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: Interfaith Community Services empowers people in need to stabilize and improve their lives through		
2	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	365
6	Total number of volunteers (estimate if necessary)	6	1870
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	15,936,802.	20,477,995.
9	Program service revenue (Part VIII, line 2g)	18,718,017.	6,813,613.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	413,784.	800,375.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	35,068,603.	28,091,983.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	19,251,115.	21,858,277.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 1,574,198.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,400,106.	11,264,457.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	29,651,221.	33,122,734.
19	Revenue less expenses. Subtract line 18 from line 12	5,417,382.	-5,030,751.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	56,635,775.	52,552,047.
21	Total liabilities (Part X, line 26)	9,244,228.	9,241,253.
22	Net assets or fund balances. Subtract line 21 from line 20	47,391,547.	43,310,794.

Part II Signature Block

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

Sign Here

Signature of officer — Date

Greg Anglea, CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
Lino D. Cambaliza	Lino Cambaliza	05/12/26		P01257264

Firm's name Cambaliza McGee LLP — Firm's EIN 81-5185250

Firm's address 1601 Dove St. Suite 294
Newport Beach, CA 92660 — Phone no. (949) 484-8288

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

See Schedule O for Organization Mission Statement Continuation

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
Interfaith Community Services empowers people in need to stabilize and improve their lives through comprehensive programs in partnership with diverse faith communities and people of compassion.

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

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

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

4a (Code:) (Expenses $ 6,129,025. including grants of $) (Revenue $ 1,534,417.)
Housing and Shelter - Interfaith Community Services(ICS) provides emergency shelter and permanent supportive housing to homeless, senior, and mentally ill women and men. ICS provides transitional and low-income housing to families and veterans. These programs include case management, screening and referrals for other programs and services. ICS provides rapid rehousing and homeless prevention assistance to families and veterans.

4b (Code:) (Expenses $ 4,702,156. including grants of $) (Revenue $ 1,177,197.)
Self Sufficiency and Supportive Services - ICS provides low income and unemployed individuals and families emergency food, basic employment services, legal assistance, free tax preparation, financial literacy training, rental assistance, utilities assistance, transportation assistance and referrals for other services. ICS supplies daily breakfast and lunch, showering, laundry facilities, and mail receipt for the homeless. ICS also provides seniors with hot lunches, friendly visits and minor home repairs.

4c (Code:) (Expenses $ 10,739,189. including grants of $) (Revenue $ 2,688,583.)
Recovery and Wellness - ICS provides residential, outpatient, and interim housing for homeless or low-income individuals suffering from substance use disorders. ICS also provides recuperative care services for recently released hospitalized veterans and homeless individuals.

4d Other program services (Describe on Schedule O.)
(Expenses $ 5,645,704. including grants of $) (Revenue $ 1,413,416.)

4e Total program service expenses 27,216,074.

INTERFAITH COMMUNITY SERVICES, INC.

FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS

JUNE 30, 2025 AND 2024

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Cambaliza McGee LLP
CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS ADVISORS

Independent Auditor's Report

Board of Directors
Interfaith Community Services, Inc.
Escondido, California

Opinion

We have audited the accompanying financial statements of Interfaith Community Services, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization, as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility

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

In performing an audit in accordance with GAAS, we:

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

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from

and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 12, 2026, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

Other Matter

Our audit was conduction for the purpose of an opinion on the financial statements on the Organization taken as a whole. The accompanying information for CASAWorks Apartments 99-FMTW-011, statement of operations on page 43-44 and CASAWorks Apartments 99-FMTW-011, statement of cash flows on page 45, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.



Cambaliza McGee LLP
Newport Beach, California
March 12, 2026

INTERFAITH COMMUNITY SERVICES, INC.
Statements of Financial Position
June 30, 2025 and 2024

Assets	2025	2024
Current assets:		
Cash	$ 2,543,051	$ 7,018,126
Grants and contracts receivable, net of $331K	4,302,389	4,410,483
Other receivables	19,334	91,561
Prepaid expenses and other current assets	314,722	310,412
Pledge receivable	-	194,175
Total current assets	7,179,496	12,024,757
Non-current assets:		
Investments	12,662,665	11,702,833
Operating leases right-of-use assets, net	755,596	237,226
Property, plant and equipment, net	31,954,290	32,670,959
Total non-current assets	45,372,551	44,611,018
Total assets	$ 52,552,047	$ 56,635,775

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Statements of Financial Position
June 30, 2025 and 2024

Liabilities and Net Assets	2025	2024
Current liabilities:		
Lines of credit	$ 2,652,724	$ 2,608,477
Accounts payable	232,705	426,303
Accrued expenses	942,597	1,146,442
Accrued interest	720,281	710,132
Deferred revenue	1,213,487	1,085,814
Operating lease liabilities - current portion	304,247	128,413
Notes payable - current portion	123,223	306,990
Total current liabilities	6,189,264	6,412,571
Non-current liabilities:		
Notes payable - long-term portion	2,590,283	2,718,197
Operating lease liabilities - long-term portion	461,706	113,460
Total non-current liabilities	3,051,989	2,831,657
Total liabilities	9,241,253	9,244,228
Net assets:		
Without donor restrictions:		
Undesignated	33,304,903	37,233,565
Board designated long-term	4,246,063	4,246,063
Total without donor restrictions	37,550,966	41,479,628
With donor restrictions	5,759,828	5,911,919
Total net assets	43,310,794	47,391,547
Total liabilities and net assets	$ 52,552,047	$ 56,635,775

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Statement of Activities
Years ended June 30, 2025 and 2024

	Without Donor Restrictions	With Donor Restrictions	2025	2024
Support and revenue:				
Grant and contract revenue	$ 20,313,353	$ -	$ 20,313,353	$ 17,932,761
Contributions	5,459,550	151,600	5,611,150	12,316,763
In-kind donations	546,557	-	546,557	491,533
Rental income	787,202	-	787,202	772,936
Other income	33,346	-	33,346	12,320
Net assets released from restrictions, satisfaction of program restrictions	303,691	(303,691)	-	-
Total support and revenue	27,443,699	(152,091)	27,291,608	31,526,313
Expenses:				
Program services:				
Supportive services	4,702,156	-	4,702,156	5,250,452
Employment and economic development	1,236,082	-	1,236,082	989,694
Clinical	3,337,995	-	3,337,995	2,312,849
Housing and shelters	6,129,025	-	6,129,025	5,963,406
Recovery and wellness	10,739,189	-	10,739,189	9,020,243
Other community services	1,071,627	-	1,071,627	933,126
Total program services	27,216,074	-	27,216,074	24,469,770
Supporting services:				
Management and general	4,332,462	-	4,332,462	3,892,574
Fundraising	1,574,198	-	1,574,198	1,288,877
Total supporting services	5,906,660	-	5,906,660	5,181,451
Total expenses	33,122,734	-	33,122,734	29,651,221
Nonoperating revenues:				
Other income	-	-	-	3,128,506
Investment income	1,750,373	-	1,750,373	1,626,445
Total nonoperating revenues	1,750,373	-	1,750,373	4,754,951
Change in net assets	(3,928,662)	(152,091)	(4,080,753)	6,630,043
Net assets, beginning of year	41,479,628	5,911,919	47,391,547	40,761,504
Net assets, end of year	$ 37,550,966	$ 5,759,828	$ 43,310,794	$ 47,391,547

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Statement of Functional Expenses
Year ended June 30, 2025

	Program Services							Support Services			
	Supportive Services	Employment and Economic Development	Clinical	Housing and Shelter	Recovery and Wellness	Other Community Services	Total	Management and General	Fundraising	Total	Total Functional Expenses
Expenses:											
Wages, salaries, contract labor and employee benefits	$ 2,551,690	$ 833,380	$ 2,470,656	$ 3,442,580	$ 7,590,254	$ 695,847	$ 17,584,407	$ 3,024,404	$ 1,249,466	$ 4,273,870	$ 21,858,277
Living assistance	419,146	42,640	96,204	723,547	488,912	194,863	1,965,312	-	-	-	1,965,312
Training and employment assistance	26,623	126,312	73	68	3,635	-	156,711	-	-	-	156,711
Office	205,395	62,486	165,378	287,290	391,445	37,501	1,149,495	492,808	240,876	733,684	1,883,179
Depreciation	47,884	23,362	9,201	381,954	585,779	26,406	1,074,586	126,788	8,232	135,020	1,209,606
Interest	-	-	-	63,158	125,345	-	188,503	30,704	-	30,704	219,207
Operations and support services	1,404,489	135,205	229,745	1,112,287	1,088,147	83,597	4,053,470	50,585	15,139	65,724	4,119,194
Other	46,929	12,697	366,738	118,141	465,672	33,413	1,043,590	607,173	60,485	667,658	1,711,248
Total expenses	$ 4,702,156	$ 1,236,082	$ 3,337,995	$ 6,129,025	$ 10,739,189	$ 1,071,627	$ 27,216,074	$ 4,332,462	$ 1,574,198	$ 5,906,660	$ 33,122,734
% of total expense by activity	14.2%	3.7%	10.1%	18.5%	32.4%	3.2%	82.2%	13.1%	4.8%	17.8%	100.0%

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Statement of Functional Expenses
Year ended June 30, 2024

	Program Services							Support Services			
	Supportive Services	Employment and Economic Development	Clinical	Housing and Shelter	Recovery and Wellness	Other Community Services	Total	Management and General	Fundraising	Total	Total Functional Expenses
Expenses:											
Wages, salaries, labor and employee benefits	$ 2,584,783	$ 673,371	$ 1,730,090	$ 3,334,742	$ 6,654,282	$ 702,430	$ 15,679,698	$ 2,560,354	$ 1,011,063	$ 3,571,417	$ 19,251,115
Living assistance	408,668	40,166	41,961	739,190	454,456	17,620	1,702,061	-	-	-	1,702,061
Training and employment assistance	32,799	83,005	1,287	1,728	5,339	-	124,158	-	-	-	124,158
Office	261,773	71,934	142,259	273,225	340,177	92,966	1,182,334	414,172	199,651	613,823	1,796,157
Depreciation	51,045	22,237	3,592	371,060	380,318	30,038	858,290	52,881	8,921	61,802	920,092
Interest	-	-	-	66,333	133,369	-	199,702	28,831	-	28,831	228,533
Operations and support services	1,858,410	88,134	132,190	1,083,407	989,259	68,055	4,219,455	37,751	4,163	41,914	4,261,369
Other	52,974	10,847	261,470	93,721	63,043	22,017	504,072	798,585	65,079	863,664	1,367,736
Total expenses	$ 5,250,452	$ 989,694	$ 2,312,849	$ 5,963,406	$ 9,020,243	$ 933,126	$ 24,469,770	$ 3,892,574	$ 1,288,877	$ 5,181,451	$ 29,651,221
% of total expense by activity	17.7%	3.3%	7.8%	20.1%	30.4%	3.1%	82.5%	13.1%	4.3%	17.5%	100.0%

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Statements of Cash Flows - Indirect Method
Years Ended June 30, 2025 and 2024

	2025	2024
Cash flow from operating activities:		
Change in net assets	$ (4,080,753)	$ 6,630,043
Adjustments to reconcile increase (decrease) in net assets to net cash used in operating activities:		
Depreciation	1,209,606	920,092
Realized and unrealized gain on investments, net	(1,195,937)	(1,196,382)
Net gain on disposal of property and equipment	(3,817)	5,315
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	108,094	(689,600)
Other receivables	72,227	26,563
Prepaid expenses and other current assets	(4,310)	(57,996)
Pledge receivable	194,175	371,548
Donated rent	-	17,556
Operating leases, right-of-use assets	(518,370)	138,395
Increase (decrease) in:		
Accounts payable	(193,598)	86,092
Accrued expenses	(203,847)	(91,491)
Deferred revenue	127,673	115,961
Accrued interest	10,149	35,686
Operating lease liabilities	524,080	(137,753)
Net cash (used in) provided by operating activities	(3,954,628)	6,174,029
Cash flow from investing activities:		
Purchases of property and equipment	(489,118)	(378,762)
Reinvested interest and dividends	(313,907)	(269,074)
Distributions of investments	550,012	539,787
Net cash used in investing activities	(253,013)	(108,049)
Cash flow from financing activities:		
Payments on notes payable	(311,681)	(160,152)
Borrowings on notes payable	-	148,879
Borrowings (payments) from lines of credit, net	44,247	(147,729)
Net cash used in financing activities	(267,434)	(159,002)
(Decrease)/increase in cash	(4,475,075)	5,906,978
Cash, beginning of year	7,018,126	1,111,148
Cash, end of year	$ 2,543,051	$ 7,018,126
Supplemental information:		
Cash paid during the year for interest	$ 209,058	$ 192,848

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Statements of Cash Flows - Direct Method
Years ended June 30, 2025 and 2024

	2025	2024
Cash flow from operating activities:		
Grant and contract revenue receipts	$ 20,621,347	$ 20,507,805
Contribution receipts	5,805,325	12,688,311
Rental income receipts	787,202	772,936
Investment return receipts	554,436	430,063
Other income receipts	33,346	18,706
Total receipts	27,801,656	34,417,821
Supportive services	4,654,272	5,199,407
Employment and economic development	1,212,720	967,457
Clinical	3,328,794	2,309,257
Housing and shelters	5,747,071	5,592,346
Recovery and wellness	9,996,566	8,152,588
Other community services	1,045,221	903,088
Management and general	4,205,674	3,839,693
Fundraising	1,565,966	1,279,956
Total disbursements	31,756,284	28,243,792
Net cash (used in) provided by operating activities	(3,954,628)	6,174,029
Cash flow from investing activities:		
Purchases of property and equipment	(489,118)	(378,762)
Reinvested interest and dividends	(313,907)	(269,074)
Distributions on investment	550,012	539,787
Net cash used in investing activities	(253,013)	(108,049)
Cash flow from financing activities:		
Payments on notes payable	(311,681)	(160,152)
Borrowing on notes payable	-	148,879
Borrowings (payments) from lines of credit, net	44,247	(147,729)
Net cash used in financing activities	(267,434)	(159,002)
(Decrease)/increase in cash	(4,475,075)	5,906,978
Cash, beginning of year	7,018,126	1,111,148
Cash, end of year	$ 2,543,051	$ 7,018,126
Supplemental information:		
Cash paid during the year for interest	$ 209,058	$ 192,848

See accompanying notes and independent auditor's report.

Note A – Organization

(1) Nature of Activities

Interfaith Community Services, Inc. ("Interfaith" or the "Organization") empowers people in need to stabilize and improve their lives through comprehensive programs, in partnership with diverse faith communities and people of compassion. Interfaith offers an array of support for people in crisis who need to stabilize and rebuild their lives, providing a pathway towards self-sufficiency for approximately 20,000 individuals each year. From its origins in 1979 as a faith-supported community food pantry, Interfaith has grown to become the most comprehensive social services agency in North San Diego County, offering integrated, wrap-around services to thousands of community members each year, such as individuals experiencing homelessness, veterans, families, seniors, and low-income individuals. Interfaith's programs are organized into five areas: Self-Sufficiency and Supportive Services, Housing Services, Employment and Economic Development, Recovery and Wellness, and Clinical and Behavioral Health. Programs are designed to overlap to provide clients with access to as many resources as necessary for their individual situation.

Note B – Summary of Significant Accounting Policies

(1) Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants ("AICPA") "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide").

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

- Net assets without donor restrictions**:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

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

Note B – Summary of Significant Accounting Policies (Continued)

(2) Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets being placed in service.

(3) Measure of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

(4) Functional Expenses

Functional expenses are those expenses incurred by the Organization in the accomplishment of its stated mission. The cost of providing the various program and other activities of the Organization have been summarized on a functional basis in the statements of activities and statements of functional expenses. These statements report expenses that are attributed to more than one program or supporting function.

Functional expenses are allocated using the Organization's approved cost allocation plan and are both the legal obligations of the Organization and allowable under governing cost principles. These costs include labor and fringe benefits, utilities, legal/accounting, insurance, depreciation, and other miscellaneous costs. Personnel expenses are allocated based on auditable time records that reflect the actual activities of employees.

Note B – Summary of Significant Accounting Policies (Continued)

(5) Use of Estimates

The preparation of financial statements in conformity with Accounting Principles Generally Accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect certain reported amount and disclosures. Accordingly, actual results could differ from those estimates.

(6) Fair Value Measurements

The Organization defines fair value as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Organization applies fair value measurements to assets and liabilities that are required to be recorded at fair value under GAAP. Fair value measurement techniques maximize the use of observable inputs and minimize the use of unobservable inputs and are categorized in a fair value hierarchy based on the transparency of inputs. The three levels are defined as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.
Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The carrying values of cash, receivables, and payables approximate fair value as of June 30, 2025 and 2024, due to the relative short maturities of these instruments.

(7) Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

(8) Grants and Contracts Receivable

The grants and contracts receivable arise in the normal course of operations. It is the policy of management to review the outstanding receivables at year end, as well as the bad debt write-offs experienced in the past, and establish an allowance for credit losses for uncollectible amounts. No allowance was considered necessary as of June 30, 2025 and 2024, because management believes that all amounts are collectible.

Note B – Summary of Significant Accounting Policies (Continued)

(9) Promises to Give

Unconditional written pledges to the Organization in the future are recorded as promises to give and revenue in the year promised at the present value of expected cash flows (see Note F). Unconditional written pledges must be evidenced by donor signature and deemed legally enforceable by the Board of Directors. Conditional pledges are recognized as revenue when the conditions are met.

Intentions to pledge are recognized as revenue when the funds are actually received. After pledges are originally recorded, an allowance for uncollectible pledges may be established based on specific circumstances.

(10) Investments

The Organization has investments held by the Jewish Community Foundation of San Diego, which are invested in various pools and are valued at the Organization's percentage interest in the total pools. As of June 30, 2025 and 2024, these pools included domestic and international equities, domestic and international fixed income, and other investments.

All investments have been recorded at fair market value using a market approach. The fair values of investments in securities traded on national exchanges are valued at the closing price on the last day of business of the fiscal year. The fair value of other investments is determined by investment managers in good faith using appropriate methods and are subject to oversight and review by the management of the Jewish Community Foundation of San Diego. Realized and unrealized gains and losses on investments are included in the change in net assets in the statements of activities.

(11) Property and Equipment

Acquisitions of property and equipment of $5,000 or more are capitalized. Property and equipment are stated at cost, or if donated, at the approximate fair market value at the date of donation. Expenditures for maintenance and repairs are charged against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets from five to thirty-nine years.

Note B – Summary of Significant Accounting Policies (Continued)

(12) Grant and Contract Revenue

Revenue from grants and contracts is recognized to the extent of eligible costs incurred up to an amount not to exceed the total grant and contract authorized. Grants are evaluated as to whether they qualify as exchange transactions or contributions. As the grantor is not receiving a benefit as a result of these transactions, the grant and contract are considered to be contributions to the Organization. The grant and contract agreements contain spending requirements. As these stipulations create a barrier that must be achieved, grants and contract agreements are therefore recognized as revenue when costs are incurred and specific requirements are met, as required by the agreements.

(13) Contributed Materials and Services

Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. The fair market value of contributed professional services is reported as support and expensed in the period in which the services are performed.

In addition, the Organization receives a substantial amount of nonprofessional services donated by volunteers in carrying out the Organization's program services. These services do not meet the GAAP criteria as contributions and are, therefore, not recognized in the financial statements.

(14) Income Taxes

The Organization is exempt from federal income and California franchise taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code, respectively.

All tax-exempt organizations are subject to review and audit by federal, state, and other applicable agencies. Such agencies may review the taxability of unrelated business income, or the qualification of the Organization as a tax-exempt organization under Internal Revenue Code Section and applicable state statutes.

As of June 30, 2025, the federal statute of limitations remains open for the 2021 through 2024 tax years. The statute of limitations for the state income tax returns remains open for the 2021 through 2024 tax years.

Note B – Summary of Significant Accounting Policies (Continued)

(15) In-Kind Contributions

The Organization receives donated goods, services, and rents consisting of food, volunteer services, and free rent. Donated goods, services, and rents are recognized as contributions if the goods, services, or rents (a) create or enhance nonfinancial assets or (b) would otherwise be purchased by the Organization. Goods, services, and rents valued at $546,557 and $491,533 have been recognized in the accompanying statements of activities for the years ended June 30, 2025, and 2024. The Organization recognizes in-kind donation revenue and a corresponding expense in an amount approximating the estimated fair value at the time of donation for donated services and rents. For donated goods, such as food, the Organization recognizes donation revenue and a corresponding expense in an amount approximated by the Emergency Food and Shelter Program.

Note C – Concentration of Credit Risk

The Organization maintains cash balances in bank accounts which, at times, exceed the federal insurable limit. The Organization has not experienced any losses from cash concentrations, and management does not believe the Organization is exposed to any significant risk.

Note D – Prepaid Expenses and Other Current Assets

Prepaid expenses and other current assets consisted of the following at June 30:

	2025	2024
Prepaid software	$ 163,632	$ 133,313
Prepaid insurance	110,796	143,754
Deposits and prepaid rent	40,294	33,345
Total prepaid expenses and other current assets	$ 314,722	$ 310,412

Note E – Promises to Give

During the year ended June 30, 2021, the Organization received a $1,000,000 pledge related to the acquisition of property and improvements located at 555 North Centre City Parkway, Escondido, California.

The Organization has collected $1,000,000 of the amount pledged as of June 30, 2025. Details of the pledge receivable is as follows as of June 30, 2024:

	2024
Pledge Receivable as of June 30,	$ 200,000
Less: Discount to present value	(5,825)
Total pledge receivable	194,175
Less: Current portion of campaign pledges	(194,175)
Long-term pledge receivable	$ -

Note F – Investments

The Organization's Level 1 investments consist of U.S. treasury bills held by the Jewish Community Foundation of San Diego. The U.S. treasury bills are categorized as Level 1 since they have quoted prices in active markets.

The Organization's Level 2 investments consist of endowment and long-term investment funds held by the Jewish Community Foundation of San Diego in balanced pool portfolios that include primarily publicly traded securities. The Organization has variance power over the funds. The pooled investments are categorized as Level 2 because they have direct observable inputs.

The following table summarizes the valuation of the Organization's investments in accordance with authoritative fair value guidance as of June 30, 2025:

	Level 1	Level 2	Total
International equities	$ -	$ 3,342,861	$ 3,342,861
Domestic fixed income	-	8,190,788	8,190,788
Other	1,076,109	52,907	1,129,016
Total	$ 1,076,109	$ 11,586,556	$ 12,662,665

Note F – Investments (Continued)

The following table summarizes the valuation of the Organization's investments in accordance with authoritative fair value guidance as of June 30, 2024:

	Level 1	Level 2	Total
International equities	$ -	$ 3,375,038	$ 3,375,038
Domestic fixed income	-	8,290,820	8,290,820
International fixed income	-	984	984
Other	-	35,991	35,991
Total	$ -	$ 11,702,833	$ 11,702,833

Investment activity consisted of the following for the years ended June 30:

	2025	2024
Interest and dividends	$ 313,907	$ 269,074
Realized and unrealized (losses) gains	1,248,953	1,245,959
Distributions	(550,012)	(539,788)
Investment fees	(53,016)	(49,577)
Total	$ 959,832	$ 925,668

Note G – Property, Plant and Equipment

Property, plant and equipment consisted of the following as of June 30:

	2025	2024
Buildings	$ 29,171,857	$ 28,989,645
Leasehold improvements	677,750	632,822
Furniture and equipment	1,767,127	1,710,060
Software	54,845	54,845
Vehicles	944,430	740,049
Cost of depreciable assets	32,616,009	32,127,421
Accumulated depreciation	(11,062,719)	(9,857,462)
Net depreciable assets	21,553,290	22,269,959
Land	10,401,000	10,401,000
Total property, plant and equipment, net	$ 31,954,290	$ 32,670,959

Depreciation expense was $1,209,606 and $920,092 for the years ended June 30, 2025 and 2024, respectively.

Note H – Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of June 30, 2025 and 2024, reduced by amounts not available for general expenditure because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2025	2024
Cash	$ 2,543,051	$ 7,018,126
Investments	12,662,665	11,702,833
Grant and contracts receivable, net	4,302,389	4,410,483
Other receivables	19,334	91,561
Pledge receivable, current portion	-	194,175
Financial assets available within one year	19,527,439	23,417,178
Less: those unavailable for general expenditures within one year due to:		
Restricted by donors in perpetuity	(5,557,843)	(5,557,843)
Restricted by donors in purpose or time	(201,985)	(354,076)
Total amounts unavailable for general expenditures within one year	(5,759,828)	(5,911,919)
Amounts unavailable to management without Board's approval:		
Board designated long-term investments	(4,246,063)	(4,246,063)
Total financial assets available to management for general expenditures within one year	$ 9,521,548	$ 13,259,196

Note I – Lines of Credit

The Organization has two lines of credit with First Citizens Bank in the amount of $1,500,000 and $2,300,000, that are secured by all personal property of the Organization. The lines of credit contain certain financial and non-financial covenants for which the Organization was in compliance as of June 30, 2025, and 2024. Interest is payable monthly at the greater of 1.0% above the Wall Street Journal's prime rate (7.5% and 8.5% at June 30, 2025 and 2024, respectively) or the floor rate of 4.25%. The lines of credit expire on February 15, 2033, and February 21, 2038, respectively. The Organization had outstanding balances of $2,652,724 and $2,608,477 as of June 30, 2025 and 2024, respectively.

Note J – Notes Payable

Notes payable as of June 30, 2025 and 2024, consisted of the following:

	2025	2024
Note payable to First Citizens Bank in monthly payments of $11,390 including interest at 3.25% per annum, secured by real property, due August 2035.	$ 494,434	$ 534,530
Note payable to the City of Escondido for $443,000 secured by real property, Annual payments of principal and interest (3.00% per annum) are due only to the extent that the Home Project provides positive cash flow. There were no required payments made during the years ended June 30, 2025 and 2024.	443,000	443,000
Note payable to City of Escondido for $450,000, secured by real property, due June 2072. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the Home Project II provides positive cash flow. There were no required payments made during the years ended June 30, 2025 and 2024.	450,000	450,000
Note payable to Union Bank in monthly payments of $3,182 including interest at 4.50% per annum, secured by real property, due July 20, 2025.	6,211	43,203
Note payable to First Citizens Bank secured by real property, 1820 S. Escondido Blvd., due June 5, 2033. Monthly payments of principal and interest at 4.75% per annum.	724,861	802,785

Note J – Notes Payable (Continued)

	2025	2024
Note payable to the City of Oceanside ("City") for $350,000, secured by real property, due December 2065. The City recorded a deed of trust that is subordinate to Wells Fargo Bank, N.A. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the Garfield Program provides positive cash flow. There were no required payments made during the years ended June 30, 2025 and 2024.	350,000	350,000
Note payable to California Department of Housing and Community Development for $245,000, secured by real property, due July 2057. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the CASA Program provides positive cash flow. The Development was constructed in 1964 and is made up of eight units. There were no required payments made during the years ended June 30, 2025 and 2024.	245,000	245,000
Note payable to Department of Veteran Affairs in monthly payments of $15,095 including interest at 3.00% per annum, paid off on June 2025.	-	148,879
Mortgage payable to PrinsBank in monthly payments of $845 including adjustable rate interest of 0.50% above bank prime rate (7.50% at June 30, 2025) secured by real property, paid off on May 2025.	-	7,790
Total	2,713,506	3,025,187
Less: current portion	(123,223)	(306,990)
Long-term portion	$2,590,283	$2,718,197

Note J – Notes Payable (Continued)

Future principal payments on notes payable for the year ending June 30,

2026	$	123,223
2027		120,679
2028		124,661
2029		128,774
2030		133,021
Thereafter		2,083,148
Total	$	2,713,506

Notes payables contain certain financial and non-financial covenants for which the Organization was in compliance as of June 30, 2025 and 2024.

Note K – Leases

The Organization leases various copiers to be used in its daily operations under operating leases, as well as warehouse and office space. Effective July 1, 2022, right-of-use assets and operating lease liabilities are included in the accompanying statements of financial position. Right-of-use ("ROU") assets represent the Organization's right to use an underlying asset during the lease term and operating lease liabilities represent the net present value of the Organization's obligations to make lease payments arising from the leases. Right-of-use assets and operating lease liabilities are recognized at commencement date based on the net present value of the fixed lease payments over the lease term.

The Organization's right-of-use assets terms expire at various dates through 2030. As most of the Organization's operating leases do not provide an implicit rate, the Organization uses the risk-free rate based on the information available at the commencement date in determining the present value of lease payments. Operating fixed lease expense is recognized on a straight-line basis over the lease term. The Organization has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at commencement, and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. The Organization recognizes lease costs associated with short-term leases on a straight-line basis over the lease term.

For the year ended June 30, 2025, operating lease costs totaled $768,563 which includes leases with terms less than 12 months. For the year ended June 30, 2025, operating leases costs attributed to ROU assets totaled $373,916.

Note K – Leases (Continued)

As of June 30, 2025, information related to operating leases are as follows:

Operating lease right-of-use assets	$	755,596
Current portion of operating lease liabilities	$	304,247
Operating lease liabilities, net of current portion		461,706
Total operating lease liabilities	$	765,953
Weighted-average remaining lease term (in years)		1.69
Weighted-average discount rate		4.54%

For the year ended June 30, 2025, supplemental cash flow information related to leases was as follows:

Cash paid for amounts included in the measurement of operating lease liabilities	$	359,261
Right-of-use assets obtained in exchange for new operating lease liabilities	$	847,884

The aggregate future lease payments for operating leases as of June 30, 2025, are as follows:

2026	$	331,995
2027		318,197
2028		87,449
2029		52,966
Thereafter		24,960
Total lease payments		815,567
Less: imputed interest		(49,614)
Total operating lease liabilities	$	765,953

For the year ended June 30, 2024, operating lease costs totaled $624,112 which includes leases with terms less than 12 months. For the year ended June 30, 2024, operating leases costs attributed to ROU assets totaled $152,046.

Note K – Leases (Continued)

As of June 30, 2024, information related to operating leases follow:

Operating lease right-of-use assets	$	237,226
Current portion of operating lease liabilities	$	128,413
Operating lease liabilities, net of current portion		113,460
Total operating lease liabilities	$	241,873
Weighted-average remaining lease term (in years)		1.77
Weighted-average discount rate		4.55%

For the year ended June 30, 2024, supplemental cash flow information related to leases was as follows:

Cash paid for amounts included in the measurement of operating lease liabilities	$	151,404
Right-of-use assets obtained in exchange for new operating lease liabilities	$	379,626

Note L – Contingencies

(1) Grants and Contracts

The Organization receives a significant portion of its revenue from government grants and contracts which are subject to audit.

No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits is not significant.

(2) Repayment Contingency

The Organization received a contribution of $463,907 in 2003 from the City of Escondido that was used to purchase its headquarters which is included in property and equipment in the statements of financial position. The contribution amount is to be repaid in the event that the property is sold or is no longer used for its designated purpose.

The Organization has not expressed intent to sell the property and plans to continue to operate the facility consistent with its designated purpose.

Note L – Contingencies (Continued)

(3) Litigation

In the normal course of operations, the Organization is occasionally named as a defendant in various lawsuits. It is the opinion of management and of legal counsel that the outcome of any pending lawsuits will not materially affect the operations or the financial position of the Organization.

Note M – Net Assets with Donor Restrictions, Excluding Endowment

Net assets with donor restrictions excluding endowment are available for the following purposes as of June 30:

	2025	2024
Purpose Restrictions:		
Transitional Youth Academy	$ -	$ 25,638
Veteran Services	25,166	19,652
Veterans Mental Health	106,187	-
Employment Services	28,649	28,649
Immigration	5,039	8,734
Housing Assistance	15,787	22,594
TYA - General	-	8,035
Raymond Family Fund	12,657	38,099
Time Restrictions:		
Promises to give	-	194,175
Total	$ 193,485	$ 345,576

Note N – Retirement Plan

The Organization has a 401(k) retirement plan which covers substantially all employees 18 years of age or older who have completed three months of service. A contribution to the plan is paid monthly at a rate determined by the Board of Directors. Employee contributions to the plan are at the discretion of each eligible employee and are matched by the Organization monthly at a percentage determined by the Board of Directors. For the years ended June 30, 2025 and 2024, the Organization matched 100% of the first 3% of employee contributions and 50% of the next 2% of employee contributions up to a total of 4% of employee contributions. The total Organization contribution to the plan for the years ended June 30, 2025 and 2024, was $418,360 and $365,035, respectively.

Note O – Net Assets with Donor Restrictions – Endowment

The Organization's donor-restricted endowment consists of pooled funds at the Jewish Community Foundation of San Diego and is established for a variety of purposes, including serving children's needs and those of their families. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

As a result of this interpretation, the Organization classified endowment as net assets with donor restrictions as (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with donor restrictions is classified as net assets without donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner that is consistent in accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1) The duration and preservation of the fund.
2) The purposes of the Organization and the donor-restricted endowment fund.
3) General economic conditions.
4) The possible effects of inflation and deflation.
5) The expected total return from income and the appreciation of investments.
6) Other resources of the Organization.
7) The investment policies of the Organization.

Note O – Net Assets with Donor Restrictions – Endowment (Continued)

As of June 30, 2025, the endowment net asset composition by type of fund, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 808,816	$ 5,557,843	$ 6,366,659

As of June 30, 2024, the endowment net asset composition by type of fund, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 872,806	$ 5,557,843	$ 6,430,649

Changes in endowment net assets for the year ended June 30, 2025, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment net assets, beginning of year	$ 872,806	$ 5,557,843	$ 6,430,649
Activity:			
Interest and dividends	159,472	-	159,472
Realized and unrealized gains	682,256	-	682,256
Investment expense	(28,679)	-	(28,679)
Appropriations	(877,039)	-	(877,039)
Net activity	(63,990)	-	(63,990)
Endowment net assets, end of year	$ 808,816	$ 5,557,843	$ 6,366,659

Note O – Net Assets with Donor Restrictions – Endowment (Continued)

Changes in endowment net assets for the year ended June 30, 2024, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment net assets, beginning of year	$ 370,658	$ 5,557,843	$ 5,928,501
Activity:			
Interest and dividends	148,032	-	148,032
Realized and unrealized losses	683,201	-	683,201
Investment expense	(27,256)	-	(27,256)
Appropriations	(301,829)	-	(301,829)
Net activity	502,148	-	502,148
Endowment net assets, end of year	$ 872,806	$ 5,557,843	$ 6,430,649

(1) Return Objectives and Risk Parameter

The Organization had adopted investment and spending policies for endowment assets that attempt to provide funding for the operating expenses of programs supported by its endowments. In order to limit risk exposure, account features such as asset allocation, diversity, duration of holding each security return on investment, and investment quality shall be applied, measured and reviewed.

(2) Investment Strategy

The investment strategy of the Organization is to develop a diversified portfolio of active and passive investments. For equity investments, the selection of such holdings is based on the investments, and the selection of such holdings is based on the merits of long-term ownership without the intent of short-term trading. To achieve investment objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

Note O – Net Assets with Donor Restrictions – Endowment (Continued)

(3) Spending Policy

The Organization has a policy of appropriating for distribution annually an amount equal to 5% of the average investment account balances as of the last twelve-quarter ending values. The Organization expects the current spending policy to allow its endowment to meet the needs of the Organization. This is consistent with the Organization's objective to provide funding for the operating expenses of programs as well as to provide additional real growth through new gifts and investment returns.

Note P – Board Designated Long-Term Funds

The Organization also has unrestricted funds held in a pooled account at the Jewish Community Foundation of San Diego. The Board of Directors has designated these funds to support the Organization for an unspecified period of time.

These funds are invested in a manner similar to the net assets with donor restrictions endowment. All earnings related to the board designated long-term funds are recorded in the undesignated net asset balance.

The Board designated long-term investment balance was $4,246,063 as of June 30, 2025 and 2024.

Note Q – Subsequent Events

The Organization has evaluated subsequent events through March 12, 2026, which is the date the financial statements were available to be issued.

ADDITIONAL INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Audit Committee
Interfaith Community Services, Inc.
Escondido, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Interfaith Community Services, Inc., (a non-profit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 12, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Interfaith Community Services, Inc.'s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Interfaith Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Interfaith Community Services, Inc.'s internal control.

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

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

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Compliance and Other Matters

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

Purpose of this Report

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



Cambaliza McGee LLP
Newport Beach, California
March 12, 2026

COMPLIANCE SECTION

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Audit Committee
Interfaith Community Services, Inc.
Escondido, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Interfaith Community Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Interfaith Community Services, Inc.'s major federal programs for the year ended June 30, 2025. Interfaith Community Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Interfaith Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



Cambaliza McGee LLP
Newport Beach, California
March 12, 2026

INTERFAITH COMMUNITY SERVICES, INC.
Schedule of Expenditures of Federal Awards
Year ended June 30, 2025

Federal/Pass-Through Grantor/Program/Cluster Title	Federal CFDA Number	Contract Number	Total Federal Expenditures	Expenditures to Subrecipients
U.S Department of Housing and Urban Development				
Direct programs:				
Continuum of Care Program - Path to Permanence	14.267	CA1693L9D012104; CA1693L9D012205	$ 245,355	$ -
Continuum of Care Program - Raymond's Refuge	14.267	CA0944L9D012213; CA0944L9D012314	143,685	-
Continuum of Care Program - Rental Assistance Program	14.267	CA1253L9D012209; CA1253L9D012310	297,234	-
Continuum of Care Program - Home Now	14.267	CA1601L9D012307	635,631	-
Pass-through from Community Housing Works:				
Continuum of Care Program - CHW	14.267	CA0703L9D012215; CA0709L9D012215; CA1025L9D012208; CA0709L9D012316, CA0709L9D012316 & CA1025L9D012410	102,119	-
Pass-through from County of San Diego via Mental Health Systems:				
Continuum of Care Program - Shelter Plus Care	14.267	CA0693L9D012316	205,226	-
Emergency Solutions Grant Program	14.231	564584	400,442	-
Pass-through from City of Escondido:				
CDBG - Senior Services	14.218		43,889	-
Pass through from City of Carlsbad:				
CDBG - Coastal Services	14.218	B20MC060563	62,611	-
Pass through from County of San Diego:				
CDBG - County Family Shelter	14.218	569967	17,983	
CDBG - County Family Shelter	14.218	572292	81,137	-
Pass-through from City of Encinitas via Alliance for Regional Solutions				
CDBG - Winter Shelter - Haven House	14.218	N/A	20,000	-
Pass-through from City of Poway via Alliance for Regional Solutions				
CDBG - Winter Shelter - Haven House	14.218	N/A	20,000	-
Pass-through from City of Oceanside				
Oceanside TBRA	14.239	21-D0695-1	415,042	-
			2,690,354	-
U.S. Department of Labor				
Direct program:				
Pass-through from California Employment Develop. Dept.:				
WIA Adult Program - ETPFS	17.258		356,452	-
			356,452	-

See accompanying notes to Schedule of Federal Awards and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Schedule of Expenditures of Federal Awards
Year ended June 30, 2025

Federal/Pass-Through Grantor/Program/Cluster Title (Continued)	Federal CFDA Number	Contract Number	Total Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services				
Pass-through from County of San Diego:				
CSBG - Communities in Action - Inland	93.569	557909/573212	240,410	-
Passed through to Escondido Education COMPACT	93.569	557909/573212	-	21,229
Recovery and Wellness Residential Treatment	93.959	570125	433,440	-
SAMHSA	93.243	TI086685	376,249	-
Passed through from Sierra Health Foundation Center for Health Program Management				
Behavioral Health Recovery Services Project (HEAR US)	93.958 & 93.959	CA23BHR0617	204,854	-
National Family Caregiver Support - Minor Home Repair	93.052	564875	49,875	-
			1,304,828	21,229
Department of Homeland Security				
Pass-through from Catholic Charities:				
EFSP FEMA	97.024	39-0840-00	90,596	-
			90,596	-
U.S. Department of Treasury				
Volunteer Income Tax Assistance	21.009	VITA25	118,474	-
			118,474	-
U.S. Department of Veteran Affairs				
Direct Programs:				
VA Homeless Providers Grant & Per Diem Program - PATH	64.024	PATH196-5871-664-CM-24 &672- PATH196-5971-664-CM-24-ICS	29,742	-
VA Homeless Providers Grant & Per Diem Program - Recuperative Beds	64.024	VA262-12-D-0144; 36C26223D0115	1,057,074	-
VA Homeless Providers Grant & Per Diem Program - Bridge Housing	64.024	ICS1714-1565-664-PD-21 & ICSI714-4996-664-PD-24	1,010,173	-
			2,096,989	-
Total Expenditures of Federal Awards			$ 6,657,693	$ 21,229

See accompanying notes to Schedule of Federal Awards and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
Notes to Schedule of Expenditure of Federal Awards
Year ended June 30, 2025

Note A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Interfaith Community Services, Inc., under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Interfaith Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Interfaith Community Services, Inc.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through Organization identifying numbers are presented where available.

Note C – Indirect Cost Rate

Interfaith Community Services, Inc. is using agreed upon indirect cost rates stipulated in its contracts and has elected not to use the 10 percent de minimums indirect cost rate as allowed under the Uniform Guidance.

INTERFAITH COMMUNITY SERVICES, INC.
Summary of Auditor's Results and
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

a) The type of report issued on the financial statements: Unmodified

b) Internal control over financial reporting:

- Material weakness(es) identified: None
- Significant deficiencies identified that are not considered to be material weaknesses None

c) Noncompliance which is material to the basic financial statements None

Federal Awards

a) Internal control over financial reporting:

- Material weakness(es) identified: None
- Significant deficiencies) identified that are not considered to be material weaknesses None

b) The type of report issued on compliance for major programs:
- VA Homeless Providers Grant Unmodified

c) Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance None

d) Dollar threshold used to distinguish between type A and type B program $ 750,000

e) Major Programs:

CFDA Numbers	Name of Federal Program or Cluster	Expenditures
64.024	VA Homeless Providers Grant	$ 2,069,989

Total Expenditures of All Major Federal Programs	$ 2,069,989
Total Expenditures of Federal Awards	$ 6,657,693
Percentage of Total Expenditures of Federal Awards	31%

f) Auditee qualified as low-risk auditee under the Uniform Guidance? Yes

SECTION II - CURRENT YEAR FINDINGS

a) Current Year Findings - Financial Statement Audit

- No financial statement findings in the current year.

b) Current Year Findings and Questioned Costs - Major Federal Award Program Audits

- No current year findings or questioned costs.

SECTION III - PRIOR YEAR FINDINGS

a) Prior Year Findings - Financial Statement Audit

- No financial statement findings in the prior year.

b) Prior Year Findings and Questioned Costs - Major Federal Award Program Audit

- No prior year findings or questioned costs.

CASAWorks Apartments
99-FMTW-011
Statement of Operations
For the Year Ended June 30, 2025

Acct No.		FY2025
	Rent Revenue:	
5120	Rent Revenue	$ 109,181
5121	Tenant Assistance Payments	-
5100T	Total Rent Revenue	$ 109,181
5152N	Net Rental Revenues (Rent Revenue Less Vacancies)	$ 109,181
	Other Revenue:	
5910	Laundry and Vending Revenue	$ 1,770
5900T	**Total Other Revenue**	**$ 1,770**
5000T	**Total Revenue**	**$ 110,951**
	Administrative Expenses:	
6204	Management Consultants	$ 352
6250	Other Renting Expenses	-
6310	Office Salaries	802
6311	Office Expenses	12
6330	Manager or Superintendent Salaries	19,701
6340	Legal Expense - Project	79
6390	Misc. Administrative Expenses	67
6263T	**Total Administrative Expenses**	**$ 21,013**
	Utilities Expenses:	
6450	Electricity	$ 4,919
6451	Water	12,194
6400T	**Total Utilities Expenses**	**$ 17,113**
	Operating and Maintenance Expenses:	
6510	Payroll	$ 1,203
6515	Supplies	1,681
6520	Contracts	5,725
6525	Garbage and Trash Removal	7,819
6546	Heating/Cooling Repairs and Maintenance	-
6570	Vehicle & Maint Equip Operation/Repairs	938
6580	Lease Expense	-
6590	Misc. Operating & Maintenance Exp.	-
6500T	**Total Operating & Maintenance Exp.**	**$ 17,366**
	Taxes and Insurance:	
6710	Real Estate Taxes	$ 93
6711	Payroll Taxes (Project's Share)	1,829
6720	Property & Liability Insurance (Hazard)	7,153
6721	Fidelity Bond Insurance	-
6722	Worker's Compensation	917
6723	Health Ins. & Other Employee Benefits	6,735
6790	Misc. Taxes, Licenses, Permits and Ins.	780
6700T	**Total Taxes and Insurance**	**$ 17,507**

CASAWorks Apartments
99-FMTW-011
Statement of Operations - (Continued)
For the Year Ended June 30, 2025

	Supportive Services Exp.	
6990	Salaries - Client Case Management-HUD-Continuum of Care Grant	-
6990	Client Supportive Services Other - Daycare, Employment, Lifeskills, Etc	-
6900T	**Total Supportive Services Expenses**	-
6000	**Total Cost of Operations before Depreciation**	**$ 73,000**
5060	**Profit (Loss) before Depreciation**	**$ 37,951**
6600	**Depreciation**	**$ 19,610**
5060N	**Operating Profit (Loss)**	**$ 18,342**
7100T	**Net Entity Expenses**	**$ -**
3250	**Change in Total Net Assets from Operations**	**$ 18,342**

Acct No.		**FY2025**
S1000-10	Total principal payments during audit period.	-
S1000-20	Total of all monthly reserve for replacement deposits.	-
S-1000-30	Replacement Reserves, or Residual Receipts and Releases which are included in expense items.	-
S-1000-40	Project improvement Reserves which are included as expense items.	-

CASAWorks Apartments
99-FMTW-011
Statement of Cash Flow
For the Year Ended June 30, 2025

Acct No.		FY 2025
	Cash Flow from Operating Activities	
S1200-010	Rental Receipts	$ 109,181
S1200-030	Other Operating Receipts	1,770
S1200-050	Administrative	(510)
S1200-090	Utilities	(17,114)
S1200-100	Salaries and Wages	(21,706)
S1200-110	Operating and Maintenance	(16,164)
S1200-120	Real Estate Taxes	(93)
S1200-140	Property Insurance	(7,153)
S1200-150	Miscellaneous Taxes and Insurance	(10,261)
S1200-170	Other Operating Expenses	-
S1200-240	Net Cash Provided (Used) by Operating Activities	$ 37,950
	Cash Flow from Investing Activities	
S1200-250	Net Deposits to the Reserve for Replacement account	-
S1200-255	Net Deposits to Other Reserves	-
S1200-260	Net Deposits to Residual Receipts account	-
S1200-330	Net Purchases of Fixed Assets	-
S1200-350	Net Cash Provided (Used) by Investing Activities	$ -
	Cash Flow from Financing Activities	
S1200-360	Principal Payments - Mortgage	-
S1200-420	Distributions	-
S1200-430	Contributions	-
S1200-450	Other Financing Activities	-
S1200-460	Net Cash Provided (Used) by Financing Activities	$ -
	Net Increase (Decrease) in Cash & Cash Equivalents:	$ 37,950

INTERFAITH COMMUNITY SERVICES
ESCONDIDO, CALIFORNIA

Education Hub
Catalogue

Community training, mental health education, and continuing education.

Continuing Education
14 accredited CEU courses

Mental Health Academy
8 modules · English & Spanish

R.I.S.E. Training
10-workshop **soft-skills** series

With over 10 years of experience, Interfaith Community Services partners with schools, faith communities, and organizations to deliver practical, evidence-informed training that strengthens individuals, families, and communities across North County San Diego.

Our trainings are designed for social workers, case managers, nonprofit leaders, substance use counselors, caregivers, and anyone interested in learning more about mental health.

Mental Health Academy

Culturally responsive education in English & Spanish · 8 learning modules

Available as **in-person workshops, virtual presentations, series-based trainings, or single sessions**. Content tailored for schools, faith communities, workplaces, or specific cultural groups. Over 10 years of community partnership experience.

MODULE 1

Foundations of Mental Health & Wellness

Build basic understanding, reduce stigma, and increase early identification across the lifespan.

TOPICS

- Mental health conditions & symptoms
- Diagnosis & treatment approaches
- Stigma reduction strategies
- Cultural humility & cultural considerations

Audience: General community, faith leaders, parent groups, school staff

MODULE 2

Children, Teens & Family Mental Health

Equip caregivers and educators to recognize early warning signs and support emotional development.

TOPICS

- Anxiety & depression in children and teens
- Behavioral challenges & social media impact
- Building resilience & post-traumatic growth
- Substance use prevention conversations

Audience: Schools, PTA groups, youth ministries, community centers

MODULE 3

Crisis Response, Trauma & Suicide Prevention

Prepare communities to recognize and respond to crisis situations safely and compassionately.

TOPICS

- Trauma-informed care & impact of trauma
- Suicide prevention & postvention
- Crisis intervention & de-escalation
- Supporting families through resistance to treatment

Audience: Faith communities, school leadership, ministry teams, service providers

MODULE 4

Self-Care, Workplace Wellness & Adult Mental Health

Integrate spirituality, adult wellness, and workplace mental health with practical tools.

TOPICS

- Mental health, wellness & spirituality
- Faith-based approaches to recovery
- Self-care, compassion fatigue & burnout
- Healthy relationships at home & work

Audience: Faith leaders, ministry staff, nonprofit teams, workplaces

Mental Health Academy

Modules 5–8

MODULE 5

Cultural Competence & Awareness

Equip participants with culturally responsive practices and inclusive communication strategies.

TOPICS

- Cultural humility as lifelong practice
- Latino, African American & LGBTQ+ focus
- Spirituality across different religions
- Stigma reduction in diverse communities

Audience: Faith leaders, CBOs, school staff, healthcare & social service providers

MODULE 6

Neurodiversity & Mental Health

Increase understanding of neurodiversity with inclusive, strength-based strategies.

TOPICS

- Understanding neurodiversity & autism
- Supporting neurodiverse individuals & clients
- Managing behavioral health crises
- Building resilience & reducing stigma

Audience: Schools, parents, youth program leaders, faith-based ministries, healthcare & social service providers

MODULE 7

Substance Use Disorders & Prevention

Education on SUDs, prevention, and compassionate approaches for impacted individuals and families.

TOPICS

- Understanding substance use disorders
- Co-occurring mental health conditions
- Harm reduction principles & approaches
- Talking to youth about substance use

Audience: Parents, schools, faith communities, community health organizations

MODULE 8

Older Adults & Mental Health

Increase awareness of mental health challenges in older adults and tools to support their well-being.

TOPICS

- Mental health conditions in aging populations
- Depression & anxiety in older adults
- Spirituality, wellness & life transitions
- Harm reduction in hoarding behaviors

Audience: Caregivers, senior service providers, faith communities, healthcare professionals

Accredited Continuing Education

Designed for **licensed therapists and substance use disorder counselors based in California**. Ethics and general CEU hours available. ASWB ACE Provider #2386. CADTP Provider #258. CCAPP Provider #123730128. CAADE Provider #CP10908H0717.

Equity Foundations – Identifying & Mitigating Negative Biases

2.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Trauma-informed training on bias, its impact, and strategies for reducing it in the moment of helping others.

Depression & Anxiety

2.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Dispels myths and covers research-based strategies for supporting individuals with anxiety and depression.

Trauma-Informed Client Care

2.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Overview of trauma-informed principles, helpful vs. unhelpful strategies, and adverse childhood experiences.

How to Help Clients Who Are Suicidal

2.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Equips learners to support suicidal individuals — meeting them where they are and connecting to resources.

De-Escalation

1.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Practical strategies for de-escalating others when tensions run high; overview of the escalation cycle.

Crisis Intervention

2.0 CEUS · CCAPP, CADTP, CAADE, ASWB

Covers self-harm, suicidal ideation, panic attacks, and psychotic episodes with client-centered strategies.

Prevention of Vicarious Trauma & Boundaries

2.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Explores distress vs. perspective-taking empathy, boundary warning signs, and healthy limit strategies.

Sociocultural Contexts in Direct Services

2.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Reflects on race, culture, language, faith, and identity in service relationships and communication.

Supporting Neurodiverse Clients

1.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Neuro-affirming, person-centered approaches focusing on autism spectrum disorder and ADHD.

Addictive Disorders & Motivational Interviewing

3.0 GENERAL CEUS · CCAPP, CADTP, CAADE

SUD foundations plus Motivational Interviewing as a research-backed, empathy-centered communication approach.

Harm Reduction in Hoarding

1.5 GENERAL CEUS · CCAPP, CADTP, CAADE

Overview of hoarding disorders, distinguishing clutter vs. hoarding, with person-centered strategies.

Boundaries in Direct Services

1.5 ETHICS CEUS · CCAPP, CADTP, CAADE, ASWB

Ethics training on professional boundaries and navigating gray areas with confidence.

Core Empathic Communication Skills

3.0 GENERAL CEUS · CCAPP, CADTP, CAADE

How empathy can be a treatment in itself and how to skillfully communicate it with clients.

Self-Care in the Workplace

LEADERS & MANAGERS (*NO CE CREDIT)

Benefits of routine self-care on team productivity and practical strategies for implementing with staff.

Interfaith Community Services – Continuous Learning, provider #2386 is approved as an ACE provider to offer social work continuing education by the Association of Social Work Boards (ASWB) Approved Continuing Education Program (ACE). Regulatory boards are the final authority on courses accepted for continuing education credit. ACE provider approval period: 04/15/2026-04/15/2027. See above for course credit specifics.

R.I.S.E: The Interfaith Way – Training Academy

10-workshop series · ~2 hrs each · In-person & virtual

Designed for social workers, case managers, nonprofit leaders, substance use counselors, and caregivers. Emphasizes empathic communication, trauma-informed language, and client-centered care. **Workshop 1 is required** prior to other sessions; remaining workshops taken in flexible order. *Available for continuing education credit for California-based substance use counselors registered with CCAPP, CAADE, or CADTP.

1

Core Empathic Communication Skills (Required)

Foundational skills to build trust and connection. Active listening, responding to distress, and building rapport.

2

Equity Foundations

Explore personal biases and their impact on interactions. Strategies for equitable, non-judgmental support.

3

Strengths-Based, Trauma-Informed Care

Trauma-informed approaches and recognizing client strengths as a core part of the healing process.

4

Addictive Disorders & Motivational Interviewing

Reduce stigma around substance use and apply motivational interviewing to support behavior change.

5

Depression & Anxiety

Overview of depression and anxiety symptoms with empathic, client-centered supportive strategies.

6

Mandated Reporting & Supporting Suicidal Individuals

Legal responsibilities plus compassionate, trauma-informed responses to suicidal ideation in practice.

7

Sociocultural Contexts in Client Care

How identity, culture, and lived experience shape client interactions. Culturally responsive approaches.

8

Boundaries & Preventing Vicarious Trauma

Self-care practices, professional boundaries, and strategies for preventing burnout in helping roles.

9

Multidisciplinary Team-Based Care & Communication

Strengthen collaboration and inclusive communication within service delivery teams.

10

Documentation & Client Exits/Endings

Best practices in trauma-informed, person-first documentation and managing client transitions.

San Marcos Community Foundation
Fall Quarter Submission
(FY 2026-2027)

Interfaith Community Services, Inc.

Sample Flyers From Previous Mental Health Workshops

- Catholic Diocese of San Diego *(flyer in Spanish)*
- TrueCare San Marcos Health Center *(flyer in Spanish)*
- Grace Church San Marcos *(flyer in Spanish)*
- One Safe Place in San Marcos
- Escondido Union High School District

FAMILIAS UNIDAS
HIGH TECH HIGH NORTH COUNTY VILLAGE

September 24, 2026

San Marcos Community Foundation
Board of Directors/City Clerk's Office
1 Civic Center Drive
San Marcos, CA 92069

Re: Letter of Support for Interfaith Community Services, Application to San Marcos Community Foundation

To the San Marcos Community Foundation Grant Funding Committee:

On behalf of Familias Unidas de High Tech High North County Village please accept this letter of support for Interfaith Community Services' (Interfaith) application to the San Marcos Community Foundation. If awarded, Interfaith will bring high-quality mental health education and training to the San Marcos community, in partnership with faith communities, schools, and community organizations.

Interfaith's Mental Health Academy provides education and training across San Diego County to reduce behavioral health stigma and increase community awareness of mental health resources. They have a history of collaborating with organizations to reach a diverse cross section of the community and covering topics identified as priorities areas.

With funding from the San Marcos Community Foundation, Interfaith will deliver community mental health education throughout the San Marcos community to reduce stigma and strengthen community capacity to support diverse populations. Participants will learn to recognize symptoms of mental illness, respond effectively to individuals in distress, and access treatment and resources. Each participant will receive information on local and regional services to support individuals, families, and community leaders in connecting people to care.

Over the past decade, Familias Unidas de High Tech High North County has proudly collaborated with Interfaith in a variety of capacities, including resource fairs, training and informational sessions, and volunteer opportunities. Through these partnerships, we have worked together to connect families with valuable resources, strengthen community engagement, and support the needs of our school community.

I strongly support Interfaith's application to the San Marcos Community Foundation and affirm our willingness to work alongside Interfaith to bring enhanced mental health education to our community.

Very Best Regards,

Jocelyn Flores
EML Coordinator and Program Support Specialist
High Tech High North County Village
760-759-2746
jflores@hightechhigh.org

Wendy Baez
3888 Paducah Drive
San Diego, CA 92117
(858)490-8256
wbaez@sdcatholic.org

Office for Family Life
and Spirituality

September 23, 2026

San Marcos Community Foundation
Board of Directors/City Clerk's Office
1 Civic Center Drive
San Marcos, CA 92069

Re: Letter of Support for Interfaith Community Services, Application to San Marcos Community Foundation

To the San Marcos Community Foundation Grant Funding Committee:

On behalf of the Diocese of San Diego, Office for Family Life and Spirituality, please accept this letter of support for Interfaith Community Services' (Interfaith) application to the San Marcos Community Foundation. If awarded, Interfaith will bring high-quality mental health education and training to the San Marcos community, in partnership with faith communities, schools, and community organizations.

Interfaith's Mental Health Academy provides education and training across San Diego County to reduce behavioral health stigma and increase community awareness of mental health resources. They have a history of collaborating with organizations to reach a diverse cross-section of the community and covering topics identified as priority areas.

With funding from the San Marcos Community Foundation, Interfaith will deliver community mental health education throughout the San Marcos community to reduce stigma and strengthen community capacity to support diverse populations. Participants will learn to recognize symptoms of mental illness, respond effectively to individuals in distress, and access treatment and resources. Each participant will receive information on local and regional services to support individuals, families, and community leaders in connecting people to care.

Our Office's Mental Health Network has collaborated closely with Interfaith's Mental Health Academy, which has been a vital and valued resource in strengthening mental health ministry. Through this collaboration, our leaders have had access to a wide range of educational opportunities led by experienced professionals and experts in mental health, wellness, trauma, suicide prevention, addiction, and other areas affecting individuals and families today.

I strongly support Interfaith's application to the San Marcos Community Foundation and affirm our willingness to work alongside Interfaith to bring enhanced mental health education to our community.

Very Best Regards,

Wendy Baez Cruz

Wendy Baez
Director of the Office for Family Life and Spirituality

P.O. Box 85728
San Diego, CA 92186-5728
858-490-8299
FAX 858-490-8272

✠

health inside. Welcome in.
truecare™

September 28, 2026

San Marcos Community Foundation
Board of Directors/City Clerk's Office
1 Civic Center Drive
San Marcos, CA 92069

Re: Letter of Support for Interfaith Community Services, Application to San Marcos Community Foundation

San Marcos Community Foundation Grant Funding Committee:

On behalf of North County Health Project Inc dba TrueCare, please accept this letter of support for Interfaith Community Services' (Interfaith) application to the San Marcos Community Foundation. If awarded, Interfaith will bring additional high-quality mental health education and training to the San Marcos community, in partnership with faith communities, schools, and community organizations, including TrueCare.

Started by a small group of health professionals in 1971, TrueCare has been overcoming healthcare access barriers for San Diego and Riverside counties' most underserved populations by delivering comprehensive, patient-focused health care. Across our 25 locations and 3 mobile units, TrueCare serves over 68,000 patients annually at almost 367,000 visits for primary health, as well as behavioral health. Most of our patients are part of marginalized demographics living below the poverty threshold who are unable to sustain their health due to their socioeconomic status or are unable to reach a health center due to their situation.

Interfaith's Mental Health Academy provides education and training across San Diego County to reduce behavioral health stigma and increase community awareness of mental health resources. Interfaith has a history of collaborating with organizations to reach a diverse cross section of the community and covering topics identified as priorities areas.

With funding from the San Marcos Community Foundation, Interfaith will deliver community mental health education throughout the San Marcos community to reduce stigma and strengthen community capacity to support diverse populations. Participants will learn to recognize symptoms of mental illness, respond effectively to individuals in distress, and access treatment and resources. Each participant will receive information on local and regional services to support individuals, families, and community leaders in connecting people to care, including referrals to TrueCare.

Thank you in advance for considering this application for funding.

Sincerely,

Michelle D. Gonzalez, MPA
President & CEO

RECOGNIZED NCQA PATIENT-CENTERED MEDICAL HOME

Kids' Turn San Diego
4909 Murphy Canyon Road, Suite 515
San Diego, CA 92123
info@kidsturnsd.org

October 2, 2026

San Marcos Community Foundation
c/o Jewish Community Foundation of San Diego

Dear San Marcos Community Foundation Representative,

Thank you for helping us ensure that children and families residing in San Marcos have equal access to our life-changing programs. Thanks to your most recent grant, between December 5, 2025 and June 5, 2026, 12 San Marcos parents participated in our programs. Eight parents and their 14 children attended our Family Workshop for Separated and Divorced Families program, 6 children indirectly benefited, as their 4 parents attended the high conflict Cooperative Co-Parenting Program and one San Marcos teen participated in counseling services.

During the grant period, the program provided the space for children ages 6-17 to learn about feelings, what they are and how to share them, to see that they are not alone and to realize that their parents' behaviors and divorce are not their fault.

At Kids' Turn San Diego, we believe that our programs are changing lives. We are helping parents gain insight into their words, actions and behaviors. They are changing, healing and forgiving and they are better parents to their children. We believe that by participating in our programs, families are transforming and creating space for children to have happier childhoods and brighter futures.

Your investment in our Creating Brighter Futures for Children Project will ensure that children experiencing family separation will have access to programs that support and stabilize mental health and set the stage for a lifetime of resiliency and happiness.

As the Board President, I fully support the submission of this grant.

Julia Kitts, LCSW
Board President

Title

Kids' Turn San Diego - Creating Brighter Futures for Children Project

10/02/2026

id. 55384087

by **Cindy Grossman** in **San Marcos Community Foundation**
on behalf of **Kids Turn San Diego**

cindyg@kidsturnsd.org

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Kids' Turn San Diego - Creating Brighter Futures for Children Project
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Creating Brighter Futures for Children Project
Project Start Date	12/1/2026
Project End Date	5/31/2027
Date by Which Funds Will Be Expended:	5/31/2027
Total Number of People Served by this Project	750
Total Number of People Served by this Project in San Marcos Only	25
Grant Amount Requested	1000

	Organization Details
Organization Name	Kids' Turn San Diego
Organization Street Address	4909 Murphy Canyon Road, Suite 515
Organization City	San Diego
Organization State	CA
Organization Zip Code	92123
Organization Website	www.kidsturnsd.org
Organization's EIN	33-0724932 200 Kids' Turn San Diego 5b2406bc-4e82-4641-b616-7ff8d33e1f64 4909 Murphy Canyon Road Suite 515 San Diego CA 92123 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-09-09T00:00:00 2025-09-22T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-09-09T00:00:00 1996 12
	Contact Information
Contact First Name	Cindy
Contact Last Name	Grossman
Contact Title	Executive Director
Contact Phone	+16196156289
Contact Email	cindyg@kidsturnsd.org

	Project Details
Briefly describe your request for funds.	Kids' Turn San Diego (KTSD) exists to empower children and heal families experiencing family separations and military transitions. Our Creating Brighter Futures for Children Project includes our Family Workshop for Separated and Divorced Families, Counseling for Children, our high conflict Cooperative Co-Parenting Program and Continue the Conversation Classes. This project offers a continuum of care for families that includes a co-parenting program for parents and children to attend together, a high conflict co-parenting program for parents to attend independently, an advanced refresher class for parent graduates and counseling services for children. This continuum creates the space for families to get the specific support they need to move towards a life of less conflict, more balance and happier children. A grant from the San Marcos Community Foundation will ensure that all San Marcos families requesting our programs will have access to the services, regardless of their financial situation. Grant funds will provide Project Scholarships and Discounts for up to 25 San Marcos parents and their children and will specifically support the salaries of Family Workshop Group Leaders who facilitate the Children's Groups and provide Counseling services to children. Together, we will heal and strengthen parent to parent and parent-child relationships.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Based on requests for tuition assistance in 2026, it appears that families are being impacted by current economics. Dividing a family's income from supporting one home to two has always required families to adjust, but when you add the rising costs for food and gas, extra financial resources to attend a program are becoming less available. For example, 54% of the parents currently attending our Family Workshop and 41% attending the Cooperative Co-Parenting program are participating on reduced tuitions. For San Marcos parents attending our programs, 100% residing in 92078 and 45% residing in 92069 are attending on reduced tuitions. Without support of our Tuition Reduction Scholarships/Discounts, San Marcos parents may not have access to our programs, thus their children may hold onto worries and concerns that are not theirs to hold, such as watching parental conflict and being stuck in the middle. This grant is significant to the San Marcos community because, without our programs, children are at great risk of failing in school, turning to drugs or alcohol to self-medicate, engaging in bullying behaviors or being bullied by others and/or experiencing mental health issues. We anticipate preventing these negative outcomes for 30 children and their 25 parents.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We collaborate with One Safe Place in San Marcos, Family Law Judges to demystify the judicial process, and supervised visitation providers and con-joint therapists to ensure referral availability.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	$750 grant supported 12 San Marcos parents & their 14 children. 100% of children reported family members listening more & 97% reported parents being nicer. 98% of parents reported positive changes.

Please upload the annual operating budget for your organization.

Kids_Turn_San_Diego_2026_Annual_Operating_Budget.pdf

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

Kids_Turn_San_Diego_Letter_from_Board_President_Supporting_Grant.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	296439
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funding sources: program tuitions (45%), grants (30%) & donations/events (25%). If we don’t receive our full request, we will be able to run our project, but with less scholarship funds covered.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Mileage/Zoom Reimbursement	$6,913	
Program Supplies/Materials	$3,750	
Workshop Curriculums for Family Workshop	$500	
Workshop Mailings of program materials	$6,000	
Snacks/Refreshments for Family Workshops	$100	
Spanish Translation/Sign Language for Family Workshops	$1,100	
Facility Use Fees for Family Workshop	$750	
Office rent (90% of total cost)	$19,170	
Office Phone and Internet services (90% of total cost)	$1,890	
Website costs for online program referral/registration (90% of total cost)	$4,500	
Payroll & Benefits for Project Staff, Group Leaders, Spanish Interpreter & Counselors	$251,766	$1,000 to support Children's Group Leader and Counselor
Total budget for this PROJECT:	$296,439	Requesting $1,000

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Private Foundation	$ 25,000.00	C-general operation grant
Additional Funding Source 2	Heartroots Foundation	$ 20,000.00	C
Additional Funding Source 3	SUNDT Foundation	$ 5,000.00	C
Additional Funding Source 4	American Academy of Matrimonial Lawyer Foundation	$6,000/$5,000	C/P for next year
Additional Funding Source 5	RSF Rotary Foundation	$ 5,000.00	C
Additional Funding Source 6	Teichert Foundation	$ 5,000.00	C
Additional Funding Source 7	Naval Officers Spousal Club	$ 1,500.00	C
Additional Funding Source 8	San Diego Breakfast Rotary	$ 1,000.00	C
Additional Funding Source 9	The Country Friends	$ 6,000.00	P
Additional Funding Source 10	Hervey Family Foundation at the San Diego Foundation	$ 15,000.00	C- general operation grant

Kids' Turn San Diego
4909 Murphy Canyon Road, Suite 515
San Diego, CA 92123
cindyg@kidsturnsd.org

Kids' Turn San Diego 2026 Operating Budget

Revenue	
Donations	$ 50,000
Grants	$ 135,000
Fundraising Events	$ 63,250
Program Services	$ 198,734
Total Revenue	$ 446,984
Fundraising Expenses	
Event Expenses	$ 41,000
Total Fundraising Expenses	**$ 41,000**
General Operating Expenses	
Affiliate Fees with KTSF	$ 500
Bank Service Charges	$ 6,500
Contract Labor - Bookkeeper	$ 18,000
Insurance	$ 11,000
IT/Computer Services	$ 700
Licenses and Permits	$ 150
Marketing & Advertising	$ 500
Miscellaneous Expense	$ 1,050
Office Equipment	$ 1,500
Office Rent	$ 21,300
Office Supplies	$ 1,500
Postage	$ 400
Tax Preparation	$ 1,250
Telephone & Internet Services	$ 2,100
Website Hosting & Maintenance	$ 5,000
Total General Operating Expenses	**$ 71,450**
Payroll and Benefits	
Employer Taxes	$ 24,627
Health Insurance	$ 15,829

Kids' Turn San Diego
4909 Murphy Canyon Road, Suite 515
San Diego, CA 92123
cindyg@kidsturnsd.org

Salaries & Wages	$	270,615
Payroll Processing Fees	$	2,800
Workers Compensation	$	2,706
Total Payroll and Benefits	**$**	**316,578**
Program Expenses		
Cooperative Co-Parenting	$	1,000
Counseling	$	250
Family Workshops		
Additional Tuition Assistance	$	2,500
Curriculum Printing	$	500
Facility Use Fee	$	750
Snack/Refreshments	$	100
Translation/Sign Language	$	1,100
Workshop Mailings	$	6,000
Workshop Mileage	$	6,913
Workshop Supplies	$	3,750
Total Family Workshop Expenses	$	21,613
Total Program Expenses	**$**	**22,863**
Total Expenses	**$**	**451,890**
Net Operating Income	$	446,984
Total Other Income	$	5,500
NET Total Income	$	452,484
CHANGE IN ASSETS	$	594

La Costa Canyon High School
Foundation

September 28, 2026

San Marcos Community Foundation
c/o Jewish Community Foundation of San Diego
Re: Support for San Marcos Community Foundation Grant Application

Dear Grant Review Committee:

On behalf of the La Costa Canyon High School Foundation, Inc., I am pleased to support our application requesting $10,000 for the Maverick Brigade's marching band and guard showcases in San Marcos.

These performances will bring approximately 95 LCC student musicians and performers to San Marcos and are expected to serve approximately 700 people, including about 550 San Marcos residents. With both San Marcos High School and Mission Hills High School participating and the performances taking place at Mission Hills High School, the events have a strong connection to the San Marcos community. They bring students, families, educators, volunteers, and community members together while giving young performers opportunities to develop musicianship, leadership, discipline, confidence, and teamwork.

Grant funding will help cover the direct costs of presenting these performances in San Marcos, including registration, transportation, equipment, instructional support, performance materials, and food and water for students and volunteers. This support will help make participation accessible to students while providing meaningful youth arts experiences for San Marcos residents.

The La Costa Canyon High School Foundation fully supports this application and the Maverick Brigade's continued participation in the San Marcos community.

Sincerely,

Allison Banks

Allison Banks, Executive Director
La Costa Canyon High School Foundation, Inc.
director@lcchsfoundation.org

Title

La Costa Canyon High School Foundation, Inc. — Maverick Brigade San Marcos Showcases

10/02/2026

id. 55383109

by **Allison Banks** in **San Marcos Community Foundation**
on behalf of **LA Costa Canyon High School Foundation Inc**

director@lcchsfoundation.org

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	La Costa Canyon High School Foundation, Inc. — Maverick Brigade San Marcos Showcases
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Maverick Brigade San Marcos Marching Band and Guard Performances
Project Start Date	9/25/2026
Project End Date	1/13/2027
Date by Which Funds Will Be Expended:	1/13/2027
Total Number of People Served by this Project	700
Total Number of People Served by this Project in San Marcos Only	550

Grant Amount Requested	10000
	Organization Details
Organization Name	La Costa Canyon High School Foundation, Inc.
Organization Street Address	1 Maverick Way
Organization City	Carlsbad
Organization State	California
Organization Zip Code	92009
Organization Website	https://sites.google.com/sduhsd.net/music-at-lcc-ew/lcc-bandmarching-band?pli=1&authuser=0
Organization's EIN	33-0708190 200 LA Costa Canyon High School Foundation Inc 676dd516-40fb-4ece-9f06-817d8034f72f 1 Maverick Way Carlsbad CA 92009 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-05-12T00:00:00 2026-05-18T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2026-04-14T00:00:00 1996 10
	Contact Information
Contact First Name	Wendy
Contact Last Name	Christensen
Contact Title	Volunteer Grant Writer, LCC Music Boosters
Contact Phone	+16195696197

Contact Email	strivingserveanother@gmail.com
	Project Details
Briefly describe your request for funds.	The La Costa Canyon High School Foundation is requesting $10,000 to support the Maverick Brigade's participation in marching band and guard performances at Mission Hills High School in San Marcos. These youth music education events provide live performing-arts experiences for San Marcos residents while giving approximately 95 student musicians and performers opportunities to develop their skills, confidence, leadership, discipline, and teamwork. Together, these performances are expected to serve approximately 700 people, including about 550 San Marcos residents. Grant funding will help cover the direct costs of bringing these performances to the San Marcos community, including registration fees, transportation, truck rentals and fuel, percussion equipment, costumes, guard performance materials, coaching and instructional support, and food and water for students and volunteers. Funding will help keep these opportunities accessible to every student, regardless of a family's financial circumstances, while continuing to provide meaningful youth music and performing-arts experiences for San Marcos residents.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Maverick Brigade's marching band and guard performances bring students, families, educators, volunteers, and community members together in San Marcos through youth music and the performing arts. Together, these performances are expected to serve approximately 700 people, including about 550 San Marcos residents. Approximately 95 LCC student musicians and performers participate in the program. With San Marcos High School and Mission Hills High School participating and the performances taking place at Mission Hills High School, these events have a strong connection to the San Marcos community. They give residents an opportunity to enjoy live music, movement, and visual performance while supporting young people from throughout the region. Grant funding will help cover the transportation, equipment, registration, instructional, and student-support costs required to participate. This support will help keep the performances accessible and welcoming while providing San Marcos residents with meaningful community experiences centered on youth, education, music, and the arts.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We collaborate with Mission Hills High School, San Marcos educators, school directors, band families, volunteers, and local business partners to provide performances for San Marcos residents.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	The La Costa Canyon High School Foundation has not previously received funding from the San Marcos Community Foundation.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The La Costa Canyon High School Foundation supports educational and extracurricular opportunities that help students learn, grow, and participate fully in school life. The LCC Music Program advances that mission through Band, Percussion, Guitar, Rock Band, Music Technology, Color Guard, and Winter guard. LCC is also home to the only marching band in the San Dieguito Union High School District. Students have opportunities to learn an instrument, develop their talents, perform for the public, take on leadership roles, and become part of a team. One of our main goals is to make sure students can participate regardless of their family's financial circumstances. Instruments, uniforms, transportation, instructors, equipment, registration fees, and performance materials can quickly become barriers. Shared instruments, uniforms, equipment, and financial support allow more students to participate and help keep the program open and welcoming. We also want every student to receive quality instruction. The program works with experienced music educators, clinicians, instructors, choreographers, and coaches who provide sectionals, workshops, technical instruction, show design, and performance preparation. Students apply what they learn through concerts, football games, festivals, competitions, parades, and community performances. Public performances are an important part of the program's impact.

Students spend months learning music, practicing movement, building their skills, and learning how to depend on one another. Performing for a live San Marcos audience gives that work purpose. It also gives residents an opportunity to enjoy live music and visual performance while encouraging young people in their community.

One important milestone was Band-O-Rama, an annual community event that brought together approximately 300 student musicians and 675 audience members. Elementary, middle, and high school students performed together, giving younger musicians an opportunity to see what continued participation in music could look like. Families shared how meaningful it was to see students of different ages come together and perform as one ensemble. Mr. Mekealian describes Band-O-Rama as a large “jam session” where people come together because of their shared love of music.

The Maverick Brigade also participates in marching band and guard performances at Mission Hills High School in San Marcos. Together, these performances are expected to serve approximately 700 people, including about 550 San Marcos residents. With San Marcos High School and Mission Hills High School participating, these events have a strong connection to San Marcos students, families, educators, volunteers, and residents.

These performances provide San Marcos residents with live youth music, movement, and visual arts while building relationships among participating schools, educators, school directors, band families, volunteers, and local business partners. They also give approximately 95 LCC student musicians and performers meaningful opportunities to apply months of instruction and rehearsal before a live audience.

Grant funding will help cover the direct costs of participating in these San Marcos events, including registration fees, student and equipment transportation, truck rentals and fuel, percussion equipment, guard performance materials, costumes, show design, choreography, coaching and instructional support, and food and water for students and volunteers. Large instruments, percussion equipment, props, and guard performance floors require specialized transportation. These events also help build and strengthen collaboration among neighboring communities, schools, music educators, and band and guard programs while creating shared performing-arts experiences for San Marcos residents. Students spend long days traveling, preparing, rehearsing, performing, and interacting with San Marcos community members, so meals, snacks, and water are an important part of supporting their participation.

Our long-term goal is to maintain an inclusive music education program where students can begin with little or no prior experience, develop their abilities, take on leadership responsibilities, and share their work with the community. We have seen how music gives students a place to belong, a reason to keep working, and the confidence that comes from accomplishing something difficult together.

Support from the San Marcos Community Foundation would help students continue performing in San Marcos while giving residents opportunities to

	experience and support youth performing arts. It would invest in both the students who perform and the San Marcos community members who come together to watch them.

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

IMG_2042.MOV

IMG_2044.jpeg

IMG_2057.jpeg

IMG_2064.jpeg

IMG_2065.jpeg

IMG_2071.jpeg

IMG_2076.jpeg

IMG_2082.jpeg

IMG_2088.jpeg

IMG_2095.jpeg

Please upload the annual operating budget for your organization.

FY27_Band_Budget_-_FY_2027.pdf

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

SMCF-audit_letter.pdf

Please attach the first two pages of your Federal 990.

990_pgs_1-2_La_Costa_Canyon_High_School_Foundation_Inc_-_Full_Filing_-_Nonprofit_Explorer_-_ProPublica.pdf

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

SMCF-Support_letter-application.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	19785
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Grant funds will support equipment, fees, transportation, coaching, instruction, and student meals. If partially funded, booster funds and fundraising will help us complete the project.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Showcase registration or participation fees	$	300.00	Marching band
Buses or other student transportation and gas	$	100.00	Shared
Truck rentals, fuel, and equipment transportation	$	300.00	Shared
Instruments, percussion equipment, props, and performance materials	$	6,800.00	New Marimba/Percussion Equipment
Marching band coaches, show design, choreography, music, and instructional support	$	1,300.00	Full staff
Food, snacks, and water for 95 students and volunteers	$	175.00	Marching band and guard
Costumes, uniforms and accessories	$	3,000.00	Shared
Performance floor, rentals, painting, repairs, and transportation	$	2,050.00	Guard teams
Parent-provided transportation and gas	$	100.00	Guard teams
Guard registration fees	$	200.00	Guard
Guard show design, choreography, music and instructional support	$	550.00	Guard
Donated volunteer event support: 30 volunteers × 4 hours × $41.75 — $5,010	$	5,010.00	
Total budget for this PROJECT:	$	19,785.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Marcos Community Foundation	$ 10,000.00	P
Additional Funding Source 2	LCC Music Boosters	$ 4,775.00	CD
Additional Funding Source 3	Donated Volunteer Event Support Hours	$ 5,010.00	C
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

La Costa Canyon High School Foundation, Inc.
Proposed FY27 Band Budget
July 2026 - June 2027

	FY2025	FY2026		Prposed FY2027	Notes
	Actual	Actual	Budget	Budget	
Revenue					
1000 Camps & Clinics Revenues.		2,388.13		2,500.00	Percussion Clinics
1160 Grants Received - External	10,559.20	11,250.00	7,000.00	6,514.00	Encinitas ($3514) and Carlsbad ($3000)
Contributions -Restricted					
1235 Parent / Designated Donations	30,620.87	34,326.14	35,000.00	36,000.00	Includes company matches
Total Contributions -Restricted	**$ 30,620.87**	**$ 34,326.14**	**$ 35,000.00**	**$ 35,000.00**	
Fund Raising/Other Income					
1310 Sponsorships		2,265.80		2,000.00	
1330 Banquet Donations	1,800.34	1,751.60	2,000.00	1,800.00	
1390 Concessions		86.63			
1550 Misc Fundraising Income	27,854.93	38,488.79	30,000.00	38,000.00	
1690 Spirit Wear	1,952.62	2,296.79	2,000.00	2,300.00	
1850 Travel Donations	8,710.82	68,544.62	10,000.00	10,000.00	
Total Fund Raising/Other Income	**$ 40,318.71**	**$ 113,434.23**	**$ 44,000.00**	**$ 54,100.00**	
Total Revenue	**$ 81,498.78**	**$ 161,398.50**	**$ 86,000.00**	**$ 99,114.00**	
Gross Profit	**$ 81,498.78**	**$ 161,398.50**	**$ 86,000.00**	**$ 99,114.00**	
Expenditures					
9600 Grant Expense-External	3,593.34	5,688.28	3,500.00	6,000.00	
Administrative Expense					
3110 Software Subscriptions	120.00	265.00	120.00	250.00	
3450 Overhead Allocation	3,546.97	6,892.03	3,950.00	9,260.00	Increases to 10% from 5%
Total Administrative Expense	**$ 3,666.97**	**$ 7,157.03**	**$ 4,070.00**	**$ 9,510.00**	
Fund Raising Expenses					
2550 Misc Fund Raising Expense	5,061.32	6,494.45	5,000.00	6,500.00	
2640 Signs & Banners Expense		546.28		500.00	
2690 Spirit Wear Merch to Sell	2,121.50	3,405.78	2,200.00	3,000.00	
Total Fund Raising Expenses	**$ 7,182.82**	**$ 10,446.51**	**$ 7,200.00**	**$ 10,000.00**	
Program Expense					
2330 Banquet Expense	3,686.03	3,487.29	3,750.00	3,500.00	
3245 Printing	100.57		120.00		
6030 Appreciation/Recognition	2,104.27	2,347.94	3,000.00	3,000.00	
6035 Senior Recognition		288.73	200.00	200.00	
6120 Equipment & Maintenance					
6121 Sheet Music	6,069.26	5,146.12	5,000.00	5,000.00	
6122 Instrument Repair	200.00		1,500.00	1,500.00	
Total 6120 Equipment & Maintenance	**$ 6,269.26**	**$ 5,146.12**	**$ 6,500.00**	**$ 13,200.00**	
6123 Supplies and Props	9,571.71	11,230.06	11,000.00	11,000.00	
6205 Miscellaneous Program Expense	235.93		500.00		
6390 Team Tournaments	12,117.00	6,254.74	15,000.00	15,000.00	Includes LA Trip for 2027
6420 Travel	3,059.03	68,934.18	3,000.00	3,750.00	Extra MB show (truck, etc)
6460 Uniforms	2,513.29	1,269.33	4,000.00	10,000.00	
9200 Reimbursed to District (Assistant Coaches, etc)	23,495.44	20,497.54	24,000.00	30,000.00	
Total Program Expense	**$ 63,152.53**	**$ 119,455.93**	**$ 71,070.00**	**$ 82,950.00**	
Total Expenditures	**$ 77,595.66**	**$ 142,747.75**	**$ 85,840.00**	**$ 102,460.00**	
Net Operating Revenue	**$ 3,903.12**	**$ 18,650.75**	**$ 160.00**	**-$ 3,346.00**	
Other Revenue					
4100 Beginning Balance Carryover	13,951.98	17,855.10		36,505.85	
Total Other Revenue	**$ 13,951.98**	**$ 17,855.10**			
Net Revenue	**$ 17,855.10**	**$ 36,505.85**	**$ 160.00**	**$ 33,159.85**	

Saturday, June 06, 2026 05:07:43 PM GMT-7 - Accrual Basis

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07-01-2024 , and ending 06-30-2025

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

C Name of organization
LA COSTA CANYON HIGH SCHOOL FOUNDATION INC

Doing business as

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

City or town, state or province, country, and ZIP or foreign postal code
CARLSBAD, CA 92009

D Employer identification number
33-0708190

E Telephone number
(760) 214-7688

G Gross receipts $ 1,565,967

F Name and address of principal officer:
1 MAVERICK WAY
CARLSBAD, CA 92009

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

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

H(c) Group exemption number

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

J Website: www.lcchsfoundation.org

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

L Year of formation: 1996

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
Support & expand academic, athletic, and art opportunities for all students at LCC through active partnerships with students, teachers, parents, alumni, and the community. Our goal is to promote a shared vision of excellence by having an impact on the life of every student.

2 Check this box ☐

3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		1,058,750
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		416,149
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,474,899

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		110,336
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		1,168,254
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		1,278,590
19	Revenue less expenses. Subtract line 18 from line 12		196,309

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	908,735	1,105,044
21	Total liabilities (Part X, line 26)		0
22	Net assets or fund balances. Subtract line 21 from line 20	908,735	1,105,044

22	Net assets or fund balances. Subtract line 21 from line 20	908,735	1,105,044

Part II Signature Block

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

Sign Here	Signature of officer BETH CROWDER Executive Dir. Type or print name and title	2025-10-30 Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN P00159631
Firm's name Summit Financial Group Inc			Firm's EIN 30-0886440	
Firm's address 9340 Fuerte Dr Suite 207 La Mesa, CA 91941			Phone no. (619) 698-9760	

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2024)

Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To provide support for La Costa Canyon High School's educational @ extracirricular activities.

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 $ 91,068 including grants of $) (Revenue $ 507,217)

Raising funds through contributions, donations, and special events to provide for athletic, artistic, and educational programs not otherwise provided for by the school district, which provides opportunities for student growth & development.

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

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

La Costa Canyon High School
Foundation

September 28, 2026

San Marcos Community Foundation
c/o Jewish Community Foundation of San Diego
Re: Explanation Regarding Audited Financial Statements

Dear Grant Review Committee:

The La Costa Canyon High School Foundation, Inc. does not currently have independently audited financial statements available for its most recently completed fiscal year.

In place of audited financial statements, we are providing the current operating budget for the Maverick Brigade music program and the first two pages of the La Costa Canyon High School Foundation's most recent Form 990, as requested in the application.

Please contact me if any additional financial information or documentation would be helpful during your review.

Sincerely,

Allison Banks

Allison Banks, Executive Director
La Costa Canyon High School Foundation, Inc.
director@lcchsfoundation.org

Kiwanis

Lake San Marcos Kiwanis Club Foundation

Board of Directors

John Gibbs, President
Arthur Brown, Past President
Toni Johnson, President-Elect
Carrie Clevers, Treasurer
Michelle Farkas, Director
Jim Alden, Director
John Lee, Director
Judy Moen, Director
Pat Haugen, Secretary

September 30, 2026

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

To Whom It May Concern:

The Lake San Marcos Kiwanis Club Foundation wishes to submit a grant application to support our "Captain Book" Literacy Project. This Kiwanis project gives books to children at different times and locations: 1) 2000 children attending the Annual San Marcos Holiday Parade. 2) 1200 books in elementary schools in the San Marcos area where Lake San Marcos Kiwanis has placed treasure chests. Teachers are encouraged to give the books to the children to take home. 3) 300 books at various community events such as the Sheriff's National Night Out, Special Olympics fundraiser, One Safe Place children's waiting room

Our Members and Board of Directors would be so grateful if you could help us with the costs of purchasing books.

Public acknowledgement of your support will be posted on our website and Facebook pages:
http://www.facebook.com/
http://www.lsmkiwanis.org/LSM_Kiwanis/Donors_Link.html

Thank you so much for your support.

Pat Haugen

Pat Haugen, Secretary and
Chief Operating Officer
Cell 925-348-3834

for John Gibbs, President

LAKE SAN MARCOS KIWANIS CLUB FOUNDATION
1030 LA BONITA DRIVE, Suite 342, SAN MARCOS, CA 92078
(925) 348-3834, www.LSMKiwanis.org
An IRC 501(c)(3) charity, Tax ID #33-0345204

Title

LSM KIWANIS CLUB FOUNDATION, Literacy Project: providing books for youth

09/30/2026

id. 55345621

by **PAT HAUGEN** in **San Marcos Community Foundation**
on behalf of **Lake San Marcos Kiwanis Club Foundation Inc**

pat.haugen@yahoo.com

Original Submission

09/30/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	LSM KIWANIS CLUB FOUNDATION, Literacy Project: providing books for youth
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Captain Book Literacy Project
Project Start Date	10/15/2026
Project End Date	4/30/2027
Date by Which Funds Will Be Expended:	12/31/2026
Total Number of People Served by this Project	600
Total Number of People Served by this Project in San Marcos Only	600

Grant Amount Requested	1500
	Organization Details
Organization Name	Lake San Marcos Kiwanis Club Foundation
Organization Street Address	1030 LA BONITA DR, SUITE 342
Organization City	SAN MARCOS
Organization State	CA
Organization Zip Code	92078
Organization Website	LSM.Kiwanis.org
Organization's EIN	33-0345204 200 Lake San Marcos Kiwanis Club Foundation Inc 57152462-625c-420b-80df-da682d2ec672 1030 La Bonita Dr Ste 342 San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-09-10T00:00:00 2026-09-28T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-09-08T00:00:00 1993 12
	Contact Information
Contact First Name	Pat
Contact Last Name	Haugen
Contact Title	Secretary, Chief Operating Officer
Contact Phone	+19253483834

Contact Email	pat.haugen@yahoo.com
	Project Details
Briefly describe your request for funds.	Request to purchase books for the Captain Book Literacy Program. This Kiwanis project gives books to children at different times and locations: 1) children attending the annual San Marcos Holiday Parade, 2) San Marcos elementary schools, 3) various community events such as the Sheriff's National Night Out, Special Olympics fundraiser, One Safe Place Children's waiting room, annual Kiwanis Pancake Day.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Age-appropriate books would be given to children in the San Marcos community. We need to obtain an additional 3000 books to be able to fulfill our literacy project goals for this year. Each books costs between $2 and $3 for new Scholastics chapter books or gently used popular children's books. Therefore, a mini grant of $1500 could purchase 500-750 books. Captain Book and his Kiwanis volunteers see first hand the smiles of the children receiving a book; it's a moment of pride in owning something so precious.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Scholastic Literacy Partnership to buy quality chapter books at discount prices. Amazon wishlist campaign. San Diego County "Education Begins in the Home" foundation can provide some free books.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	October 2024 Holiday Parade Traffic & Safety Costs. $1500. Parade was held Dec 8, 2024, and had over 1000 participants.

Please upload the annual operating budget for your organization.

Fdn_Budget_2026-2027_9_29_26.pdf

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

Signed_cover_letter_SMCF_applic_9_30_2026.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	3000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	If we don't receive the full grant request, we will have to cut back on the number of books purchased or locate more free books.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
600 Books @ $2.50/book	$ 1,500.00	
Total budget for this PROJECT:	$ 1,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Cal-Nev-Ha Kiwanis Fdn	$ 1,500.00	Pending
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Lake San Marcos Kiwanis Club Foundation, Inc
Budget
October 1, 2026 - September 30, 2027

Income	Amount
Contributions, Community	500
Contributions, Members	3,000
Interest: CNH Investors and Edward Jones CD	2,000
See's Candy, net sales estimate, Fundraiser	250
Cal-Nev-Ha Kiwanis Children's Fund- Grant- Safety lights	600
County NRP grant: meals for Sheriff's Youth Academies	10,000
July 4th Community event	25
Literacy Program Income grant applications to be submitted	3,000
One Safe Place Holiday Party	25
Pancake Breakfast Income	11,000
Ralphs Rewards	25
Recycle CRV	500
Scholarship Restricted Contribution	100
Scholarship donations carryforward from Balance Sheet	19,715
Total Income	50,740
Expense	
Youth Support	
Boys & Girls Club, San Marcos	500
Cub Scouts, Pack 662, charter fee	100
Cub Scouts, Pack 795, facility rental if needed	450
Future Farmers of America, SMHS Ag Boosters	1,000
Key Club: Key Leader Camp, Fall Rally, Convention	4,000
Robotics - HTHNC & MHHS, $250 each	500
Scholarships Awards - 2027	20,000
Scholarships - Brunch for Awardees & Parents, certificates	600
Charities	
The Arc of San Diego	250
CNH Children's Fund - Yes Initiative	100
KI Children's Fund	100
Meals on Wheels	500
MMQ, Rady Children's Foundation	500
San Marcos Educational Foundation	500
Charity TBN	300
Service Awards - Cal-Nev-Ha Kiwanis Foundation	400
Service Projects	
Flag Retirement Ceremony	150
Literacy Program - books for schools and parade	3,000
National Night Out	100
One Safe Place/PalomarHealth Fdn/OliveCrest	300
Sheriff's Youth Academies: Rise Above $6400; RESPECT $4500	10,900
Educational Conference - DCON/ICON	50
Fundraising	
Pancake Breakfast Expense & Sales Tax	2,600
Administrative Costs	
Bank Services Charges	2
Insurance, Member Liability, D&O, Risk Management	638
Legal Compliance	50
Supplies, photocopying, postage	50
Storage Rental	3,600
Total Expenses	50,740
Net	-

October 2, 2026

San Marcos Community Foundation
Grant Review Committee

Dear Grant Review Committee:

On behalf of Left Coast Music, I am pleased to provide my full support and authorization for the submission of our grant application to the San Marcos Community Foundation.

Left Coast Music is requesting a $1,500 Mini Grant to support the presentation of a free community concert in San Marcos featuring the Left Coast Quintet. This project directly supports our nonprofit mission of expanding access to high-quality live music and creating engaging, welcoming musical experiences for communities throughout San Diego County.

Funding from the San Marcos Community Foundation will allow us to provide this performance at no cost to the public, with an anticipated audience of approximately 250 community members. We look forward to the opportunity to bring our musicians and programming to San Marcos and to build relationships within the community that can support future arts programming.

As Executive and Artistic Director of Left Coast Music and an authorized officer of the organization, I fully support and authorize the submission of this application.

Thank you for your consideration and for your investment in programs that benefit the San Marcos community.

Sincerely,

Dan Weiss
Executive and Artistic Director
Left Coast Music
info@leftcoastmusic.org

Title

Left Coast Music - San Marcos Community Concert

10/02/2026

id. 55384334

by **Dan Weiss** in **San Marcos Community Foundation**
on behalf of **Left Coast Music**

info@leftcoastmusic.org

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Left Coast Music - San Marcos Community Concert
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	San Marcos Community Concert
Project Start Date	1/1/2027
Project End Date	8/31/2027
Date by Which Funds Will Be Expended:	8/31/2027
Total Number of People Served by this Project	250
Total Number of People Served by this Project in San Marcos Only	250
Grant Amount Requested	1500

	Organization Details
Organization Name	Left Coast Music
Organization Street Address	1927 Monroe Ave
Organization City	San Diego
Organization State	CA
Organization Zip Code	92116
Organization Website	www.leftcoastmusic.org
Organization's EIN	39-4081756 200 Left Coast Music da063c7a-ff53-42b5-8367-964d6d3cf2ee 1927 Monroe Ave San Diego CA 92116 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-09-10T00:00:00 2026-09-28T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-09-08T00:00:00 2026 01
	Contact Information
Contact First Name	Dan
Contact Last Name	Weiss
Contact Title	Executive Director
Contact Phone	+16193655844
Contact Email	info@leftcoastmusic.org

	Project Details
Briefly describe your request for funds.	Left Coast Music is requesting $1,500 to present a free community concert in San Marcos featuring the Left Coast Quintet, our professional wind ensemble. Grant funds will support musician compensation and the direct costs of presenting the performance, allowing us to offer the concert at no cost to attendees. The program will feature an engaging and accessible mix of classical music, film and popular favorites, and music from a variety of cultures and traditions. Through live performance, audience interaction, and introductions to the music and instruments, the concert will provide an enjoyable arts experience for San Marcos residents of all ages and backgrounds.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This project will provide approximately 250 San Marcos residents with free access to a professional live music experience in their own community. By eliminating admission costs, the concert will be accessible to families, older adults, students, and community members who may not regularly have opportunities to attend professional arts performances. The program is designed to be welcoming and engaging for audiences of all ages and musical backgrounds, combining familiar music with opportunities to learn about the instruments, composers, and stories behind the selections. Funding from the San Marcos Community Foundation will directly support bringing professional musicians into the community while creating a shared cultural experience that encourages connection, curiosity, and enjoyment of the arts.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We partner with libraries, schools, senior communities, & nonprofits across San Diego County. We do not yet have a formal San Marcos partner but hope to build local partnerships through this project.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	No

Please upload the annual operating budget for your organization.

Left_Coast_Music_Operating_Budget_as_of_Sept_2026.pdf

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

San_Marcos_Grant_Letter_of_Support.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	1500
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The $1,500 grant will fund musician fees and direct concert expenses. If partially funded, we could seek donations or other support to cover the gap and attempt to preserve the free concert.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Professional Musician Fees	$	1,000.00	(5 musicians, $200 each)
Artistic & Program Administration	$	250.00	scheduling, and coordination
Marketing & Community Outreach	$	150.00	Promotion and outreach to San Marcos residents
Music Supplies and Performance Expenses	$	100.00	A/V, printing, travel, and other direct concert expenses
Total budget for this PROJECT:	$	1,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Musicians Performance Trust Fund	$ 450.00	Pending (Unknown)
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			



Left Coast Music: 2026 Annual Operating Budget	**Amount**
REVENUE	
Program Service Revenue: Senior Community Concerts	$5,250
Program Service Revenue: Community Concerts	$13,450
Total Revenue	**$18,700**
EXPENSES	
Professional Musician Compensation	$18,000
Administrative & Operating Expenses	$700
Total Expenses	**$18,700**
Net	**$0**

www.teammamabears.org

To the San Marcos Community Foundation.

I am pleased to support Mama Bear Greens' application for the San Marcos Family Nutrition Pilot.

I started Mama Bear Greens because I believe we can use what we have built to help families get access to fresh, nutritious food. We have spent the past year testing and improving our growing system so that we can consistently produce high-quality microgreens efficiently and affordably.

Microgreens are small, but they are nutrient-dense, easy to add to everyday meals, and can be grown locally year-round. This grant will allow us to put what we have learned into practice by providing fresh microgreens directly to San Marcos families while learning how we can make the program better and serve more people in the future.

I fully support this application and look forward to putting this project to work in the community.

Sincerely,

Jeff Miller
Founder and Chairman.

Title

Mama Bear Greens: San Marcos Family Nutrition Pilot

10/02/2026

id. 55383153

by **Jeff Miller** in **San Marcos Community Foundation**
on behalf of **Mama Bears**

teammamabears@gmail.com

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mama Bear Greens: San Marcos Family Nutrition Pilot
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	San Marcos Family Nutrition Pilot
Project Start Date	2/1/2027
Project End Date	5/31/2027
Date by Which Funds Will Be Expended:	12/14/2026
Total Number of People Served by this Project	60
Total Number of People Served by this Project in San Marcos Only	60
Grant Amount Requested	1500

	Organization Details
Organization Name	Mama Bear
Organization Street Address	42500 Shaw Lane
Organization City	Murrieta
Organization State	CA
Organization Zip Code	92562
Organization Website	www.teammamabears.org
Organization's EIN	88-3362161 200 Mama Bears 485d8e84-7e86-437b-8f70-0e0e70a5edc9 2108 N St Ste N Sacramento CA 95816 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-08-11T00:00:00 2026-09-08T00:00:00 501(c)(3) Private Nonoperating Foundation A private foundation (30% deductibility limitation, generally). Only applies to 501(c)(3) public charities 2026-08-10T00:00:00 2022 08
	Contact Information
Contact First Name	Jeff
Contact Last Name	Miller
Contact Title	Founder
Contact Phone	+17608778739
Contact Email	jeff@teammamabears.org

	Project Details
Briefly describe your request for funds.	Mama Bear Greens requests $1,000 to launch the San Marcos Family Nutrition Pilot, a small-scale demonstration providing locally grown, nutrient-dense microgreens to approximately 15 San Marcos households representing an estimated 50–70 residents. Mama Bear already possesses the core indoor growing equipment required for production, allowing grant funds to be concentrated on seeds, growing materials, utilities, food-safe packaging, transportation, participant coordination, nutrition education, and program evaluation. Participants will receive recurring distributions of freshly harvested microgreens along with practical information about incorporating them into everyday meals. Mama Bear will administer the project directly, document production and distribution, gather participant feedback, and measure program costs and outcomes. This pilot is designed both to provide an immediate nutritional benefit to participating San Marcos residents and to establish a documented, replicable model. Results will help Mama Bear evaluate effectiveness, refine delivery methods, and pursue larger outside philanthropic funding to expand future community nutrition programs.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The San Marcos Family Nutrition Pilot will provide approximately 15 local households, representing an estimated 50–70 residents, with recurring access to freshly harvested microgreens and practical nutrition education. Rather than providing a single food distribution, Mama Bear will work with the same participating families over the project period. This allows us to learn whether consistent access to fresh microgreens, combined with simple education about their use, can help families incorporate more fresh, nutrient-dense foods into everyday meals. The pilot will track quantities grown and distributed, participation, cost per household, participant experience, and practical lessons about production and delivery. This creates value beyond the initial participants: Mama Bear will use the results to improve the program and demonstrate its potential to outside foundations and donors that could finance future expansion. A relatively small investment from the San Marcos Community Foundation can therefore provide an immediate benefit to local families while helping establish and evaluate a community nutrition model capable of serving substantially more residents in the future.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	No
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	No

Please upload the annual operating budget for your organization.

Annual_Operating_Budget_Statement.pdf

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

Founder_Letter.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	1000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Founder-funded equipment and infrastructure keep costs low. The $1,000 supports production and distribution of hundreds of pounds of microgreens. If partially funded, we will reduce the pilot's scale.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Broccoli, Radish, Pea & Sunflower Microgreen SEEDS	$	125.00	Seeds for pilot production.
Soil & Nutrients	$	100.00	inputs.
Water & Electricity	$	75.00	Incremental utilities for production.
Food safe packaging and labels	$	100.00	Packaging for participant distributions.
Transportation and distribution	$	150.00	Delivery of fresh microgreens to San Marcos participants.
Nutrition and educational materials	$	75.00	Participant nutrition and microgreens-use materials.
Participant recruitment and coordination	$	100.00	Enrollment, scheduling and communications.
Program administration	$	175.00	Program management, recordkeeping and distribution coordination.
Evaluation and reporting	$	100.00	Participant feedback, outcome tracking and final reporting.
Total budget for this PROJECT:	$	1,000.00	

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

Annual Operating Budget Statement

Mama Bear Greens is a newly established 501(c)(3) nonprofit organization currently transitioning from its initial development and testing phase into community programming.

To date, the organization has been entirely self-funded by its founder. The founder has personally funded the infrastructure, equipment, growing systems, supplies, utilities, and other costs necessary to establish the organization's microgreens production capability. Mama Bear Greens has not yet received grant funding or other institutional financial support and, therefore, does not yet have a traditional annual operating budget based upon recurring grant, donor, or program revenue.

During its development phase, Mama Bear Greens has conducted a series of test grows to refine growing methods, ensure consistent product quality, measure production costs and yields, and determine the organization's sustainable capacity to produce fresh microgreens for distribution to communities at no cost.

The organization is now prepared to transition from testing into its first structured community-serving pilot programs. The San Marcos Family Nutrition Pilot represents an important step in that transition and will allow Mama Bear Greens to begin serving residents while documenting program costs, production capacity, distribution effectiveness, and participant outcomes.

As Mama Bear Greens begins receiving charitable and grant support, these initial programs will provide the operational data necessary to establish future annual budgets and responsibly scale the organization's community nutrition work.

September 29, 2026

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

Re: Support for Grant Application – *Equipping the Next Generation: Investing in San Marcos Student Musicians*

Dear San Marcos Community Foundation Grant Committee,

On behalf of the Mission Hills Cardinal Alliance Parent Organization (CAPO), I am pleased to provide our full support for our grant application, **"Equipping the Next Generation: Investing in San Marcos Student Musicians."** CAPO is requesting $10,000 to support the purchase and replacement of essential musical instruments and equipment used by students in the Cardinal Alliance music program.

Cardinal Alliance serves more than 200 student musicians each year through marching band, concert band, jazz band, choir, rock band, digital music, and inclusive ensembles such as United Sound. These programs provide San Marcos students with opportunities to develop musical skills while building teamwork, leadership, discipline, confidence, and community.

Many of the instruments and equipment used by our students are aging and heavily utilized. Current needs include percussion equipment, clarinets and a contrabass clarinet, bass and guitar amplifiers, microphone stands, cables, strings, mallets, and other essential accessories. Reliable equipment is critical to ensuring students can fully participate in rehearsals, performances, competitions, and community events.

This request builds upon CAPO's **"Instruments for Impact – Building the Future of Music"** initiative, which received $1,500 from the San Marcos Community Foundation in June 2026. We are grateful for that support and are continuing our efforts to renew and strengthen the resources available to our students.

The requested funding will provide a direct and lasting benefit to San Marcos youth. Equipment purchased through this project will serve current students and future generations of Cardinal Alliance musicians.

Thank you for considering our request and for your continued investment in the students of San Marcos and in local music education.

Sincerely,

Sandra M Losito

Sandra Losito
Vice President of Fundraising
Mission Hills Cardinal Alliance Parent Organization

Title

Mission Hills Cardinal Alliance Parent Organization (CAPO). Equipping the Next Generation: Investing in San Marcos Student Musicians

09/30/2026

id. 55331112

by **Sandra Losito** in **San Marcos Community Foundation**
on behalf of **Cardinal Alliance Parent Organization**
fundraising@mhhsband.org

Original Submission

09/30/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mission Hills Cardinal Alliance Parent Organization (CAPO). Equipping the Next Generation: Investing in San Marcos Student Musicians
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Equipping the Next Generation: Investing in San Marcos Student Musicians
Project Start Date	11/5/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	203
Total Number of People Served by this Project in San Marcos Only	203

Grant Amount Requested	10000
	Organization Details
Organization Name	Mission Hills Cardinal Alliance Parent Organization (CAPO)
Organization Street Address	1 Mission Hills Court
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	https://www.mhhsband.org
Organization's EIN	81-5159740 200 Cardinal Alliance Parent Organization ccf13436-ea61-45f9-8d46-f2a55c3ebae6 1 E Mission Hills Ct San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-09-09T00:00:00 2025-10-20T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-09-09T00:00:00 2020 02
	Contact Information
Contact First Name	Sandra
Contact Last Name	Losito
Contact Title	Vice President of Fundraising
Contact Phone	+19495729797

Contact Email	fundraising@mhhsband.org
	Project Details
Briefly describe your request for funds.	Cardinal Alliance Marching Band seeks $10,000 to help renew essential musical instruments and equipment used by San Marcos student musicians. Our program serves more than 200 students, many of whom rely on school-owned instruments and equipment that are aging, heavily used, or in need of replacement. Grant funds will be directed toward priority equipment needs, including percussion equipment such as timpani heads, cymbals, mallets, field and bass drums, marimba and chimes, as well as additional instruments and accessories including clarinets, a contrabass clarinet, bass and guitar amplifiers, microphone stands, cables, strings, and other necessary equipment. These purchases will provide students with reliable, functional equipment for rehearsals, performances, competitions, and music education throughout the school year. Quality equipment is an important part of creating a meaningful music education experience and allows students to participate fully without being limited by worn or inadequate equipment. This request is part of a larger effort to update the equipment and performance resources available to San Marcos students. SMCF support would provide an immediate and tangible investment in local youth while helping sustain these resources for future generations of student musicians.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Cardinal Alliance Marching Band provides more than 200 San Marcos students with opportunities to learn, perform, collaborate, and represent their community through music. Maintaining safe, functional, and reliable instruments and equipment is essential to ensuring that every student can fully participate in these experiences. The requested funding will directly benefit more than 200 student musicians each year by helping replace aging and heavily used instruments and equipment. These resources will be used throughout the school year for rehearsals, performances, competitions, and other community events. Because many of these instruments and equipment items will remain in the program for years, the impact of this investment will extend to future classes of San Marcos students as well. The program also brings families and community members together through performances and events throughout the year, allowing the broader San Marcos community to experience and support student musicians. Investing in these students strengthens access to music education, encourages teamwork and responsibility, and helps students develop skills that extend beyond the rehearsal room. SMCF funding would provide a tangible investment in San Marcos youth while helping ensure that students have the tools they need to learn, perform, and proudly represent their community.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes. We partner with Mission Hills High School, San Marcos Unified School District, local businesses, and community organizations to support music education for San Marcos students.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes. On 6/1/26, SMCF awarded $1,500 to our “Instruments for Impact – Building the Future of Music” initiative, supporting essential equipment for 200+ student musicians.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The Cardinal Alliance Parent Organization (CAPO) supports the students, staff, and programs of the Cardinal Alliance Marching Band at Mission Hills High School in San Marcos. Our mission is to strengthen music education by providing resources, opportunities, and support that allow students to learn, perform, grow, and fully participate in a high-quality music program. Cardinal Alliance serves more than 200 student musicians each year and provides students with opportunities to develop musical skills, discipline, teamwork, leadership, responsibility, and confidence. Through marching band, concert performances, competitions, rehearsals, and community events, students learn to work toward a common goal while representing their school and the San Marcos community. CAPO's role is to help bridge the gap between what is provided through the school and district and the resources necessary to operate a large, competitive music program. This includes supporting equipment and instrument needs, student experiences, uniforms, program activities, and other resources that directly enhance music education. Our goal is not simply to maintain the program as it exists today, but to help build a sustainable foundation for future generations of San Marcos students. One of our primary strategic objectives is to ensure students have access to safe, functional, and appropriate musical equipment. Many instruments and pieces of equipment are used year after year by hundreds of students

and experience significant wear. Replacing aging equipment is a substantial financial commitment, but reliable instruments are essential to instruction, rehearsal, and performance. Our current initiative, “Equipping the Next Generation: Investing in San Marcos Student Musicians,” builds upon our previous “Instruments for Impact – Building the Future of Music” initiative and focuses on continuing to renew these essential resources.

A second strategic objective is to ensure that students can participate fully in the program without equipment limitations becoming a barrier. Cardinal Alliance is working toward long-term replacement and renewal of both instruments and performance equipment. Our current needs include percussion equipment, clarinets and contrabass clarinet, bass and guitar amplification, microphone stands, cables, strings, effects equipment, mallets, and other frequently used accessories. We are also working toward the significant long-term investment required to replace aging performance uniforms, which currently represent more than $150,000 in replacement needs.

A third objective is sustainability. Equipment purchased today can serve multiple classes of students for years to come. By investing strategically in high-use instruments and equipment rather than waiting until items become unusable, we can help protect the program's resources and create a stronger foundation for future students. This approach allows community support to have an impact beyond a single season.

CAPO has already demonstrated meaningful progress toward these goals. In June 2026, the San Marcos Community Foundation awarded CAPO $1,500 through our “Instruments for Impact – Building the Future of Music” initiative. That support helped us continue addressing essential equipment needs for our student musicians. We are grateful for that investment and are building upon it as we pursue the next phase of equipment renewal.

Our fundraising efforts have also expanded the resources available to students and helped create a broader network of community support. CAPO works with families, local businesses, community organizations, and supporters to provide resources for the program. These partnerships allow community members to invest directly in San Marcos students and help ensure that the opportunities provided by Cardinal Alliance remain accessible and sustainable.

The impact of Cardinal Alliance extends beyond the more than 200 students who participate directly. Performances and events bring together students, parents, families, alumni, and community members throughout the year. Students represent Mission Hills High School and San Marcos at performances and competitions, giving them opportunities to develop as musicians while building a sense of connection and pride within the community.

The program's greatest measure of impact is the opportunity it provides students to belong to something larger than themselves. Music ensembles require students to listen to one another, practice consistently, accept responsibility, respond to challenges, and contribute to a collective result. These experiences help students develop skills that are valuable both inside and outside of music.

Looking ahead, CAPO's strategic priorities are to continue renewing aging instruments and equipment, work toward replacement of the program's aging uniforms, strengthen community and business partnerships, and build sustainable fundraising resources for future students. We want today's students to have the equipment they need while ensuring that tomorrow's students inherit a program that is well equipped and positioned to continue growing.

Support from the San Marcos Community Foundation is especially meaningful because it represents an investment in local students and in a program that directly serves San Marcos families. A grant toward essential equipment provides an immediate benefit to more than 200 students while also contributing to resources that can serve many future classes of student musicians.

CAPO believes that every student deserves the opportunity to learn, participate, perform, and experience the benefits of music education with the tools necessary to succeed. By investing in Cardinal Alliance, our community is investing not only in instruments and equipment, but in the students who use them—and in the future of music education in San Marcos.

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

Please upload the annual operating budget for your organization.

MHHS_Band_Operating_Budget.JPEG

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

CAPO_2023_7.1.23-6.30.24_tax_returns_final.pdf

Please attach the first two pages of your Federal 990.

2023_CAPO_990.pdf

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

2026_09_29_CAPO_SMCF_Grant_Application_Letter.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	73479.15

Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	CAPO will supplement SMCF funding through fundraising, donations, and sponsorships. Yes, the project can proceed with a partial award, with purchases prioritized based on available funds.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Drum Set	$	703.40	
Yamaha Clarinet	$	1,198.00	
Selmer Clarinet	$	1,539.00	
Contrabass Clarinet	$	8,000.00	
Timpani Head	$	159.95	
Zildjan Cymbals	$	639.95	
Yamaha 5.0 Octave Marimba	$	15,249.95	
Yamaha Bass Drum	$	3,219.95	
Black Swamp Field Drum	$	1,199.00	
Yamaha Chimes	$	5,569.95	
Uniform Bib Pants	$	23,000.00	
Uniform Shirts	$	13,000.00	
Total budget for this PROJECT:	$	73,479.15	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Parent Fundraising		
Additional Funding Source 2	Spiritwear and Merchandise Sales/Fundraising		
Additional Funding Source 3	Community and Business Sponsorships		
Additional Funding Source 4	Donations		
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

7:01 5G 49
ocs.google.com 12

2026-27 MHHS Band Budget (Coughlin)

Expenses by Ensemble:		Enrc
1000. PROGRAM/CAPO	$37,875.00	
2000. MARCHING BAND	$74,488.18	
3000. JAZZ BAND	$2,000.00	
4000. INDOOR PERCUSSION	$22,767.40	
5000. COLOR GUARD	$24,523.00	
6000. ITEMIZED COSTS	$154,025.00	
	$315,678.58	
	avg. cost minus item	
Expenses by Category		
X100: INSTRUCTION	$56,228.58	
X200: SERVICES	$37,500.00	
X300: REGISTRATION/MEMBERSHIPS	$27,275.00	
X400: MATERIALS/EQUIPMENT	$64,675.00	
X500: TRAVEL/EVENTS	$130,000.00	
	$315,678.58	
	$0.00	
Expenses by Month		
July	$90,200.00	
August	$29,553.56	
September	$28,303.56	
October	$88,353.56	
November	$29,078.56	
December	$8,398.94	
January	$10,945.40	
February	$9,695.40	
March	$7,945.40	
April	$6,889.60	
May	$5,889.60	
June	$425.00	
	$315,678.58	

TOTALS 1000. Prog. 2000. MB 3000. JB 4000. PERC. 393 50

CARDINAL ALLIANCE PARENT ORGANIZATION
1 E MISSION HILLS CT.; ATTN: MUSIC DEPT.
SAN MARCOS, CA 92069
760-290-2700

June 5, 2025

Cardinal Alliance Parent Organization
CAPO
1 Mission Hills Court
San Marcos, CA 92069

Dear Client:

Enclosed is your 2023 Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page one. No tax is payable with the filing of this return. Mail your Federal return on or before May 15, 2025 to:

DEPARTMENT OF TREASURY
INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Enclosed is your 2023 California Exempt Organization Annual Information Return. The original should be signed at the bottom of page one. No tax is payable with the filing of this return. Mail the California return on or before May 15, 2025 to:

FRANCHISE TAX BOARD
P.O. BOX 942857
SACRAMENTO, CA 94257-0500

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of $100 payable by May 15, 2025. Make the check or money order payable to "Department of Justice" and mail your California report on or before May 15, 2025 to:

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

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

Sincerely,

Shannon Medina, CAPO Treasurer

CARDINAL ALLIANCE PARENT ORGANIZATION

CAPO

81-5159740

	2023	2022	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS	86,975	66,279	20,696
PROGRAM SERVICE REVENUE	101,886	86,585	15,301
INVESTMENT INCOME	2	3	-1
OTHER REVENUE	64,942	71,129	-6,187
TOTAL REVENUE	253,805	223,996	29,809
EXPENSES			
OTHER EXPENSES	212,196	218,109	-5,913
TOTAL EXPENSES	212,196	218,109	-5,913
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES	41,609	5,887	35,722
TOTAL ASSETS AT END OF YEAR	101,876	60,266	41,610
TOTAL LIABILITIES AT END OF YEAR	0	0	0
NET ASSETS/FUND BALANCES AT END OF YEAR	101,876	60,266	41,610

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO
81-5159740

	2023	2022	DIFF
RECEIPTS AND REVENUES			
GROSS SALES OR RECEIPTS	196,509	170,506	26,003
GROSS CONTRIBUTIONS, GIFTS, & GRANTS	86,975	66,279	20,696
TOTAL GROSS RECEIPTS	283,484	236,785	46,699
TOTAL COSTS	29,679	8,356	21,323
TOTAL GROSS INCOME	253,805	228,429	25,376
EXPENSES			
TOTAL EXPENSES	212,196	222,542	-10,346
EXCESS RECEIPTS OVER EXPENSES	41,609	5,887	35,722
FILING FEE			
FILING FEE	0	0	0
BALANCE DUE	0	0	0

CARDINAL ALLIANCE PARENT ORGANIZATION
1 E MISSION HILLS CT.; ATTN: MUSIC DEPT.
SAN MARCOS, CA 92069
760-290-2700

June 5, 2025

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CARDINAL ALLIANCE PARENT ORGANIZATION

CAPO 81-5159740

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CARDINAL ALLIANCE PARENT ORGANIZATION

CAPO 81-5159740

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FILING FEE			
FILING FEE	0	0	0
BALANCE DUE	0	0	0

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

81-5159740

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH D, SCH G, SCH O, 8868
CALIFORNIA: 199, 3885, RRF-1

CARRYOVERS TO 2024

NONE

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

81-5159740

COMPUTATION OF COST OF GOODS SOLD (FORM 990)

1. INVENTORY AT START OF YEAR	0.
2. PURCHASES	29,679.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	0.
6. TOTAL (ADD LINES 1 THROUGH 5)	29,679.
7. INVENTORY AT END OF YEAR	0.
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	29,679.

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

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	210,387.	210,387.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	101,586.	101,886.	PART VIII, LINE 2, COL. A

FORM 990, PART VIII, LINE 2F
OTHER PROGRAM SERVICE REVENUE

DESCRIPTION	BUS. CODE	TOTAL REVENUE	RELATED OR EXEMPT FUNC TION REVENU	UNRELATED BUSINESS REVENUE	REVENUE EXCLUDED FROM TAX
WGASC SHOW		$ 6,475.	$ 6,475.		
BAND CAMP DINNERS		5,647.	5,647.		
DOT BOOKS		1,689.	1,689.		
FALL CONCERTS		1,249.	1,249.		
MIDDLE SCHOOL NIGHT		410.	410.		
PREVIEW SHOW		300.	300.		
FRIENDS&FAM CHILI COOKOFF		43.	43.		
TOTALS		$ 15,813.	$ 15,813.	$ 0.	$ 0.

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

81-5159740

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
FURNITURE AND FIXTURES																
1	USED BBQ DONATED BY K.ERICKS	2/21/23		594							594	119	S/L HY	5	.20000	119
	TOTAL FURNITURE AND FIXTURE			594		0	0	0	0	0	594	119				119
	TOTAL DEPRECIATION			594		0	0	0	0	0	594	119				119
	GRAND TOTAL DEPRECIATION			594		0	0	0	0	0	594	119				119

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

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FORM 990/990-PF																
FURNITURE AND FIXTURES																
1	USED BBQ DONATED BY K.ERICKS	2/21/23		594							594	238	S/L HY	5	.20000	119
	TOTAL FURNITURE AND FIXTURE			594		0	0	0	0	0	594	238				119
	TOTAL DEPRECIATION			594		0	0	0	0	0	594	238				119
	GRAND TOTAL DEPRECIATION			594		0	0	0	0	0	594	238				119

Form **8868**
(Rev. January 2024)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

Electronic filing *(e-file).* You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

Taxpayer identification number (TIN)
81-5159740

Number, street, and room or suite number. If a P.O. box, see instructions.
1 MISSION HILLS COURT

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
SAN MARCOS, CA 92069

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.
  Plan Name _____
  Plan Number _____
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of SHANNON MEDINA MHHS-MUSIC DEPT., 1 MISSION HILLS CT. SAN MARCOS CA 92069
Telephone No. 760 290-2700 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ☐. If it is for part of the group, check this box . . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning 7/01, 20 23, and ending 6/30, 20 24.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c **Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Form **8868**
(Rev. January 2024)
Department of the Treasury
Internal Revenue Service

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

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Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

Taxpayer identification number (TIN)
81-5159740

Number, street, and room or suite number. If a P.O. box, see instructions.
1 MISSION HILLS COURT

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
SAN MARCOS, CA 92069

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Application Is For	Return Code	Application Is For	Return Code
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Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.
  Plan Name _____
  Plan Number _____
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of SHANNON MEDINA MHHS-MUSIC DEPT., 1 MISSION HILLS CT. SAN MARCOS CA 92069
Telephone No. 760 290-2700 Fax No. _____

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c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C
CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO
1 MISSION HILLS COURT
SAN MARCOS, CA 92069

D Employer identification number
81-5159740

E Telephone number
760 290-2700

G Gross receipts $ 283,484.

F Name and address of principal officer: SHANNON MEDINA, CAPO TREASURE
SAME AS C ABOVE

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

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

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

J Website: MHHSBAND.ORG

H(c) Group exemption number

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

L Year of formation: 2019

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE MISSION OF CAPO IS TO PROMOTE AND SUPPORT MUSIC EDUCATION AT MISSION HILLS HIGH SCHOOL.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	66,279.	86,975.
9	Program service revenue (Part VIII, line 2g)	86,585.	101,886.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3.	2.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	71,129.	64,942.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	223,996.	253,805.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	218,109.	212,196.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	218,109.	212,196.
19	Revenue less expenses. Subtract line 18 from line 12	5,887.	41,609.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	60,266.	101,876.
21	Total liabilities (Part X, line 26)	0.	0.
22	Net assets or fund balances. Subtract line 21 from line 20	60,266.	101,876.

Part II Signature Block

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

Sign Here

Signature of officer — Date

SHANNON MEDINA — TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	SELF-PREPARED			

Firm's name
Firm's address
Firm's EIN
Phone no.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MISSION OF CAPO IS TO PROMOTE AND SUPPORT MUSIC EDUCATION AT MISSION HILLS HIGH SCHOOL.

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 [X]

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 [X]

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 $ 72,708. including grants of $) (Revenue $)

COACHING

4b (Code:) (Expenses $ 35,898. including grants of $) (Revenue $ 39,241.)

WIND ENSEMBLE AZ TRIP

4c (Code:) (Expenses $ 35,885. including grants of $) (Revenue $ 9,919.)

BAND CAMP AWAY

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

(Expenses $ 65,896. including grants of $) (Revenue $ 52,426.)

4e Total program service expenses 210,387.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

SHANNON MEDINA MHHS-MUSIC DEPT., 1 MISSION HILLS CT. SAN MARCOS CA 92069 760 290-2700

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRISTOPHER COUGHLIN DIRECTOR	2 0	X		X				0.	0.	0.
(2) JENNIFER PETERSON PRESIDENT	4 0	X		X				0.	0.	0.
(3) SUZANNE ERNST SECRETARY	4 0	X		X				0.	0.	0.
(4) MASAYO REED DIRECTOR	4 0	X						0.	0.	0.
(5) ROBIN DUBROY DIRECTOR	4 0	X						0.	0.	0.
(6) JILL BLACKWELL DIRECTOR	4 0	X						0.	0.	0.
(7) JOSH HALL DIRECTOR	2 0	X		X				0.	0.	0.
(8) SHANNON MEDINA TREASURER	4 0	X		X				0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

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

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	86,975.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			86,975.			
Program Service Revenue		Business Code					
	2a WIND ENSEMBLE AZ TRIP			39,241.	39,241.		
	b UNIFORMS			21,831.	21,831.		
	c BAND CAMP AWAY			9,919.	9,919.		
	d DISNEYLAND TRIP			7,882.	7,882.		
	e BOA FLAGSTAFF TRIP			7,200.	7,200.		
	f All other program service revenue			15,813.	15,813.		
	g **Total.** Add lines 2a-2f			101,886.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2.	2.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	46,186.				
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events			46,186.			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	48,435.				
	b Less: cost of goods sold	10b	29,679.				
	c Net income or (loss) from sales of inventory			18,756.	18,756.		
Miscellaneous Revenue		Business Code					
	11a _____						
	b _____						
	c _____						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			253,805.	120,644.	0.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	403.		403.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	127.		127.	
14 Information technology	454.		454.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	119.		119.	
23 Insurance	395.		395.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ALL OTHER PROGRAM SERVICES	210,387.	210,387.		
b TAXES, FEES & LICENSES	255.		255.	
c BANK FEES	29.		29.	
d POSTAGE AND SHIPPING	27.		27.	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	212,196.	210,387.	1,809.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	59,791.	1	101,520.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 594.			
	b	Less: accumulated depreciation — 10b: 238.	475.	10c	356.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	60,266.	16	101,876.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	60,266.	27	101,876.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	60,266.	32	101,876.
	33	Total liabilities and net assets/fund balances	60,266.	33	101,876.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	253,805.
2	Total expenses (must equal Part IX, column (A), line 25)	2	212,196.
3	Revenue less expenses. Subtract line 2 from line 1	3	41,609.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	60,266.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	1.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	101,876.

Part XII Financial Statements and Reporting

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

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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C
CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO
1 MISSION HILLS COURT
SAN MARCOS, CA 92069

D Employer identification number
81-5159740

E Telephone number
760 290-2700

G Gross receipts $ 283,484.

F Name and address of principal officer: SHANNON MEDINA, CAPO TREASURE
SAME AS C ABOVE

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

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

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

J Website: MHHSBAND.ORG

H(c) Group exemption number

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

L Year of formation: 2019

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE MISSION OF CAPO IS TO PROMOTE AND SUPPORT MUSIC EDUCATION AT MISSION HILLS HIGH SCHOOL.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	66,279.	86,975.
9	Program service revenue (Part VIII, line 2g)	86,585.	101,886.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3.	2.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	71,129.	64,942.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	223,996.	253,805.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	218,109.	212,196.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	218,109.	212,196.
19	Revenue less expenses. Subtract line 18 from line 12	5,887.	41,609.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	60,266.	101,876.
21	Total liabilities (Part X, line 26)	0.	0.
22	Net assets or fund balances. Subtract line 21 from line 20	60,266.	101,876.

Part II Signature Block

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

Sign Here

Signature of officer — Date

SHANNON MEDINA — TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	SELF-PREPARED			

Firm's name
Firm's address
Firm's EIN
Phone no.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MISSION OF CAPO IS TO PROMOTE AND SUPPORT MUSIC EDUCATION AT MISSION HILLS HIGH SCHOOL.

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 [X]

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 [X]

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 $ 72,708. including grants of $) (Revenue $)

COACHING

4b (Code:) (Expenses $ 35,898. including grants of $) (Revenue $ 39,241.)

WIND ENSEMBLE AZ TRIP

4c (Code:) (Expenses $ 35,885. including grants of $) (Revenue $ 9,919.)

BAND CAMP AWAY

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

(Expenses $ 65,896. including grants of $) (Revenue $ 52,426.)

4e Total program service expenses 210,387.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

SHANNON MEDINA MHHS-MUSIC DEPT., 1 MISSION HILLS CT. SAN MARCOS CA 92069 760 290-2700

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHRISTOPHER COUGHLIN DIRECTOR	2 0	X		X				0.	0.	0.
(2) JENNIFER PETERSON PRESIDENT	4 0	X		X				0.	0.	0.
(3) SUZANNE ERNST SECRETARY	4 0	X		X				0.	0.	0.
(4) MASAYO REED DIRECTOR	4 0	X						0.	0.	0.
(5) ROBIN DUBROY DIRECTOR	4 0	X						0.	0.	0.
(6) JILL BLACKWELL DIRECTOR	4 0	X						0.	0.	0.
(7) JOSH HALL DIRECTOR	2 0	X		X				0.	0.	0.
(8) SHANNON MEDINA TREASURER	4 0	X		X				0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

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

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	86,975.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			86,975.			
Program Service Revenue			**Business Code**				
	2a WIND ENSEMBLE AZ TRIP			39,241.	39,241.		
	b UNIFORMS			21,831.	21,831.		
	c BAND CAMP AWAY			9,919.	9,919.		
	d DISNEYLAND TRIP			7,882.	7,882.		
	e BOA FLAGSTAFF TRIP			7,200.	7,200.		
	f All other program service revenue			15,813.	15,813.		
	g **Total.** Add lines 2a-2f			101,886.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2.	2.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	46,186.				
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events			46,186.			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	48,435.				
	b Less: cost of goods sold	10b	29,679.				
	c Net income or (loss) from sales of inventory			18,756.	18,756.		
Miscellaneous Revenue			**Business Code**				
	11a _____						
	b _____						
	c _____						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			253,805.	120,644.	0.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	403.		403.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	127.		127.	
14 Information technology	454.		454.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	119.		119.	
23 Insurance	395.		395.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ALL OTHER PROGRAM SERVICES	210,387.	210,387.		
b TAXES, FEES & LICENSES	255.		255.	
c BANK FEES	29.		29.	
d POSTAGE AND SHIPPING	27.		27.	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	212,196.	210,387.	1,809.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		59,791.	1	101,520.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 594.			
	b	Less: accumulated depreciation	10b 238.	475.	10c	356.
	11	Investments — publicly traded securities			11	
	12	Investments — other securities. See Part IV, line 11			12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		60,266.	16	101,876.
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		0.	26	0.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.**	X			
	27	Net assets without donor restrictions		60,266.	27	101,876.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.	☐			
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		60,266.	32	101,876.
	33	Total liabilities and net assets/fund balances		60,266.	33	101,876.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	253,805.
2	Total expenses (must equal Part IX, column (A), line 25)	2	212,196.
3	Revenue less expenses. Subtract line 2 from line 1	3	41,609.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	60,266.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O) SEE SCHEDULE O	9	1.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	101,876.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
CARDINAL ALLIANCE PARENT ORGANIZATION CAPO	81-5159740

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

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

Section C. Computation of Public Support Percentage

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	28,806.	10,214.	55,183.	66,279.	86,975.	247,457.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	48,367.	11,333.	51,035.	83,443.	48,435.	242,613.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	76,829.		9,808.	30,999.	148,072.	265,708.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 **Total.** Add lines 1 through 5	154,002.	21,547.	116,026.	180,721.	283,482.	755,778.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 **Public support.** (Subtract line 7c from line 6.)						755,778.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	154,002.	21,547.	116,026.	180,721.	283,482.	755,778.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6.	1.		3.	2.	12.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	6.	1.	0.	3.	2.	12.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	154,008.	21,548.	116,026.	180,724.	283,484.	755,790.

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

Section A — Adjusted Net Income

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

Section B — Minimum Asset Amount

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

Section C — Distributable Amount

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

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

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

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

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

Part VI

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
CARDINAL ALLIANCE PARENT ORGANIZATION CAPO	81-5159740

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

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

Section C. Computation of Public Support Percentage

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	28,806.	10,214.	55,183.	66,279.	86,975.	247,457.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	48,367.	11,333.	51,035.	83,443.	48,435.	242,613.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	76,829.		9,808.	30,999.	148,072.	265,708.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 **Total.** Add lines 1 through 5	154,002.	21,547.	116,026.	180,721.	283,482.	755,778.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 **Public support.** (Subtract line 7c from line 6.)						755,778.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	154,002.	21,547.	116,026.	180,721.	283,482.	755,778.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6.	1.		3.	2.	12.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	6.	1.	0.	3.	2.	12.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	154,008.	21,548.	116,026.	180,724.	283,484.	755,790.

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

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

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

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

Section A — Adjusted Net Income

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

Section B — Minimum Asset Amount

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

Section C — Distributable Amount

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

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

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

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

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

Part VI

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

Employer identification number

81-5159740

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		594.	238.	356.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				356.

Part VII Investments — Other Securities

N/A

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments — Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

Employer identification number

81-5159740

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		594.	238.	356.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				356.

Part VII Investments — Other Securities

N/A

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments — Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization CARDINAL ALLIANCE PARENT ORGANIZATION CAPO

Employer identification number 81-5159740

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☒ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in column **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 FUNDRAISE GENI (event type)	(b) Event #2 POPCORN FUNDRA (event type)	(c) Other events 1 (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	26,685.	5,179.	5,166.	37,030.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	26,685.	5,179.	5,166.	37,030.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				37,030.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization CARDINAL ALLIANCE PARENT ORGANIZATION CAPO

Employer identification number 81-5159740

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☒ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in column **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 FUNDRAISE GENI (event type)	(b) Event #2 POPCORN FUNDRA (event type)	(c) Other events 1 (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	26,685.	5,179.	5,166.	37,030.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	26,685.	5,179.	5,166.	37,030.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				37,030.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____.

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

SHOW FEES

WGASC SHOW

UNIFORMS

DISNEYLAND TRIP

PROPS

MUSIC ARRANGEMENT

BAND CAMP DINNERS

BAND BANQUET

JUDGE FEES

MARCHING BAND FITNESS CLINIC

SD WINDS FESTIVAL

MEMBERSHIP FEES

Name of the organization: CARDINAL ALLIANCE PARENT ORGANIZATION CAPO

Employer identification number: 81-5159740

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

COMPETITION DINNERS

BAND EQUIPMENT

MIDDLE SCHOOL NIGHT

DOT BOOKS

FRIENDS & FAMILY CHILI COOKOFF

BOA FLAGSTAFF TRIP

FALL CONCERTS

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

FORM 990 CIRCULATED FOR REVIEW AT BOARD MEETING OR BY EMAIL.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

POTENTIAL CONFLICTS ARE DISCLOSED IN BOARD MEETINGS AND VOTED UPON ACCORDING TO CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION

UPON WRITTEN OR VERBAL REQUEST AT MONTHLY OPEN BOARD MEETINGS.

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

UPON WRITTEN OR VERBAL REQUEST AT MONTHLY OPEN BOARD MEETINGS.

Name of the organization	Employer identification number
CARDINAL ALLIANCE PARENT ORGANIZATION CAPO	81-5159740

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

ROUNDING	$ 1.
TOTAL	$ 1.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

SHOW FEES

WGASC SHOW

UNIFORMS

DISNEYLAND TRIP

PROPS

MUSIC ARRANGEMENT

BAND CAMP DINNERS

BAND BANQUET

JUDGE FEES

MARCHING BAND FITNESS CLINIC

SD WINDS FESTIVAL

MEMBERSHIP FEES

Name of the organization: CARDINAL ALLIANCE PARENT ORGANIZATION CAPO

Employer identification number: 81-5159740

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

COMPETITION DINNERS

BAND EQUIPMENT

MIDDLE SCHOOL NIGHT

DOT BOOKS

FRIENDS & FAMILY CHILI COOKOFF

BOA FLAGSTAFF TRIP

FALL CONCERTS

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

FORM 990 CIRCULATED FOR REVIEW AT BOARD MEETING OR BY EMAIL.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

POTENTIAL CONFLICTS ARE DISCLOSED IN BOARD MEETINGS AND VOTED UPON ACCORDING TO CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION

UPON WRITTEN OR VERBAL REQUEST AT MONTHLY OPEN BOARD MEETINGS.

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

UPON WRITTEN OR VERBAL REQUEST AT MONTHLY OPEN BOARD MEETINGS.

Name of the organization	Employer identification number
CARDINAL ALLIANCE PARENT ORGANIZATION CAPO	81-5159740

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

ROUNDING	$ 1.
TOTAL	$ 1.

TAXABLE YEAR **2023**

California Exempt Organization Annual Information Return

FORM **199**

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

Corporation/Organization name: CARDINAL ALLIANCE PARENT ORGANIZATION CAPO	California corporation number: 4249018
Additional information. See instructions.	FEIN: 81-5159740
Street address (suite or room): 1 MISSION HILLS COURT	PMB no.
City: SAN MARCOS / State: CA	ZIP code: 92069
Foreign country name / Foreign province/state/county	Foreign postal code

A First return. ☐ Yes ☒ No

B Amended return ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ●

E Check accounting method:
1 ☒ Cash 2 ☐ Accrual 3 ☐ Other

F Federal return filed? 1 ● ☐ 990T 2 ● ☐ 990-PF 3 ● ☐ Sch H (990)
4 ☐ Other 990 series

G Is this a group filing? See instructions ● ☐ Yes ☒ No

H Is this organization in a group exemption ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $

L Is the organization a limited liability company? ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ● ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ☐ Yes ☐ No
Date filed with IRS

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	196,509.
	2	Gross dues and assessments from members and affiliates ●		2	
	3	Gross contributions, gifts, grants, and similar amounts received ●		3	86,975.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B ●		4	283,484.
	5	Cost of goods sold ●	5 29,679.		
	6	Cost or other basis, and sales expenses of assets sold ●	6		
	7	Total costs. Add line 5 and line 6		7	29,679.
	8	Total gross income. Subtract line 7 from line 4 ●		8	253,805.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●		9	212,196.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●		10	41,609.
Payments	11	Total payments ●		11	
	12	Use tax. See General Information K ●		12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●		13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●		14	
	15	Penalties and interest. See General Information J		15	
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉		16	0.

Sign Here

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

Signature of officer ▶ | Title: TREASURER | Date | ● Telephone: 760 290-2700

Paid Preparer's Use Only

Preparer's signature ▶ SELF-PREPARED | Date | Check if self-employed ▶ ☐ | ● PTIN

Firm's name (or yours, if self-employed) and address ▶ | ● Firm's FEIN | ● Telephone

May the FTB discuss this return with the preparer shown above? See instructions ● ☐ Yes ☐ No

CACA1112L 01/02/24

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	48,435.
	2	Interest	2	
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See instructions)	6	
	7	Other income. Attach schedule SEE STATEMENT 1	7	148,074.
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	196,509.
Expenses and Disburse-ments	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STMT 2	11	0.
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Taxes	14	
	15	Rents	15	
	16	Depreciation and depletion (See instructions)	16	119.
	17	Other expenses and disbursements. Attach schedule SEE STATEMENT 3	17	212,077.
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	212,196.

Schedule L Balance Sheet

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash		59,791.		101,520.
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10a Depreciable assets	594.		594.	
b Less accumulated depreciation	119.	475.	238.	356.
11 Land				
12 Other assets. Attach schedule				
13 **Total assets**		60,266.		101,876.
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund		60,266.		101,876.
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 **Total liabilities and net worth**		60,266.		101,876.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	41,609.	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains			
4 Income not recorded on books this year. Attach schedule			
5 Expenses recorded on books this year not deducted in this return. Attach schedule		9 Total. Add line 7 and line 8	
6 Total. Add line 1 through line 5	41,609.	10 Net income per return. Subtract line 9 from line 6	41,609.

TAXABLE YEAR

CALIFORNIA FORM

2023 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. FORM 199

Corporation name: CARDINAL ALLIANCE PARENT ORGANIZATION CAPO

California corporation number: 4249018

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1	$25,000
2	Total cost of IRC Section 179 property placed in service	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property (elected IRC Section 179 cost)	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from prior taxable years	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	13	

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

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
USED BBQ DONATE	2/21/2023	594.	119.	S/L	5	119.	

15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed $2,000. See instructions for line 14, column (h)	15	119.

Part III Summary

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

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year

20	Total. Add the amounts in column (g)	20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44	21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12	22	

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO

81-5159740

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

INCOME FROM SPECIAL EVENTS	$ 46,186.
OTHER INVESTMENT INCOME	2.
PROGRAM SERVICE REVENUE	101,886.
TOTAL	$ 148,074.

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CHRISTOPHER COUGHLIN MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	DIRECTOR 2.00	$ 0.	$ 0.	$ 0.
JENNIFER PETERSON MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	PRESIDENT 4.00	0.	0.	0.
SUZANNE ERNST MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	SECRETARY 4.00	0.	0.	0.
MASAYO REED MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	DIRECTOR 4.00	0.	0.	0.
ROBIN DUBROY MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	DIRECTOR 4.00	0.	0.	0.
JILL BLACKWELL MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	DIRECTOR 4.00	0.	0.	0.
JOSH HALL MHHS-MUSIC DEPT., 1 MISSION HILL SAN MARCOS, CA 92069	DIRECTOR 2.00	0.	0.	0.
SHANNON MEDINA MHHS-MUSIC DEPT.1 MISSION HILLS SAN MARCOS, CA 92069	TREASURER 4.00	0.	0.	0.
	TOTAL	$ 0.	$ 0.	$ 0.

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES	$ 403.
ALL OTHER PROGRAM SERVICES	210,387.
BANK FEES	29.
INFORMATION TECHNOLOGY	454.
INSURANCE	395.
OFFICE EXPENSES	127.
POSTAGE AND SHIPPING	27.
TAXES, FEES & LICENSES	255.
TOTAL	$ 212,077.

STATE OF CALIFORNIA
RRF-1
(Rev. 01/20/2024)
IN

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

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.ca.gov/charities

DEPARTMENT OF JUSTICE

(For Registry Use Only)

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

CARDINAL ALLIANCE PARENT ORGANIZATION
CAPO
Name of Organization

List all DBAs and names the organization uses or has used

1 MISSION HILLS COURT
Address (Number and Street)

SAN MARCOS, CA 92069
City or Town, State, and ZIP Code

760 290-2700
Telephone Number

CAPOTREASURER@MHHSBAND.O
Email Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☐ Organization requests email notifications

State Charity Registration Number CT0265573

Corporation or Organization No. 4249018

Federal Employer ID No. 81-5159740

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than $50,000	$25	Between $250,001 and $1 million	$100	Between $20,000,001 and $100 million	$800
Between $50,000 and $100,000	$50	Between $1,000,001 and $5 million	$200	Between $100,000,001 and $500 million	$1,000
Between $100,001 and $250,000	$75	Between $5,000,001 and $20 million	$400	Greater than $500 million	$1,200

PART A – ACTIVITIES

For your most recent full accounting period (beginning 7/01/23 **ending** 6/30/24 **) list:**

Total Revenue $ (including noncash contributions) 253,805. **Noncash Contributions** $ 0. **Total Assets** $ 101,876.

Program Expenses $ 210,387. **Total Expenses** $ 212,196.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	☐	☒
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	☐	☒
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	☐	☒
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? SEE STATEMENT 1	☒	☐
5 During this reporting period, did the organization receive any governmental funding?	☐	☒
6 During this reporting period, did the organization hold a raffle for charitable purposes?	☐	☒
7 Does the organization conduct a vehicle donation program?	☐	☒
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	☐	☒
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	☐	☒

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Title	Date
	SHANNON MEDINA	TREASURER	

STATEMENT 1
FORM RRF-1, PART B, LINE 4
FUNDRAISERS USED

1. FUNDRAISE GENIUS, 991 E. EUCLID AVE., GILBERT, AZ 85297, 2. DOUBLEGOOD, 233 S. WACKER DR. SUITE 4400, CHICAGO, IL 60606, 3. SEES CANDY FUNDRAISING, 20600 S. ALAMEDA ST., CARSON, CA 90810, 4. RAISERIGHT, 2111 44TH ST. SE, GRAND RAPIDS, MI 49508

MISSION HILLS HIGH SCHOOL
1 Mission Hills Court, San Marcos, CA 92078

To whom it may concern:

Subject: Letter of Support for the MHHS Counseling Department Grant Application

As Principal of Mission Hills High School (MHHS), I am writing to express support for the grant application being submitted to the San Marcos Community Foundation. This proposal requests funding to directly bolster our school's vital, counselor-led student programs, expand our attendance incentive network, and secure fundamental classroom learning materials.

By investing in these specific student focused initiatives, the San Marcos Community Foundation will directly enhance the social, emotional, and academic well-being of our San Marcos youth community.

Thank you for your historic support of our community and for your consideration of this grant application.

Sincerely,

Gary Pope
Principal
gary.pope@smusd.org

Title

Mission Hills High School PTO - The Grizzly Gateway: Materials, Mentorship, and Motivation

10/02/2026

id. 55379109

by **Kim Larsen** in **San Marcos Community Foundation**
on behalf of **Mission Hills High School Parent Teacher Organization**

mhhsptovp@gmail.com

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mission Hills High School PTO - The Grizzly Gateway: Materials, Mentorship, and Motivation
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The Grizzly Gateway: Materials, Mentorship, and Motivation
Project Start Date	8/18/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	8/31/2027
Total Number of People Served by this Project	2919
Total Number of People Served by this Project in San Marcos Only	2919

Grant Amount Requested	10000
	Organization Details
Organization Name	Mission Hills High School
Organization Street Address	1 Mission Hills Court
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	https://www.mhhspto.com
Organization's EIN	88-1508985 200 Mission Hills High School Parent Teacher Organization acc1bec7-c0e9-40de-83b2-7cf52681b9c2 886 Chandelier Ct San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-09-10T00:00:00 2026-09-21T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2026-09-08T00:00:00 2025 12
	Contact Information
Contact First Name	Kimberley
Contact Last Name	Larsen
Contact Title	Vice President MHHS PTO
Contact Phone	+17603108669

Contact Email	mhhsptovp@gmail.com
	Project Details
Briefly describe your request for funds.	The MHHS PTO requests grant funding to support our expanded *Tutoring and Attendance Recovery Program, vital counselor-led communities* (*Raíces*, *Mariposa*, and *Fuerza*), and *necessary classroom resources*. With 44.19% of our 2,719 students qualifying as socioeconomically disadvantaged and winter absences spiking at 16.31%, MHHS faces critical academic challenges. Because our school funding is tied directly to Average Daily Attendance (ADA), these winter drops in attendance significantly reduce the funding available for classrooms. To reverse these attendance trends, grant funds will establish a *Student Incentive Initiative.* In partnership with local businesses providing food vouchers (e.g. burgers and sandwiches), the grant will supplement what we are unable to secure through community partnerships. Concurrently, funds will support culturally responsive mentorship groups (additional information outlined in Raices_Mariposa_Fuerza_for_PTO document attached) and directly subsidize crucial classroom materials (e.g. books, calculators, hardware for the ASL program). Executing this grant alongside DonorsChoose campaigns will eliminate critical resource delays, ensuring our teachers and students receive the materials they need for success regardless of crowdfunding gaps. This project will protect our community by improving attendance rates—and therefore helping stabilize ADA-based school funding—while keeping youth in a safe environment and reinforcing student well-being through essential academic recovery, targeted mentorship, and basic-needs support.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Mission Hills High School PTO supports 2,719 students and over 200 staff members within the San Marcos community. Our campus faces tangible economic challenges: 44% of students (1,202) qualify for free/reduced-price lunch, 26 experience housing instability under McKinney-Vento, and our food pantry serves 150 local families bi-weekly. During the winter, attendance drops sharply, peaking at a 16.31% absence rate in January, which directly reduces Average Daily Attendance (ADA) funding available to support MHHS classrooms. To address this challenge, MHHS has expanded its Tutoring and Attendance Recovery Program, which provides 60-minute, teacher-led instruction. This grant will fund a Student Incentive Initiative that provides local rewards and vouchers to sustain participation. It will also support vital, counselor-led communities such as Raíces, Mariposa, and Fuerza. We are seeking this grant in parallel with DonorsChoose campaigns to prevent critical resource delays and ensure that teachers and students receive the materials they need for success. This project directly impacts San Marcos by helping stabilize school funding tied to ADA, keeping local youth in a safe and supportive environment, and protecting student well-being through essential academic recovery, mentorship, and basic-needs support.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	• Western Governors Univ. (staff appreciation week for 200+ staff, share flexible professional development opportunities) • Lourdes Mexican Food (Gold Sponsor) • Nelson Family Orthodontics (Gold Sponsor)
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

At Mission Hills High School, education is about more than just what happens in the classroom—it is about the community we build around our students. The Mission Hills High School PTO is a tight-knit, volunteer-run group of parents, family members, and educators working together to ensure that every Grizzly student has a memorable and successful high school experience and, most importantly, a sense of belonging.

We act as the ultimate support team for our entire school community. By bringing together parent volunteers, partnering with local businesses, and organizing campus events, we help transform Mission Hills High School from simply a school building where students come to learn into a true, inclusive community.

Our vision is simple, and it guides every single project, fundraiser, and meeting we take on:

- **We support all of our students.** High school is the last chapter of formal education for many of our students. Our goal is to ensure our kids have the resources, school spirit/comradery, and milestone events that make these years unforgettable. One of our accomplishments last school year, we were able to provide funds for a new mascot bear (JoJo) that can be easily transported onto the school field for graduation, and to other events.
- **We support our staff.** Our teachers and school staff work incredibly hard and go above and beyond their instructional hours to provide holistic support for students. As a thank you, we make sure they feel seen, appreciated, and backed by a community of parents, that has their backs. We were able to support multiple staff appreciation lunches throughout the year, including a full week of events during teacher appreciation week, creating a sense of community and combatting burnout through positive validation.
- **We connect our families.** The high school experience can sometimes feel overwhelming and hard to navigate for parents. We create welcoming events where families can connect, stay informed, and share this journey together, sharing our combined experiences/insights.

Our goal is to keep the Grizzlies moving forward. To support this mission, we are in the early stages of building strong relationships with local businesses here in San Marcos to fund our programs and keep our community thriving. Our tiered corporate sponsorship program gives local shops and companies a direct way to invest in the future of our San Marcos community, our youth, by funding critical school needs that district budgets do not cover.

During the 2025–2026 school year, we maximized community contributions to provide critical student resources, campus spirit upgrades, and extensive staff support/appreciation. Our core achievements centered around *three* vital areas of campus life:

1. **Academic Success & Student Experience**
    - **Grizzly Scholarships:** Awarded two scholarships to graduating seniors to help fund and support their transition into post-secondary education.

    - **Disney Graduation Day Sponsorships:** Provided financial sponsorships for multiple students, ensuring economic barriers did not prevent them from participating in this milestone senior class celebration.
    - **Campus Spirit Upgrades:** Provided a new Grizzly mascot, designed for easy transport, enhancing school spirit and community engagement across a wide variety of campus athletic and academic events.

2. **Comprehensive Staff Advocacy & Appreciation**

Recognizing that staff morale directly correlates to classroom success, the PTO expanded its hospitality initiatives to

support our educators throughout the year:

- **Teacher Appreciation Week:** Hosted five days of themed meals, and specialized treats to honor the dedication of our faculty.
- **Seasonal Staff Hospitality:** Structured ongoing outreach by hosting three staff breakfasts, three formal luncheons, and a variety of festive holiday treats to provide morale-boosting spaces for teachers and support staff.

3. **Community Outreach**

- **Food Pantry Expansion:** Upgraded the Grizzly Berry Care Pantry to fully functional status by adding refrigerated storage solutions, allowing the pantry to offer perishable food items directly to Grizzly families in need.
- **Corporate Civic Partnerships:** Partnered with a local insurance broker to secure custom, durable canvas tote bags, providing families with a dignified, reusable option for transporting goods from the food pantry.

After a successful first year as a board, despite limited fundraising resources, our goal for this year is to dedicate targeted resources and funding to champion campus groups such as Mariposa, Raíces, and Fuerza, ensuring these vital student communities have the supplies and support they need to thrive. Through peer tutoring, cultural pride, and leadership training, these initiatives give students a profound sense of campus belonging and purpose. Additional funding from the greater community is essential to reduce financial barriers and expand these protective opportunities, directly funding college visits, community service projects, meals, and materials that empower students to build brighter futures, away from the streets.

To further enhance our support of students, we would like to improve student engagement by providing tangible incentives for regular school attendance and active participation in after-school tutoring. By investing in these initiatives, our goal is to ensure that every student has access to a safe, supportive space to learn, ultimately promoting academic achievement while simultaneously supporting their social and emotional well-being.

We believe that our true value is not measured solely by the funding we raise, but also by the community culture we strive to create and foster on campus. Staff tell us all the time how much a simple appreciation lunch or an extra set of hands-on campus boosts morale and helps them focus on their primary goal: educating our students. Parents share with us how grateful they are for the opportunity to engage with the Grizzly community and stay connected to their teenager's school journey.

From welcoming new families at Grizzly 101 and school registration to ensuring that the graduating class of 2027 has an incredible and safe Senior GradNite celebration, our team's mission is to remind every family that ***"Once a Grizzly, always a Grizzly."***

Please upload any community letters or media in support of this project.

A941DB7C-FCA6-4513-BCA1-FF3A1AC61049.jpeg

School_Board_Meeting_March_2025.pptx.pdf

Citizen.pdf

District_post.JPG

San_Marcos_Foundation_Letter_.pdf

Raices_Mariposa_Fuerza_for_PTO_1.pdf

Please upload the annual operating budget for your organization.

MHHS_PTO_Budget_2026_2027.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

2024-2025_MISSION_HILLS_PARENT_TEACHER_ORG_FED_AND_CA_RETURNS.pdf

---

Please attach the first two pages of your Federal 990.

MHHS_PTO_Federal_990.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Grant_Application_approval_letter_-_Gary_Pope_.docx.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	15000

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Grant funds will help support these three initiatives. If the project receives only partial funding, we'll move forward as best we can, seeking additional local corporate/community sponsorships.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Classroom Materials	$ 5,000.00	Books, hardware, calculators, art supplies
Field Trips for counselor led groups (Raices)	$ 1,000.00	Raices- USC and Homeboy Industries, and Universal Studios
Field Trips for counselor led groups (Mariposa)	$ 1,000.00	Mariposa- Disneyland
Field Trips for counselor led groups (Fuerza)	$ 1,000.00	Fuerza-TBD
Gift cards for attendance incentives	$ 1,000.00	multiple $5/$10 gift cards
Meals for counselor led groups (all)	$ 1,000.00	Lunches/breakfasts during meeting times
Total budget for this PROJECT:	$ 10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Parent/Corporate Donations	$ 5,000.00	P
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

	MHHS PTO 2026-2027		
Fundraisers (Net)			
PTO Products	$4,300.00		
Outside Products	$2,600.00		
Passive Fundraisers	$1,650.00		
Grants	$10,000.00		
Total Fundraisers		**$18,550.00**	
Admin Expenses		$2,110.00	
Program Expenses		$16,440.00	
Total Expenses		$18,550.00	
Total		**$0.00**	

PTO Supported Programs	
Appreciation - Staff	$3,260.00
Councelor led programs	$4,000.00
Classroom grants	$5,000.00
Disney Grad Night Scholarships	$1,180.00
Senior Scholarship	$1,000.00
School Requests	$1,000.00
Attendance incentives	$1,000.00
	$16,440.00

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 8/01 , 2024, and ending 7/31 , 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
MISSION HILLS PARENT TEACHER OR
1 MISSION HILLS CT
San Marcos, CA 92069

D Employer identification number
88-1508985

E Telephone number

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: N/A

J Tax-exempt status (check only one) – ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 15,999.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	7,675.
	2	Program service revenue including government fees and contracts	2	8,324.
	3	Membership dues and assessments	3	
	4	Investment income	4	
	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		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	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	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	15,999.
Expenses	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	
	16	Other expenses (describe in Schedule O) See Schedule O	16	10,563.
	17	**Total expenses.** Add lines 10 through 16	17	10,563.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	5,436.
	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	31,722.
	20	Other changes in net assets or fund balances (explain in Schedule O) See Schedule O	20	-5,816.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	31,342.

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	31,722.	22	31,342.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	31,722.	25	31,342.
26	**Total liabilities** (describe in Schedule O)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	31,722.	27	31,342.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)

28	Support for career technical arts, teacher need requests, senior scholarships and VAPA (Grants $) If this amount includes foreign grants, check here ☐	28a	9,828.
29	(Grants $) If this amount includes foreign grants, check here ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a)	32	9,828.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Kim Imhoff Secretary	1	0.	0.	0.
Ilona Lind Treasurer	1	0.	0.	0.
Kelly Stensel Director	1	0.	0.	0.
Elena Gutierrez Director	1	0.	0.	0.
Jeannette Santoro Director	1	0.	0.	0.

RANGEL TAX SERVICE
1674 VENICE AVE
SAN MARCOS, CA 92078
760-402-6564

December 11, 2025

MISSION HILLS PARENT TEACHER OR
1 MISSION HILLS CT
San Marcos, CA 92069

Dear Client:

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2024 California Exempt Organization Annual Information Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Nona Rangel

MISSION HILLS PARENT TEACHER OR 88-1508985

	2024	2023	Diff
FORM 990-EZ REVENUE			
Contributions, gifts, and grants	7,675	10,442	-2,767
Program service revenue	8,324	10,447	-2,123
Total revenue	15,999	20,889	-4,890
EXPENSES			
Professional fees/pymt to contractors	0	870	-870
Other expenses	10,563	13,130	-2,567
Total expenses	10,563	14,000	-3,437
NET ASSETS OR FUND BALANCES			
Excess or (deficit) for the year	5,436	6,889	-1,453
Net assets/fund bal. at beg. of year	31,722	24,983	6,739
Other changes in net assets/fund bal	-5,816	-150	-5,666
Net assets/fund bal. at end of year	31,342	31,722	-380

MISSION HILLS PARENT TEACHER OR 88-1508985

	2024	2023	Diff
RECEIPTS AND REVENUES			
Gross sales or receipts	8,324	10,447	-2,123
Gross contributions, gifts, & grants	7,675	10,442	-2,767
Total gross receipts	15,999	20,889	-4,890
Total costs	0	0	0
Total gross income	15,999	20,889	-4,890
EXPENSES			
Total expenses	10,563	14,000	-3,437
Excess receipts over expenses	5,436	6,889	-1,453
FILING FEE			
Filing fee	0	0	0
Balance due	0	0	0

MISSION HILLS PARENT TEACHER OR 88-1508985

Forms needed for this return

Federal: 990-EZ, Sch A
California: 199, 8453-EO (199), e-file Instructions

Carryovers to 2025

None

MISSION HILLS PARENT TEACHER OR 88-1508985

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 990-EZ
The organization should review their Federal Return along with any accompanying schedules and statements.

Paperless e-file
The organization should read, sign and date the Form 8879-TE, IRS e-file Signature Authorization.

Even Return
No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.
Within several hours, access the program and get your first acknowledgement (ACK) that the program has received your transmission file.

Access the program again after 24 and then 48 hours to receive your Federal ACKs.

Keep a signed copy of Form 8879-TE, IRS e-file Signature Authorization in your files for 3 years.

Do not mail:

Form 8879-TE IRS e-file Signature Authorization

MISSION HILLS PARENT TEACHER OR 88-1508985

The entity's 2024 California tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 199
The entity should review their 2024 California Exempt Income Tax Return along with any accompanying schedules and statements.

Form 8453-EO
The entity should review, sign and date Form 8453-EO prior to e-filing the return.

Even Return
No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.
Within several hours, access ProConnect Tax Online and get your first acknowledgement (ACK) that ProConnect Tax Online has received your transmission file.

Access ProConnect Tax Online again after 24 and then 48 hours to receive your California acknowledgements.

Keep a signed copy of Form 8453-EO in your files for 4 years.

Do Not Mail:
Form 8453-EO

Franchise Tax Board, PO Box 942857, Sacramento CA 94257-0531

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 8/01, 2024, and ending 7/31, 20 2025

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer

MISSION HILLS PARENT TEACHER OR

EIN or SSN

88-1508985

Name and title of officer or person subject to tax

Ilona Lind Treasurer

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a **Form 990-EZ** check here	☒	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	15,999.
3a **Form 1120-POL** check here	☐	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize Rangel Tax Service (**ERO firm name**) to enter my PIN 32441 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 33079803240 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Nona Rangel Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 8/01 , 2024, and ending 7/31 , 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
MISSION HILLS PARENT TEACHER OR
1 MISSION HILLS CT
San Marcos, CA 92069

D Employer identification number
88-1508985

E Telephone number

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: N/A

J Tax-exempt status (check only one) – ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 15,999.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	7,675.
	2	Program service revenue including government fees and contracts	2	8,324.
	3	Membership dues and assessments	3	
	4	Investment income	4	
	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		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	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	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	15,999.
Expenses	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	
	16	Other expenses (describe in Schedule O) See Schedule O	16	10,563.
	17	**Total expenses.** Add lines 10 through 16	17	10,563.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	5,436.
	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	31,722.
	20	Other changes in net assets or fund balances (explain in Schedule O) See Schedule O	20	-5,816.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	31,342.

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	31,722.	22	31,342.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	31,722.	25	31,342.
26	**Total liabilities** (describe in Schedule O)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	31,722.	27	31,342.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)

28	Support for career technical arts, teacher need requests, senior scholarships and VAPA (Grants $) If this amount includes foreign grants, check here ☐	28a	9,828.
29	(Grants $) If this amount includes foreign grants, check here ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a)	32	9,828.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Kim Imhoff Secretary	1	0.	0.	0.
Ilona Lind Treasurer	1	0.	0.	0.
Kelly Stensel Director	1	0.	0.	0.
Elena Gutierrez Director	1	0.	0.	0.
Jeannette Santoro Director	1	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. See Sch O ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b 0.			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a 0.			
b	Gross receipts, included on line 9, for public use of club facilities 39b 0.			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0. ; section 4912: 0. ; section 4955: 0.			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed: None			

42a The organization's books are in care of: Ilona Lind Telephone no. 760 290-2700
Located at: 1 MISSION HILLS CT San Marcos ca ZIP + 4 92069

			Yes	No
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)? If "Yes," enter the name of the foreign country:	42b		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Ilona Lind — Treasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Nona Rangel	Nona Rangel			P02464190

Firm's name Rangel Tax Service

Firm's address 1674 Venice Ave, San Marcos, CA 92078

Firm's EIN

Phone no. 760-402-6564

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
MISSION HILLS PARENT TEACHER OR	88-1508985

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) **14** %

15 Public support percentage from 2023 Schedule A, Part II, line 14 **15** %

16a **33-1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33-1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			39,914.	9,901.	7,675.	57,490.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose			8,843.	10,447.	8,324.	27,614.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 **Total.** Add lines 1 through 5	0.	0.	48,757.	20,348.	15,999.	85,104.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 **Public support.** (Subtract line 7c from line 6.)						85,104.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	0.	0.	48,757.	20,348.	15,999.	85,104.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	0.	0.	0.	0.	0.	0.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) See Part VI				542.		542.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0.	0.	48,757.	20,890.	15,999.	85,646.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☒

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2024.** 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—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	
b	A family member of a person described on line 11a above?	**11b**	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	**1**	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

- **a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its *supported organizations?If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A — Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B — Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C — Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D — Distributions

			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***)	5	
6	Other distributions (describe in ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E — Distribution Allocations (see instructions)

		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part III, Line 12 - Other Income

Nature and Source	2024	2023	2022	2021	2020
		$ 542.			
Total	$ 0.	$ 542.	$ 0.	$ 0.	$ 0.

SCHEDULE O
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
MISSION HILLS PARENT TEACHER OR

Employer identification number
88-1508985

Form 990-EZ, Part I, Line 16
Other Expenses

CTE, VAPA and school requests	$	2,582.
Grad Nite		1,269.
Insurance		288.
Office Expenses		447.
Teacher app, AVID, Spirit Wear		5,977.
Total	$	10,563.

Form 990-EZ, Part I, Line 20
Other Changes In Net Assets Or Fund Balances

Prior year income	$	-5,816.
Total	$	-5,816.

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

To provide charitable support to advance education at Mission Hills High School.

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ..... No

059

Date Accepted _____ **DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR **2024**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
MISSION HILLS PARENT TEACHER OR	88-1508985

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	15,999.
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	15,999.
3	Refund (Form 109, line 26)	3	
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	4	0.

Part II Settle Your Account Electronically for Taxable Year 2024

5 ☐ Direct deposit of refund (Form 109 only.)

6 ☐ Electronic funds withdrawal **6a** Amount _____ **6b** Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2025 (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

9 Routing number _____

10 Account number _____ **11** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here ▶ _____ (Signature of officer) _____ (Date) ▶ TREASURER (Title)

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶	Date	Check if also paid preparer	Check if self-employed	ERO's PTIN
NONA RANGEL		X	X	P02464190

Firm's name (or yours if self-employed) and address ▶ RANGEL TAX SERVICE; 1674 VENICE AVE; SAN MARCOS CA

Firm's FEIN: _____ ZIP code: 92078

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶	Date	Check if self-employed	Paid preparer's PTIN
		☐	

Firm's name (or yours if self-employed) and address ▶ _____

Firm's FEIN: _____ ZIP code: _____

TAXABLE YEAR **2024**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 8/01/2024 , and ending (mm/dd/yyyy) 7/31/2025 .

Corporation/Organization name	California corporation number
MISSION HILLS PARENT TEACHER OR	4809513
Additional information. See instructions.	FEIN 88-1508985
Street address (suite or room)	PMB no.
1 MISSION HILLS CT	
City / State / ZIP code	
SAN MARCOS / CA / 92069	
Foreign country name / Foreign province/state/county / Foreign postal code	

A First return. ☐ Yes ☒ No

B Amended return ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____

E Check accounting method:
1 ☒ Cash 2 ☐ Accrual 3 ☐ Other

F Federal return filed? 1 ● ☐ 990T 2 ● ☐ 990-PF
3 ● ☐ Sch H (990) 4 ☐ Other 990 series

G Is this a group filing? See instructions ● ☐ Yes ☒ No

H Is this organization in a group exemption ☐ Yes ☒ No
If "Yes," what is the parent's name?
_____

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $ _____

L Is the organization a limited liability company? ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ● ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ☐ Yes ☐ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●	1	8,324.
	2	Gross dues and assessments from members and affiliates ●	2	
	3	Gross contributions, gifts, grants, and similar amounts received ●	3	7,675.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B ●	4	15,999.
	5	Cost of goods sold ● 5		
	6	Cost or other basis, and sales expenses of assets sold ● 6		
	7	Total costs. Add line 5 and line 6	7	
	8	Total gross income. Subtract line 7 from line 4 ●	8	15,999.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●	9	10,563.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●	10	5,436.
Payments	11	Total payments ●	11	
	12	Use tax. See General Information K ●	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●	14	
	15	Penalties and interest. See General Information J	15	
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉	16	0.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ► | Title: TREASURER | Date | ● Telephone

Paid Preparer's Use Only

Preparer's signature ► NONA RANGEL | Date | Check if self-employed ► ☒ | ● PTIN P02464190

Firm's name (or yours, if self-employed) and address ► RANGEL TAX SERVICE
1674 VENICE AVE
SAN MARCOS, CA 92078

● Firm's FEIN

● Telephone 760-402-6564

May the FTB discuss this return with the preparer shown above? See instructions ● ☒ Yes ☐ No

CACA1112L 01/14/25

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	
	2	Interest	2	
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See instructions)	6	
	7	Other income. Attach schedule SEE STATEMENT 1	7	8,324.
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	8,324.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule SEE STMT 2	11	0.
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Taxes	14	
	15	Rents	15	
	16	Depreciation and depletion (See instructions)	16	
	17	Other expenses and disbursements. Attach schedule SEE STATEMENT 3	17	10,563.
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	10,563.

Schedule L Balance Sheet

		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		31,722.		31,342.
2	Net accounts receivable				
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments. Attach schedule				
10a	Depreciable assets				
b	Less accumulated depreciation				
11	Land				
12	Other assets. Attach schedule				
13	**Total assets**		31,722.		31,342.
Liabilities and net worth					
14	Accounts payable				
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities. Attach schedule				
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		31,722.		31,342.
22	**Total liabilities and net worth**		31,722.		31,342.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1	Net income per books		7	Income recorded on books this year not included in this return. Attach schedule	
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule	
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8	
4	Income not recorded on books this year. Attach schedule		10	Net income per return. Subtract line 9 from line 6	
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5				

Statement 1
Form 199, Part II, Line 7
Other Income

Program Service Revenue	$ 8,324.
Total	$ 8,324.

Statement 2
Form 199, Part II, Line 11
Compensation of Officers, Directors, Trustees and Key Employees

Current Officers:

Name and Address	Title and Average Hours Per Week Devoted	Total Compensation	Contribution to EBP & DC	Expense Account/ Other
Kim Imhoff 1 Mission Hills Court San Marcos, CA 92069	Secretary 1.00	$ 0.	$ 0.	$ 0.
Ilona Lind 1 Mission Hills Court San Marcos, CA 92069	Treasurer 1.00	0.	0.	0.
Kelly Stensel 1 Mission Hills Ct San Marcos, CA 92069	Director 1.00	0.	0.	0.
Elena Gutierrez 1 Mission Hills Ct San Marcos, CA 92069	Director 1.00	0.	0.	0.
Jeannette Santoro 1 Mission Hills Ct San Marcos, CA 92069	Director 1.00	0.	0.	0.
	Total	$ 0.	$ 0.	$ 0.

Statement 3
Form 199, Part II, Line 17
Other Expenses

CTE, VAPA and school requests	$ 2,582.
Grad Nite	1,269.
Insurance	288.
Office Expenses	447.
Teacher app, AVID, Spirit Wear	5,977.
Total	$ 10,563.

This is the meeting your neighbors can also read. Keep every one, $299 lifetime. Claim yours →

San Elijo Elementary and Mission Hills' student programs highlight community, leadership and career pathways

3/13/25 Regular Meeting of the Governing Board · March 13, 2025

Summary

Student leaders and staff from San Elijo Elementary School and Mission Hills High School presented school highlights March 13, showcasing inclusive practices, student leadership programs and two new Mission Hills initiatives — Mariposa and Raices — that target cultural empowerment and student belonging.

Principals, teachers and student leaders from San Elijo Elementary School and Mission Hills High School presented program spotlights at the March 13 San Marcos Unified board meeting, describing activities intended to boost student engagement, belonging and career pathways.

San Elijo Elementary principal Gary Pope and assistant principal Mara McLeod described classroom practices and schoolwide systems that promote social-emotional learning and inclusion. Student council representative Vivian Tolentino said the school has created student-led club protocols and fundraising efforts that support local causes; Tolentino said the student council raised $2,500 in Amazon gift cards to help a school affected by fire. Pope and McLeod also highlighted a recently launched ability-awareness week and a world-fair event scheduled for May 3 to celebrate campus diversity.

Do you know who represents you on your city council or county board?

- ◯ Yes — I could name them
- ◯ I think so — I'd recognize a name
- ◯ No, but I'd like to
- ◯ No – it doesn't affect me much

At Mission Hills High School, counselors and students presented two student-led programs. Mariposa, formed in September 2024 and led by staff and student leaders, focuses on empowering Latina students with curriculum and activities on cultural pride, goal-setting and healthy relationships. Presenters said Mariposa used district Panorama data to invite students and raised $1,521 from a concha sale to support a school trip.

Raices ("roots"), a student-led initiative launched this year, was presented by school psychologists and students. The program serves about 25 students weekly and focuses on mentorship, belonging, business and leadership skills; students have built small enterprises (selling tamales), partnered with district CTE classes to 3-D print ornaments for elementary students and presented at a county counselor event. Program presenters said pre/post survey data showed improvements in students' sense of belonging (from 3.05 to 3.89 on a 1'5 scale) and cultural connectedness (3.95 to 4.15).

Board members praised the student presenters and asked staff to continue supporting partnerships that bring community volunteers and industry partners into schools.

AI generated ⓘ

SOURCE

View Full Meeting

CivIQ

AW **Akilah Weber**
D-CA · State Senator · District 39

CW **Christopher Ward**
D-CA · State Representative · District 78

Message your state representatives →

School Programs in School Districts

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View all →



Students from David G. Millen and Oaktree perform for the Palmdale school board

September 15, 2026

California / School Districts / Palmdale Elementary

David G. Millen Magnet Academy string orchestra and Oaktree Community Day School's honor guard and rap trio performed during the meeting; principals used the…



Parents, students and volunteers warn board against cuts to ArtQuest

September 10, 2026

California / School Districts / Santa Rosa High

Multiple speakers during public comment asked the board to protect ArtQuest, describing program cuts, lost space, combined levels and service reductions that hav…

School Programs Across The Nation

Follow

View all →



Montgomery County Public Schools to launch four-year center programs at six high schools in fall 2027

September 17, 2026

Maryland / School Boards / Montgomery County Public Schools

An agency official announced MCPS will offer four-year specialized Center Programs at six county high schools beginning fall 2027 to broaden access to specialized courses;…



Parents urge investments as open enrollment looms, warn Hillsboro may fall behind neighbors

September 17, 2026

Missouri / School Districts / HILLSBORO R-III

Commenters told the HILLSBORO R-III School Board that an expected expansion of open enrollment will force districts to compete for students and urged investments i...



High school enrollment steady at 160; district accepted for ARISS grant

September 16, 2026

South Dakota / School Districts / Lead-Deadwood School District 40-1

Administrators reported 160 students at the high school and early enrollments in Gold Prospect Academy; the district was accepted for an ARISS grant that will allow about...



District to pilot middle-school intramural clubs in fall; $3,500 stipend proposed

September 16, 2026

Virginia / School Districts / WEST POINT PBLC SCHS

Dr. Byrd outlined a plan to start intramural middle-school activity clubs (soccer, basketball, running), prioritize remediation attendance and parent permission, and to…

More from San Marcos Unified

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View all →



Board adopts Year 3 LCAP, 2026–27 budget, CFD special-tax resolutions and extends executive contracts

June 26, 2026

California / School Districts / San Marcos Unified

On voice votes with no recorded opposition, the San Marcos Unified Board approved Year 3 of the LCAP, the 2026–27 adopted budget, a multi-CFD special-tax resolution,…



Parents and teachers urge San Marcos Unified to reassess classroom technology and AI tools

June 26, 2026

California / School Districts / San Marcos Unified

Multiple speakers, including a parent petition of 554 signers and several educators, urged the district to take a more cautious, evidence-based approach to classroom...



Parents and students urge San Marcos Unified to reverse transfer of longtime health aide Laurie Brown

June 26, 2026

California / School Districts / San Marcos Unified

Multiple parents, students and Laurie Brown herself urged the school board to reconsider an involuntary transfer from Twin Oaks Elementary, citing continuity-of-ca...

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San Marcos Unified outlines one-year satellite plan to house Woodland Park sixth-graders at San Marcos Middle

June 26, 2026

California / School Districts / San Marcos Unified

District staff presented a plan to relocate Woodland Park sixth graders to San Marcos Middle School for one school year to reduce disruption while a campus project is...

Follow Us



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sanmarcosusd 91w
This week the Mission Hills High School Raices (Roots) Club, who make tamales from scratch to fund school activities for at-risk youth, made a visit to San Marcos Elementary School to surprise students with goodies and get them excited about high school!

#FutureReady #WeAreSMUSD

No comments yet.

Start the conversation.

105

Liked by **kelly_woodland** and **104 others**

December 20, 2024

Add a comment...

September 29th, 2026

Dear San Marcos Community Foundation Grant Committee,

We are grateful for the opportunity to share the story of a student-centered effort that has grown at Mission Hills High School over the past three years. Raíces, Mariposa, and Fuerza were created in response to needs identified directly by our students and school community. What began as small intervention and connection groups has grown into meaningful communities where students feel a stronger sense of belonging, build relationships with staff and peers, develop leadership skills, take pride in their culture and community, and begin to see new possibilities for their futures.

This work has been a collaborative effort involving Mission Hills High School staff, San Marcos Unified School District administrators, families, local businesses, and—most importantly—our students. While these programs are supported by educators in their professional roles, much of this work has also been carried out because we believe deeply in our students and in the power of relationships. This is heart work. The time, energy, and care invested by our staff extend well beyond what is required of our positions, because we have seen firsthand that when students feel connected, valued, and supported, they are more willing to engage, lead, learn, and contribute to their community.

Raíces

Raíces, meaning “roots” in Spanish, began during the 2024–2025 school year as a student-centered initiative founded by School Counselor Susan Martinez Alejandre and School Psychologist David Martinez.

Raíces was created with a simple purpose: to help students feel connected, valued, and supported while providing opportunities for cultural empowerment, mentorship, leadership, academic support, and personal growth. Every Friday during lunch, students have a space to build relationships and participate in conversations and activities focused on culture, respect, emotional literacy, leadership, academics, and real-world experiences.

The program has continued to grow based on student feedback. Raíces now includes Monday math tutoring, where Mission Hills juniors and seniors volunteer as peer tutors while earning community service hours. Local businesses have also partnered with the program by providing meals and supporting student experiences.

Students have also been given opportunities to take what they learn beyond the classroom. Through the district's CTE program, students have created and sold tamales while learning about business planning, marketing, and managing costs. Students have created 3D-printed Christmas

ornaments for elementary students, helped redesign and maintain the school garden, and gained hands-on experience with horticulture and irrigation.

This year, Raíces is continuing to expand students' experiences through planned visits to USC and Homeboy Industries, as well as an annual theme-park experience for students who meet program criteria.

Raíces has grown from an idea about belonging into a community where students build relationships, develop leadership skills, give back, and begin to envision new possibilities for their future.

Mariposa

Mariposas, meaning “butterflies,” is a female empowerment and leadership program created by School Counselor Susan Martinez Alejandre in response to school survey data indicating that female students were among those reporting lower levels of connection to the campus community. Susan was recognized as San Diego County High School Counselor of the Year in 2025, and her commitment to creating meaningful opportunities for students continues to shape this work.

Mariposa currently serves Latina students in grades 9–12 and meets every Thursday. The program provides a supportive environment where students develop self-esteem, cultural pride, leadership skills, healthy relationships, and a stronger sense of community through meaningful discussions, activities, and shared experiences.

Now in its third year, Mariposa is co-facilitated by School Counselors Susan Martinez Alejandre, Adriana Rios, and Angela Segal.

Students also have opportunities to raise funds for field trips and enrichment experiences. These activities are not simply recreational. They provide opportunities for students to practice teamwork, responsibility, leadership, communication, and confidence while creating positive memories and stronger relationships.

At the heart of Mariposa is a message of respect—for themselves, their families, their school, and their community. Like the butterfly that represents the program, Mariposas is about growth, transformation, and helping young women recognize their value and their capacity to become leaders.

Fuerza

Fuerza began in Spring 2026 because of a need identified directly by a Mission Hills student. A ninth-grade student approached School Psychologist David Martinez and shared that he and his friends were struggling academically, particularly in mathematics. Rather than simply identifying the academic concern, the student helped identify the solution: create a space where he and his peers could receive support, build relationships, and encourage one another.

A senior student volunteered to tutor the group each week, and Fuerza was born.

The program currently serves eight students and provides both academic support and a safe space for students to develop relationships, leadership skills, resilience, respect, social-emotional skills, and personal growth. The group meets twice each week through Math Mondays and Tuesday discussion groups, with lunch provided to help remove barriers to consistent participation.

This school year, Fuerza is being led by School Counselors Eric Cruz and Carolyn Molina.

Our vision for Fuerza is to continue expanding opportunities for students through college visits, community service, leadership experiences, educational opportunities, and positive community-building experiences. These opportunities allow students to experience possibilities that may otherwise feel distant or inaccessible.

Why This Matters to San Marcos

The students participating in these programs are not simply attending intervention groups. They are becoming more connected members of their school and community.

They are tutoring younger and older peers. They are learning how to run small business projects. They are caring for school gardens. They are serving elementary students. They are developing leadership skills. They are visiting colleges and community organizations. They are learning to take pride in who they are, where they come from, and what they can contribute.

Most importantly, **they are learning that they belong.**

We believe this work aligns strongly with the values of the San Marcos community. Our goal is not simply to provide students with an activity during lunch. Our goal is to help develop young people who are connected to their school, invested in their community, proud of their identity and culture, and prepared to contribute to the communities they will eventually lead.

Funding from the San Marcos Community Foundation Grant would help us expand these opportunities and reduce financial barriers for students. Grant funds would support student enrichment experiences, educational and college visits, community service opportunities,

leadership activities, transportation and admission costs, program materials, meals, and other experiences that allow students to learn outside the traditional classroom.

Every dollar invested in these programs helps create an opportunity for a student to say, “I belong here. I have something to contribute. My future is bigger than I thought.”

We are proud of what our students have built, and we are grateful to the staff, families, administrators, and community partners who have believed in them along the way. In the long term, we hope the City of San Marcos will partner with us in continuing to grow this work and create even more opportunities for the young people of our community.

Thank you for considering our request and for investing in the students who will help shape the future of San Marcos.

With gratitude,

David Martinez,
School Psychologist, Mission Hills High School

Susan Martinez Alejandre
School Counselor, Mission Hills High School
San Diego County High School Counselor of the Year, 2025

Eric Cruz, Adriana Rios, Angela Segal, and Carolyn Molina
School Counselors, Mission Hills High School

On behalf of the Raíces, Mariposas, and Fuerza student communities




Gracias
Thank you for supporting
our camping trip!
With respect,
Raices
Video


Community Building
Fundraisers
Cultural Learning
Voice at the table
Field Trips
Community Service
Mariposa

Dear San Marcos Community Foundation,

This academic year, Mission Hills High School has expanded its targeted academic support through our Tutoring and Attendance Recovery Program. This initiative provides direct, small-group instruction led by our certificated teachers before and after school.

To maintain high student participation and keep students focused and engaged for the full 60-minute session before and after school, we are launching a Student Incentive Initiative. We are seeking financial support from foundations/local businesses to support our students (in the form of funding or the donation of small rewards, such as $5–$10 gift cards, promotional vouchers for a free item (e.g., a beverage, treat, or meal option), or small branded merchandise items.

By partnering with Mission Hills High School, your support will directly influence local youth development, incentivize dedicated study habits, and gain valuable visibility across our school community.

Thank you for your support of our San Marcos community and consideration of this grant application.

Sincerely,

Gary Pope
Principal
gary.pope@smusd.org

Program Spotlight

Mission Hills High School

RAICES



Mariposa







Mariposa

- Mariposa (Butterfly) is an empowerment group for 12 Latina students, 9th-12th grade.
- We meet every Thursday to foster self-esteem, cultural pride, community, and healthy relationships through discussions and activities.
- Over the year, I've witnessed remarkable growth—students who once felt lack of connection are now forming friendships, engaging in school, and gaining confidence in their potential.



Mission Hills High School, 2025





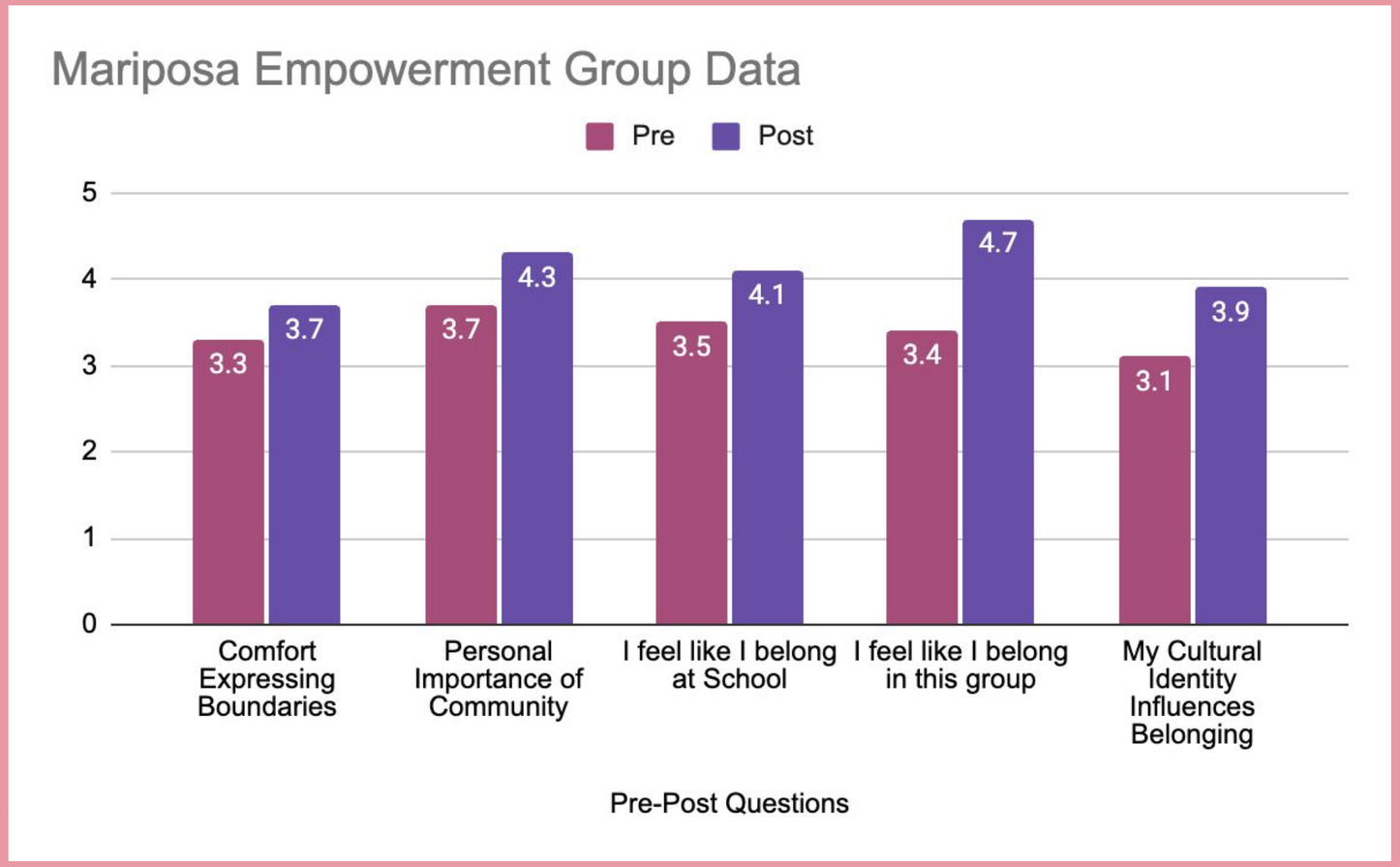


Data

"I had fun making the conchas because I usually don't get to stay after school and hang out with friends."

545 conchas made from scratch. Raised: ~$1,521





Based on a self-rating scale from 1 to 5

RAICES





Raíces, is a student-led initiative that has provided mentorship, belonging, access to opportunity and cultural empowerment.

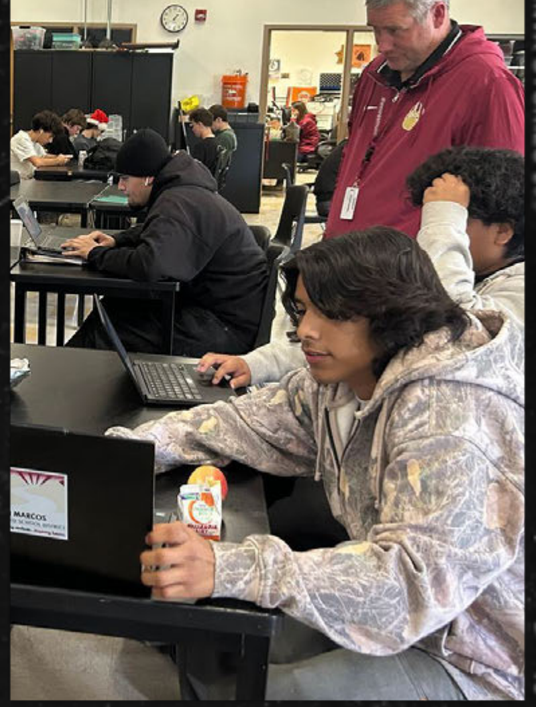
- Meeting weekly, 25 students engage in discussions, leadership activities, and business projects like selling tamales and creating 3D-printed ornaments for elementary students.
- Partnering with local businesses and the district's CTE program, Raíces fosters real-world skills and community connections.
- Their impact has even reached San Diego County of Ed leaders, highlighting student voices and experiences.

Mission Hills High School, 2025











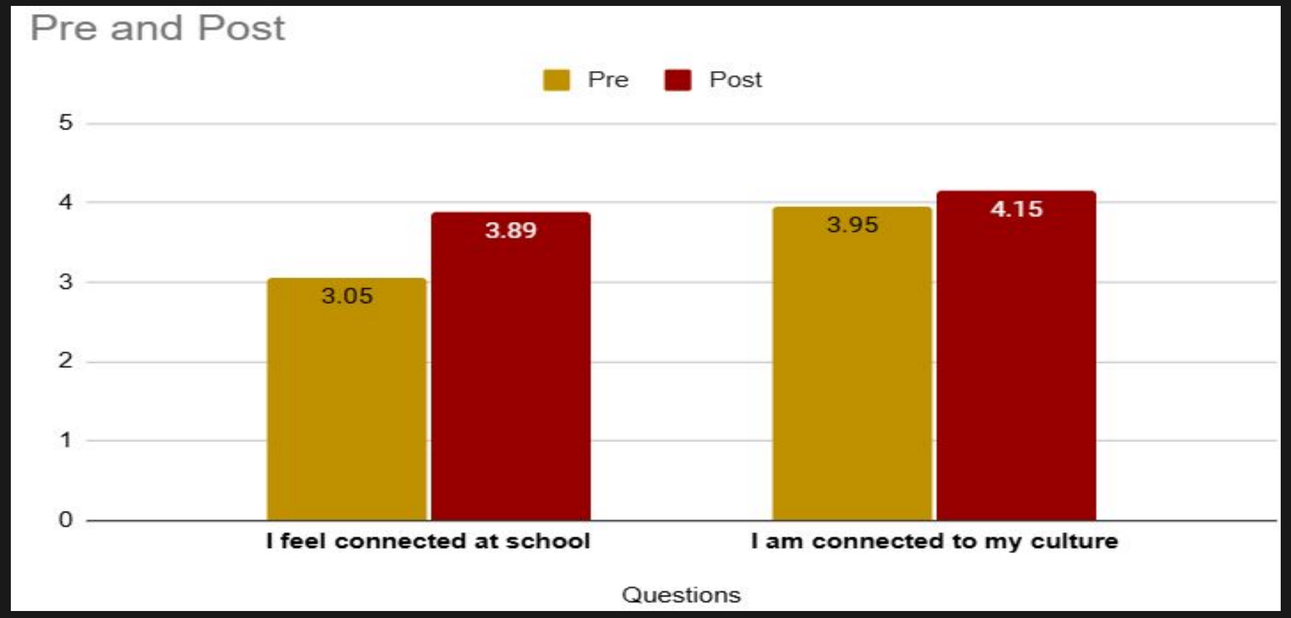




Impact

- 100% of Raices students can identify a trusted adult on campus.

- 1st Semester Suspension Rate:
  - 2024: 1.86%
  - 2023: 3.33%



Thank you for supporting our programs!



MISSION HILLS HIGH SCHOOL









MOUNTAIN SHADOWS
SUPPORT GROUP

Mountain Shadows Support Group
970 Los Vallecitos Blvd.
San Marcos, CA 92069

September 29, 2026

Dear San Marcos Community Foundation:

This letter confirms my authorization of the submission of this grant application for the Mountain Shadows Support Group (MSSG) project, "Pathways to Independence & Empowerment: Vocational & Life Skills Training for Intellectually & Developmentally Disabled Adults with Severe Behavioral Challenges."

Mountain Shadows New Beginnings (MSNB) is one of only two licensed Therapeutic Day Programs (TDP) in California, serving a population of dual-diagnosed individuals who are developmentally/intellectually disabled and demonstrate high-risk, challenging behaviors including physical aggression, self-injury, property destruction, and elopement.

Our request for a Transitional Skills Task Set will help us teach *basic yet vital vocational and life skills,* and provide the initial building blocks to greater independence and safe community integration by facilitating fundamental skill development for our program participants in the following areas: Retail/Services; Office Tasks; Assembly/Warehouse Skills; and Functional/Personal Life Skills.

As part of our foundational program, the Transitional Skills Task Set will help plant the seeds to a New Beginning for our participants who have never before been given a chance to bloom.

Thank you for your consideration of this grant application.

Please feel free to contact me if you have questions, or need additional information.

With Gratitude,

Stacy Sullivan
Executive Director I "Because I Care"
Mountain Shadows Support Group
Mountain Shadows Ancillary Services
760.533.4607

Title

Mountain Shadows Support Group - Pathways to Independence & Empowerment: Vocational & Life Skills Training for Intellectually & Developmentally Disabled Adults with Severe Behavioral Challenges

09/30/2026

id. 55329960

by **sheryl wilde** in **San Marcos Community Foundation**
on behalf of **Mountain Shadows Support Group**
swilde@mtnshadows.org

Original Submission

09/30/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mountain Shadows Support Group - Pathways to Independence & Empowerment: Vocational & Life Skills Training for Intellectually & Developmentally Disabled Adults with Severe Behavioral Challenges
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Pathways to Independence & Empowerment: Vocational & Life Skills Training for Intellectually & Developmentally Disabled Adults with Severe Behavioral Challenges
Project Start Date	1/4/2027
Project End Date	12/31/2032
Date by Which Funds Will Be Expended:	3/1/2027

Total Number of People Served by this Project	132
Total Number of People Served by this Project in San Marcos Only	132
Grant Amount Requested	3124
	Organization Details
Organization Name	Mountain Shadows Support Group
Organization Street Address	970 Los Vallecitos Blvd.
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	https://mtnshadows.org/
Organization's EIN	33-0311012 200 Mountain Shadows Support Group 3bec8739-6593-4759-8563-4f28888da7d3 970 Los Vallecitos Blvd San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-09-10T00:00:00 2026-09-14T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-09-08T00:00:00 1993 11
	Contact Information

Contact First Name	Sheryl
Contact Last Name	Wilde
Contact Title	Director of Communications
Contact Phone	+17605055044
Contact Email	swilde@mtnshadows.org
	Project Details
Briefly describe your request for funds.	Mountain Shadows New Beginnings (MSNB) is one of two licensed Therapeutic Day Programs (TDP) in California, serving a population of dual-diagnosed individuals society would prefer to lock away and forget. These individuals are developmentally/intellectually disabled and demonstrate high-risk, challenging behaviors including physical aggression, self-injury, property destruction, and elopement. MSNB believes in the **potential of every individua**l. Our mission is to provide each participant with the opportunity not just to survive but *thrive*. Participants in our program receive continuous clinical oversight by a multi-disciplinary team of specialists utilizing person-centered, positive psychology, combined with functional skill-building. We are *not* a day care. We *actively* work to empower individuals with real-world competencies. To advance this mission, we are requesting funding for a **Transitional Skills Task Set** that will teach *basic yet vital vocational and life skills,* and provide the initial building blocks to greater independence and safe community integration by facilitating fundamental skill development in the following areas: 1. Retail/Services 2. Office Tasks 3. Assembly/Warehouse Skills 4. Functional/Personal Life Skills As part of our foundational program, the Transitional Skills Task Set will help plant the seeds to a New Beginning for our participants who have never before been given a chance to bloom. **Product Website: https://hot-ideas.org/transitional-skills.html**

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	MSNB serves disabled/neurodivergent individuals with severe behavioral, emotional, physical, and psychological challenges. Without our program, they would have nowhere else to go, and no opportunity to live the "normal" kind of life most of us take for granted. The significance of this program to San Marcos is multifaceted: 1. It will empower MSNB participants to learn essential life and vocational skills, opening new pathways to live meaningful lives as active, productive, integrated members of the community, adding to the diversity and vibrance of San Marcos. 2. It will reinforce San Marcos' established reputation as an inclusive community where every member is valued, cherished, and embraced for their unique abilities and contributions. 3. It will offer new hope, to individuals who have never been given a chance, treating them like people, and creating new opportunities to learn, grow and thrive. The total anticipated number served is 132: 1. Initial roll-out to 12 critical need MSNB participants. 2. Potential secondary utilization by our Mountain Shadows Outreach Day Program which serves up to 120 disabled adults daily. **Darren is just one of the MSNB individuals who will benefit from this program. Please read his story attached.** At Mountain Shadows New Beginnings, no one is left behind.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	San Marcos collaborations: - Biggs Harley-Davidson Roads that Give Back 12th Annual Ride with hundreds of riders - Catalent San Diego 12th Annual Holiday Event - Amazing Mini Miracles Horse Therapy Visit

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	We are grateful to have received funding for two Power Lift Recliners, which are benefitting up to 120 intellectually & developmentally disabled clients physically, mentally, and emotionally each day.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**Mission and Impact** Where hope anchors, lives flourish. At Mountain Shadows, we have built a 42-year legacy upon the foundation of three simple words: *Because I Care*. Those three words, when spoken by individual members, or when embraced collectively by our entire Mountain Shadows Family, are the reason Mountain Shadows exists. *Because We Care*, we are dedicated to advancing our mission of supporting and empowering individuals with intellectual and developmental delays. Since 1984, Mountain Shadows has served as an anchor of hope, acting as ballast for a brighter future, where all our family members can live, grow, and thrive. We remain focused on meeting emerging needs, and developing sustainable solutions, to provide a complete *continuum of whole life care* for those we serve. By pairing unwavering standards of compassionate care, with a strong operational backbone of robust systems, compliance, governance, and financial controls, we have established a foundation which ensures our mission endures, today, and long into the future. As stewards of this organization, we are the eyes, ears, voice, legs, and arms, for those who have none. And we stand together, mission-driven, and future-ready, to serve them. Mountain Shadows. Hope anchors here. And lives flourish - *Because We Care*. **Strategic Objectives**

1. **Fostering a Whole Life Continuum of Care** –We strive to promote optimal health, development, and independence to individuals with disabilities, through all stages of life, from infants to seniors.

2. **Ensuring Sustainability** – By building upon our 42-year foundation, through steadfast leadership, we establish operational and financial systems and controls to ensure the long-term viability of our programs and services.

3. **Enhancing Quality of Life** – By developing custom programs, we cultivate the unique potential for growth and quality of life of each individual.

4. **Fostering Innovative Partnerships** – We create and nurture corporate, community, volunteer, and individual relationships to enrich and expand our programs and services.

5. **Promoting Community Integration** – We empower individuals to become active, contributing members of the community.

Programs and Services

Mountain Shadows is comprised of two operating entities, offering a broad scope of life-enriching programs and services to disabled individuals:

1. Residential Program – Through our residential services program, we offer 24/7 care in campus and community-based settings in San Diego and Riverside Counties.

Milestone Achievements and Impact on the Community:

We have built our program to 25 licensed residential homes in San Marcos, Escondido, and Jurupa Valley, with 261 direct support professionals, serving 136 residents.

2. Outreach Services Day Program – Our San Marcos licensed adult day program fuels the growth of individuals by enhancing life, leisure and work skills.

Milestone Achievements and Impact on the Community:

Now serving 110 individuals, our day program inspires individuals to explore, innovate, dream, socialize, and expand their world. In 2025 alone, more than 3,600 community activities were offered to program participants.

3. New Beginnings Day Program – Our San Marcos-based program serves dual-diagnosed individuals with intellectual and behavioral challenges.

Milestone Achievements and Impact on the Community:

Mountain Shadows launched a first of its kind program, serving disabled individuals with severely challenging behaviors, including aggression and violence. Today, our wait-list program is improving the lives of those never given a chance to succeed elsewhere.

4. Transportation Program – We are committed to providing equal transportation opportunities to individuals with disabilities.

Milestone Achievements and Impact on the Community:

Our Transportation Program boasts 18 para-transit buses and 7 wheelchair-accessible vans, serving more than 100 riders daily. In 2025, the program provided 6,563 rides to day program, medical appointments, and community activities; driving 152,332 miles to locations throughout the county.

5. Representative Payee Program – We are dedicated to assisting disabled individuals needing help with monthly expenses and other financial matters.

Milestone Achievements and Impact on the Community:

In 2025, our program served 252 individuals by providing monthly financial management services and aiding in the prevention of financial exploitation.

6. CARE Program – We support activities that provide disabled individuals the opportunity to socialize with one another, and with the broader community.

Milestone Achievements and Impact on the Community:

We enrich physical and mental wellbeing by hosting participation in a myriad of events, including Camp Able, Canine Therapy, San Diego Fair, Mountain High Adaptive Skiing, San Diego Trolly Tours, and more.

Testimonials

- *"Mountain Shadows has opened me up to how many good and caring people there are in the world. It's given me a lot of faith, and a lot of hope, that there are a lot of good people out there, even though we don't hear about it on the news."*
- *"To the staff at Mountain Shadows, I want to say, 'Thank you.' They love my son, Andres, and take care of him as if he was their own. They do that for all the residents. They are all treated with extra love and care."*
- *"I thank my lucky stars for Mountain Shadows. I've seen some other facilities and how they treat the kids. I can sleep at night knowing my child is taken care of. Mountain Shadows has far exceeded anything I could ever do for my daughter. So, I want to say, 'Thank you Mountain Shadows. I do appreciate it."*
- *"We have confidence, every single day, that Kara is safe and happy. That she's actually living a life. Mountain Shadows is a community. It's got every part of what life is. It's an amazing place. Mountain Shadows says, "Because We Care," and I believe that. Because We Care is true."*
- *"Mountain Shadows literally saved Gary's life twice. For that, I am eternally grateful. I call them angels on earth."*

Conclusion

Under the umbrella of the Mountain Shadows organization, we are proud to have built a community – the Mountain Shadows Family – where intellectually and developmentally disabled individuals live to their fullest potential.

We stand, united, 42 years strong, as integral members of the greater community, with 28 service locations across San Marcos, San Diego, and Riverside, employing 412 individuals, and serving 408 disabled individuals across all of our programs.

Please upload any community letters or media in support of this project.

Meet_Darren-New_Beginnings_Participant.pdf

New_Beginnings_-_Hope_is_the_Heros_Journey.pdf

San_Marcos_Community_Foundation_Power_Lift_Recliners_Grant_2026.pdf

SMCF_Grant_Presentation_Blog_Sept_2026.pdf

Meet_DaQuan_With_Wings_to_Fly_Mountain_Shadows_Resident.pdf

Meet_Alex_-_A_Mountain_Shadows_Superhero_2026.pdf

Please upload the annual operating budget for your organization.

Mountain_Shadows_Budget_2025.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

MSSG_Financials_with_Audit_Report_as_of_12-31-25.pdf

Please attach the first two pages of your Federal 990.

MSSG_2025_990.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Mountain_Shadows_Grant_Letter-Pathways_to_Independence_Empowerment_September_29_2026.pdf

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Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	3124
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We are nearly 100% reliant on funds from the State which we are required to use for basic needs-housing-caregivers-food-utilities. It is unlikely the Skills Task Set will be purchased without a grant.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Hands On Tasks Transitional Skills Task Set	$ 2,873.00	https://hot-ideas.org/transitional-skills.html
Sales Tax at 8.75%	$ 251.00	
Total budget for this PROJECT:	$ 3,124.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	None		
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Mountain Shadows Combined Operations
Monthly Profit & Loss Budget Summary
Calendar Year 2025

Census	Jan Budget	Feb Budget	Mar Budget	Apr Budget	May Budget	Jun Budget	Jul Budget	Aug Budget	Sep Budget	Oct Budget	Nov Budget	Dec Budget	Total
ICF/DD-H&N Days	4,360	3,938	4,360	4,219	4,360	4,219	4,360	4,360	4,219	4,360	4,219	4,360	51,336
Leave/Bed Hold Days	76	69	76	74	76	74	76	76	74	76	74	76	895
Total Days	4,436	4,007	4,436	4,293	4,436	4,293	4,436	4,436	4,293	4,436	4,293	4,436	52,232
Revenues													
ICF/DD-H&N Revenues	1,791,131	1,617,796	1,791,131	1,733,352	1,791,131	1,733,352	1,791,131	1,791,131	1,733,352	1,791,131	1,733,352	1,791,131	21,089,121
Leave/Bed Hold Revenues	30,525	27,571	30,525	29,540	30,525	29,540	30,525	30,525	29,540	30,525	29,540	30,525	359,409
Total Operating Revenues	1,821,656	1,645,367	1,821,656	1,762,893	1,821,656	1,762,893	1,821,656	1,821,656	1,762,893	1,821,656	1,762,893	1,821,656	21,448,530
MSAS/Other Revenue	332,855	304,272	332,855	323,327	332,855	323,327	332,855	332,855	323,327	332,855	323,327	332,855	3,927,564
Total Revenues	2,154,511	1,949,639	2,154,511	2,086,220	2,154,511	2,086,220	2,154,511	2,154,511	2,086,220	2,154,511	2,086,220	2,154,511	25,376,093
Expenses													
Resident Care													
Wages & Related	1,128,780	1,026,372	1,128,780	1,094,644	1,128,780	1,094,644	1,128,780	1,128,780	1,094,644	1,128,780	1,094,644	1,128,781	13,306,410
Workers Comp	40,163	36,782	40,163	39,036	40,163	39,036	40,163	40,163	39,036	40,163	39,036	40,163	474,069
Supplies & Other	348,169	333,530	348,169	343,289	348,169	343,289	348,169	348,169	343,289	348,169	343,289	348,169	4,143,869
Consultants	24,063	24,063	24,063	24,063	24,063	24,063	24,063	24,063	24,063	24,063	24,063	24,063	288,750
Total Resident Care	1,541,174	1,420,747	1,541,174	1,501,032	1,541,175	1,501,032	1,541,175	1,541,175	1,501,032	1,541,175	1,501,032	1,541,175	18,213,098
Plant Operations													
Wages & Related	14,624	14,624	14,624	14,624	14,624	14,624	14,624	14,624	14,624	14,624	14,624	14,624	175,490
Workers Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
Maint & Supplies	34,680	34,680	34,680	34,680	34,680	34,680	34,680	34,680	34,680	34,680	34,680	34,680	416,158
Utilities	18,563	18,563	18,563	18,563	18,563	18,563	18,563	18,563	18,563	18,563	18,563	18,563	222,750
Total Plant Operations	67,866	67,866	67,866	67,866	67,866	67,866	67,866	67,866	67,866	67,866	67,866	67,866	814,397
Administration													
Wages & Related	148,184	148,184	148,184	148,184	148,184	148,184	148,184	148,184	148,184	148,184	148,184	148,184	1,778,212
Workers Comp	441	441	441	441	441	441	441	441	441	441	441	441	5,286
Insurance	28,750	28,750	28,750	28,750	28,750	28,750	28,750	28,750	28,750	28,750	28,750	28,750	345,000
Other	96,427	96,427	96,427	96,427	96,427	96,427	96,427	96,427	96,427	96,427	96,427	96,427	1,157,129
Total Administration	273,802	273,802	273,802	273,802	273,802	273,802	273,802	273,802	273,802	273,802	273,802	273,802	3,285,628
Property Bond & Misc													
Property & Related	60,614	60,614	60,614	64,774	60,614	60,614	57,809	57,809	57,809	57,809	57,809	61,969	718,856
Quality Assurance Fee	99,354	87,895	99,354	95,535	99,354	95,535	99,354	99,354	95,535	99,354	95,535	99,354	1,165,512
Total Property Bond & Misc	159,968	148,509	159,968	160,309	159,968	156,149	157,163	157,163	153,343	157,163	153,343	161,323	1,884,369
Total Expenses	2,042,811	1,910,925	2,042,811	2,003,009	2,042,811	1,998,849	2,040,006	2,040,006	1,996,044	2,040,006	1,996,044	2,044,167	24,197,492
Net Profit(Loss)	111,700	38,714	111,699	83,211	111,699	87,371	114,504	114,504	90,176	114,504	90,176	110,344	1,178,601

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
MOUNTAIN SHADOWS SUPPORT GROUP, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 970 LOS VALLECITOS BLVD
Room/suite: 240

City or town, state or province, country, and ZIP or foreign postal code: SAN MARCOS, CA 92069

F Name and address of principal officer: WADE WILDE
SAME AS C ABOVE

D Employer identification number: 33-0311012

E Telephone number: 760-743-3714

G Gross receipts $: 21,344,156.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.MTNSHADOWS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1988

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE HOUSING, CARE AND NURSING SERVICES FOR DEVELOPMENTALLY DISABLED INDIVIDUALS.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	449
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue 8	Contributions and grants (Part VIII, line 1h)	0.	0.
9	Program service revenue (Part VIII, line 2g)	20,201,863.	20,639,592.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	549,204.	619,555.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	594,597.	85,009.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	21,345,664.	21,344,156.
Expenses 13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15,937,624.	16,084,454.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,771,463.	6,624,238.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	22,709,087.	22,708,692.
19	Revenue less expenses. Subtract line 18 from line 12	-1,363,423.	-1,364,536.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances 20	Total assets (Part X, line 16)	31,866,007.	32,006,965.
21	Total liabilities (Part X, line 26)	12,534,269.	13,458,908.
22	Net assets or fund balances. Subtract line 21 from line 20	19,331,738.	18,548,057.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

ROBERT CHAKARIAN, TREASURER
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
ERIN M. MCCABE		05/11/26	☐	P00543831

Firm's name: CHAKARIAN & ASSOCIATES, CPA'S, INC. — Firm's EIN: 11-3649226

Firm's address: 3971 GOLDFINCH STREET, SAN DIEGO, CA 92103-2945 — Phone no. (619) 297-4700

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission: NONE

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 $ 17,729,484. including grants of $) (Revenue $ 20,639,592.)
TO PROVIDE HOUSING, CARE AND NURSING SERVICES AND PROMOTE THE WELFARE OF DEVELOPMENTALLY DISABLED RESIDENTS RESIDING IN THE FACILITIES.

4b (Code:) (Expenses $ Including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 17,729,484.



MOUNTAIN SHADOWS
SUPPORT GROUP



MOUNTAIN SHADOWS
ANCILLARY SERVICES

$10,350,000
CALIFORNIA STATEWIDE COMMUNITIES' DEVELOPMENT AUTHORITY
Insured Health Facilities Revenue Bonds
(Mountain Shadows Support Group), Series 2016A

ANNUAL REPORT FOR THE YEAR ENDING
DECEMBER 31, 2025

DATE FILED: MAY 8, 2026

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ITEM	DESCRIPTION	PAGE
1.	Financial Ratios	ii

Exhibit A: Audited Combined Financial Statements for the Fiscal Year Ended December 31, 2024

- Statement of Financial Position
- Statement of Activities and Changes in Net Assets
- Statement of Cash Flows
- Statement of Functional expenses

Mountain Shadows Support Group
Audited Combined Financial Statements
December 31, 2025

MOUNTAIN SHADOWS
SUPPORT GROUP

MOUNTAIN SHADOWS
ANCILLARY SERVICES

Presented by
Pinnacle Accounting & Financial Services
A Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Mountain Shadows Support Group
San Marcos, CA

Opinion

We have audited the accompanying combined financial statements of Mountain Shadows Support Group (a non-profit organization) and affiliates, which comprise the combined statement of financial position as of December 31, 2025, and the related combined statements of activities and changes in net position, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Mountain Shadows Support Group and affiliates as of December 31, 2025, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mountain Shadows Support Group and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mountain Shadows Support Group's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mountain Shadows Support Group's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mountain Shadows Support Group's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Mountain Shadows Support Group's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 20, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived, other than as discussed above as another matter.

Other Matters

In connection with our audit, nothing came to our attention that caused us to believe that Mountain Shadows Support Group failed to comply with the loan and regulatory agreement as described in Note 4, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Required Ratios and Days Cash on Hand Report and the Schedule of Operational Activity by Entity and accompanying notes on pages 19-21 are presented for purposes of additional analysis and are not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the board of directors and management of Mountain Shadows Support Group, California Statewide Communities Development Authority, and BNY Western Trust Company and is not intended to be and should not be used by anyone other than these specified parties.

Pinnacle Accounting & Financial Services
Sacramento, CA
May 8, 2026

Mountain Shadows Support Group
Combined Statement of Financial Position
December 31, 2025
(With comparative Totals for December 31, 2024)

ASSETS

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 5,925,768	$ 6,307,345
Accounts receivable	2,205,467	1,538,174
Other receivables	52,458	126,748
Prepaid expenses	314,536	299,750
Total Current Assets	8,498,229	8,272,017
Property and equipment, net of accumulated depreciation	10,367,618	10,893,614
Total Property and Equipment	10,367,618	10,893,614
ROU ASSET		
Operating lease right-of-use asset, net	510,251	854,311
OTHER ASSETS		
Deposits	100,631	84,228
Investments	16,726,954	15,707,461
Resident accounts held in trust	1,672,783	861,550
Total Other Assets	18,500,369	16,653,239
TOTAL ASSETS	$ 37,876,467	$ 36,673,181

LIABILITIES & NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 707,968	$ 642,734
Accrued expenses & claims	1,716,842	1,575,769
Bonds payable - current portion	1,120,000	1,075,000
Operating lease liability - current portion	355,465	342,197
Interest payable	100,062	121,563
Total Current Liabilities	4,000,337	3,757,262
LONG-TERM LIABILITIES		
Bonds payable - net of amortized discounts & premiums	3,844,985	4,998,057
Operating lease liability - long term portion	182,868	538,332
Total Long-term Liabilities	4,027,853	5,536,389
OTHER LIABILITIES		
Resident accounts held in trust	1,672,783	861,550
Total Other Liabilities	1,672,783	861,550
Without donor restrictions	28,175,494	26,517,980
TOTAL NET ASSETS	28,175,494	26,517,980
TOTAL LIABILITIES AND NET ASSETS	$ 37,876,467	$ 36,673,181

See accompanying notes and independent auditor's report

Mountain Shadows Support Group
Combined Statement of Activities and Changes in Net Position
December 31, 2025
(With comparative Totals for December 31, 2024)

REVENUE, GAINS, AND OTHER SUPPORT	2025	2024
Patient Care - net of contractual allowances and adjustments	$ 20,724,600	$ 20,796,458
Outreach Services	4,265,178	2,405,672
Supporting Services	2,161,954	2,318,535
San Diego Regional Center Transportation	965,628	518,997
Net investment income	619,554	549,204
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	28,736,915	26,588,865
EXPENSES		
Program	19,766,428	19,458,197
Management and general	7,893,820	7,805,975
TOTAL EXPENSES	27,660,248	27,264,172
Change in Net Assets before unrealized gain on investments	1,076,667	(675,307)
Unrealized gain on investments	580,847	659,132
CHANGE IN NET ASSETS	1,657,514	(16,175)
NET ASSETS AT BEGINNING OF YEAR	26,517,980	26,534,155
NET ASSETS AT END OF YEAR	$ 28,175,494	$ 26,517,980

See accompanying notes and independent auditor's report

Mountain Shadows Support Group
Combined Statement of Functional Expenses
For the Year Ended December 31, 2025
(With Summarized Comparative Totals for December 31, 2024

	2025			
	Program Services	Management & General	Combined Total	2024
Compensation	$ 15,440,695	$ 2,479,332	$ 17,920,027	$ 17,715,169
Insurance	905,782	741,135	1,646,918	1,360,630
Payroll taxes	1,183,374	232,744	1,416,118	1,282,906
Quality assurance fee	913,729	-	913,729	926,819
Food	7,401	698,832	706,232	686,816
Depreciation and amortization	25,412	648,113	673,525	642,765
Professional services	207,527	312,046	519,573	469,827
Program supplies	298,819	182,571	481,390	524,656
Repairs and maintenance	27,555	421,110	448,664	596,032
Lease cost	315,778	104,256	420,034	391,042
Computer expenses	8,927	410,925	419,851	368,537
Employee benefits	-	414,969	414,969	401,172
Utilities	55,258	330,197	385,455	379,982
Licenses and Property Tax	18,359	355,130	373,489	376,243
Transportation/auto expense	163,828	84,978	248,805	255,056
Office expenses & miscellaneous	24,566	191,667	216,232	195,655
Other nursing services	150,629	25,813	176,443	163,391
Interest expense	-	78,553	78,553	121,553
Minor furnishings & equipment	1,034	60,329	61,363	75,184
Dues and subscriptions	4,011	53,794	57,804	45,161
Advertising and promotion	2,333	21,404	23,737	7,683
Seminars and meetings	7,194	14,947	22,141	21,180
Travel	192	18,166	18,358	24,018
Equipment rental and repair	4,027	4,571	8,597	6,267
Printing and Postage	-	8,240	8,240	13,421
Contract labor	-	-	-	213,009
TOTAL EXPENSES	$ 19,766,428	$ 7,893,820	$ 27,660,248	$ 27,264,172

See accompanying notes and independent auditor's report

Mountain Shadows Support Group
Combined Statement of Cash Flows
For the Year Ended December 31, 2025
(With Comparative Totals for December 31, 2024)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 1,657,514	$ (16,175)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	673,525	642,765
Unrealized gain on investments	(580,847)	(659,132)
(Increase) decrease in operating assets:		
Accounts receivable	(667,294)	950,354
Other receivables	74,291	165,026
Prepaid expenses	(14,786)	23,091
Deposits	(16,403)	(16,226)
Increase (decrease) in operating liabilities:		
Accounts payable	65,235	(636,737)
Accrued expenses	141,073	174,437
Interest payable	(21,500)	(20,700)
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,310,808	606,703
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(40,129)	(471,505)
Purchase of Investments	(438,646)	(2,378,656)
NET CASH USED BY INVESTING ACTIVITIES	(478,776)	(2,850,161)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payment of bonds, financing costs, mortgages and Loans payable	(1,108,072)	(1,068,072)
Net cash on lease liabilities	(105,537)	(82,282)
NET CASH USED BY FINANCING ACTIVITIES	(1,213,609)	(1,150,354)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(381,577)	(3,393,812)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	6,307,345	9,701,157
CASH AND CASH EQUIVALENTS AT END OF YEAR	5,925,768	6,307,345
Supplemental Information:		
Interest paid for the year ending December 31	$ 78,553	$ 121,553

See accompanying notes and independent auditors' report

Note 1 - Summary of Significant Accounting Policies and Nature of Activities

There are two (2) corporate entities that operate under the umbrella of Mountain Shadows Support Group. These are Mountain Shadows Support Group and Mountain Shadows Ancillary Services, Inc. (MSAS). The two corporate entities are referred to collectively as Mountain Shadows Support Group or MSSG throughout this report.

Mountain Shadows Support Group was incorporated as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and the laws of the State of California on July 1, 1988. MSAS was formed May 5, 2003. Mountain Shadows Support Group's purpose is to promote the welfare of developmentally disabled infants, children, adolescent, and adult residents by assisting in their physical, social, educational, occupational, and vocational development.

On October 1, 2002, Mountain Shadows Support Group acquired the real estate and business of Mountain Shadows Community Homes in Escondido and San Marcos, California, and currently owns and operates 19 licensed Intermediate Care Facilities for the Developmentally Disabled with a total of 123 beds composed of 96 Habilitative (ICF/DD-H) beds and 27 Nursing (ICF/DD-N) beds. Mountain Shadows Support Group acquired the real estate and business of Special Kids Homes in Riverside, California, on March 1, 2006, and currently owns and operates 6 licensed Intermediate Care Facilities for the Developmentally Disabled with a total of 36 beds all composed of Nursing (ICF/DD-N) beds. Combined residential operations total 159 beds. In August 2007, MSAS purchased Outreach services, a business providing MR/DD day program services located in San Marcos, California, and has grown its center-based service to over 100 participants. Services have expanded to include community-based services in addition to transportation primarily with special lift-equipped buses acquired via the State of California Section 5310 grant program.

Financial Statement Presentation

Financial statement presentation follows the standards of the Financial Accounting Standards Board in its FASB ASC 958 *Financial Statements of Not-for-Profit Organizations.* Mountain Shadows Support Group reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. As explained on page 19, these financial statements also consolidate the activity of Mountain Shadows Ancillary Services, Inc (MSAS).

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Mountain Shadows Support Group's financial statements for the year ended December 31, 2024, from which the summarized information was derived.

Note 1 - Summary of Significant Accounting Policies (cont.)

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America and accordingly reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of reporting cash flows, cash and cash equivalents include all highly liquid investments with an initial maturity of three months or less.

Prepaid Expenses

Expense items of a nature which will benefit future periods are charged to the prepaid expense account and are amortized over the actual periods benefitted.

Property and Equipment

Property and equipment costing $7,500 or more is capitalized at cost and depreciated. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets. Depreciation expense for the year ending December 31, 2025, is $566,125.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statement of activities and changes in net assets and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Donated Services

The criteria for recognizing donated services in accordance with FASB ASC 958, *Accounting for Contributions Received and Contributions Made*, is if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The organization receives various donated services; however, these services did not meet the criteria established by FASB ASC 958 and are not included in the financial statements.

Revenue Recognition

Patient service revenues, net of contractual allowances and adjustments, are recognized when the performance obligations of patient care are met.

Note 1 - Summary of Significant Accounting Policies (cont.)

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

Functional Expense Allocations

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as personnel costs, professional services, office expenses, information technology, insurance, and other, which are allocated on the basis of estimates of time and effort.

Leases

Mountain Shadows Support Group determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the consolidated statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. Mountain Shadows Support Group does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Subsequent Events

Management has evaluated subsequent events through May 8, 2026, the date the financial statements were available to be issued. Management is not aware of any such subsequent events that would require further disclosure or adjustment to the financial statements.

Net Assets and Accounting Principles

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in it corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Note 1 - Summary of Significant Accounting Policies (cont.)

Net Assets and Accounting Principles (cont.)

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. Mountain Shadows Support Group does not have any Net assets *with donor restrictions.*

It is the policy of the Board of Directors of the Organization to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums of net assets *without donor restrictions* to assure adequate financing of such improvements and acquisitions.

Recently adopted accounting policies

In 2022, Mountain Shadows Support Group adopted Accounting Standards Update (ASU) No. 2016-02, Leases, which requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. Mountain Shadows Support Group elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. As a result of implementing ASU No. 2016-02, Mountain Shadows Support Group recognized right-of-use assets of $1,836,381 and lease liabilities totaling $1,836,381 in its consolidated statement of financial position as of January 1, 2022.

Note 2 – Income Tax Status

Mountain Shadows Support Group and Mountain Shadows Ancillary Services are nonprofit organizations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organizations qualify for the charitable contribution deduction under Section 170(b)(1)(A) and have been classified as organizations other than a private foundation under Section 509(a)(2). The Organizations are also exempt from income taxes under related California revenue code Section 23701(d) of the California State Revenue and Taxation Code. Accordingly, no provision for income taxes is recorded in the financial statements.

Uncertain Tax Positions

The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, Mountain Shadows Support Group may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the

Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for 2025.

Note 2 – Income Tax Status (cont.)

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, 2025, Mountain Shadows Support Group believes it does not have any taxable unrelated business income and has not accrued interest or penalties related to uncertain tax positions. Mountain Shadows Support Group files its Form 990 in the U.S. federal jurisdiction and a copy of it with the Office of the State's Attorney General for the State of California. Mountain Shadows Support Group is generally no longer subject to examination by the Internal Revenue Service and the State of California for years before 2021 and 2020 respectively.

Note 3 - Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of receivables. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and credit to accounts receivable. Accounts receivable as of December 31, 2025, are $2,205,467.

Note 4 – Regulatory Agreement and Restricted Deposits

In accordance with the Loan Agreement, Indenture of Trust, Subordination Agreement, Investment Agreement and First Deed of Trust, dated October 1, 2017, used to issue bonds to refinance existing bonds, existing facilities improvements and purchase residential facilities, Mountain Shadows Support Group is required to set up, fund and maintain various accounts with designated special purposes in regard to the bonds and maintenance of the property.

Two of these accounts are specific loan covenants that Mountain Shadows Support Group must comply with in order to stay in compliance with these preceding agreements. Pursuant to the Loan Agreement, the Corporation has pledged its Gross Revenues and the *Gross Revenue Fund* to the Trustee and the Office, as security for its obligations with respect to the Bonds and any Parity Debt. The balance in this account as of December 31, 2025, is $681,428.

Debt Service Reserve Account. The Bonds are also secured by a Debt Service Reserve Account in the amount of the sum of the Series 2017 A Debt Service Reserve Account Requirement and the Series 2020 A-T Debt Service Reserve Account. The balances of the 2017 'A' account is $676,272, and the 2017 A-T account $30. These accounts are in compliance with the covenants.

Note 4 – Regulatory Agreement and Restricted Deposits (cont.)

The process for deposits of gross revenue is such that funds are initially deposited into a jointly owned bank account of Mountain Shadows Support Group, the Statewide Health Planning Authority, and BNY Mellon at Union Bank of California. At the end of each month funds are then transferred to BNY Mellon to pay down debt and then allocated according to the Indenture. Mountain Shadows Support Group, The Authority and BNY Western Trust Company, all have the ability to transfer funds to the proper accounts.

As of December 31, 2025, restricted deposits consist of the following bank accounts and funds as follows:

Gross Revenue Fund	$	681,428
Principal Fund		1,227,830
Debt Service Reserve Funds		676,273
Escrow Fund		554,747
Interest Account Fund		133,876
Revenue Fund		112,250
Project Fund		47
Debt Service Reserve Funds - A-T Bonds		30
BNY Capital Receipts		24
Total Restricted Deposits	$	3,386,505

These accounts held at this bank are in excess of the federally insured amount of $250,000.

Note 5 - Prepaid Expenses

Prepaid expenses consist of the following:

Licenses	$	248,184
Insurance		28,404
Computer Upgrades		37,948
Total prepaid expenses	$	314,536

Note 6 - Property and Equipment

Property and equipment consist of the following as of December 31, 2025:

Land	$	3,404,171
Buildings and improvements		12,825,436
Equipment		448,133
Furniture and fixtures		76,160
Vehicles		1,031,454
Total Property and Equipment	$	17,785,354
Less: accumulated depreciation		(7,417,736)
Net Property and Equipment	$	10,367,618

Note 7 – Deposits

Deposits consist of the following as of December 31, 2025:

Workers compensation deposit-MSCH	$	76,582
SKH Home rent deposit - MSCH		9,000
Security Deposits - MSAS		15,049
Total Deposits	$	100,631

Note 8 - Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy prioritizes the inputs to valuation technics used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1: Quoted prices in active markets for identical securities.
Level 2: Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayments, spreads, credit risk, etc.).
Level 3: Significant unobservable inputs (including the Foundation's own assumptions in determining the fair value of investments).

A significant portion of our investment assets are classified within Level 1 because they comprise equities and fixed income bonds with readily determinable fair values based on daily redemption values.

The following table presents assets measured at fair value on a recurring basis.

	Level 1	Level 2	Level 3	Total
Cash/Currency	$ 1,178,381	$ -	$ -	$ 1,178,381
Equities	5,466,278	-	-	5,466,278
Mutual Funds	1,140,389	-	-	1,140,389
Fixed Income-Bonds	8,941,906	-	-	8,941,906
	$ 16,726,954	$ -	$ 0	$ 16,726,954

Note 9 - Accrued Expenses

Accrued expenses consist of the following:

Payroll and payroll related liabilities	$	1,120,813
Vacation payable		408,748
Quality Assurance fees		111,189
Supported Services Claim		76,094
Total accrued expenses	$	1,716,843

Note 10 - Lease Commitments

Mountain Shadows Support Group evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent Mountain Shadows Support Group's right to use underlying assets for the lease term, and the lease liabilities represent Mountain Shadows Support Group's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. Mountain Shadows Support Group has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments.

As a lessee, the Organization leases office space for administrative purposes under an operating lease expiring May 31, 2027. The lease term excludes a five-year extension, available at Mountain Shadows Support Group's option, which is not reasonably certain to exercise. Therefore, the payments associated with the extension are not included in the ROU asset nor the lease liability recognized as of December 31, 2025. The Organization also leases equipment for administrative purposes under a month-to-month lease, which is not included in ROU assets or liabilities.

Cash paid for operating leases for the year ended December 31, 2025, was $368,640. There were no noncash investing and financing transactions related to leasing.

Future maturities of lease liabilities are presented in the following table, for the fiscal years ending December 31:

Year Ending 31-Dec		
2026	$	368,640
2027		184,320
Total Lease Payments		552,960
Less: Present Value Discount		(14,628)
Total Lease Obligations	$	538,332

Note 11 – Debt - Loans and Mortgages Payable

As of December 31, 2025, all mortgages have been refinanced or paid off through sale of the real estate securing those mortgages. Hence, there are no outstanding mortgage obligations for individual homes.

Note 12 - Bonds Payable

Bond Refinancing – On October 1, 2016, Mountain Shadows Support Group refinanced its outstanding bonds and replaced them with a new issue. Mountain Shadows Support Group used the proceeds of the Series 2017 A Bonds, together with other available funds, to (i) refund a portion of the Prior Bonds and four taxable bank loans (described below); (ii) finance the Project; (iii) fund the Debt Service Reserve Account established under the Indenture in an amount equal to

Note 12 - Bonds Payable (cont.)

the Series 2016 A Debt Service Reserve Account Requirement; (iv) pay the premium and related fees to the Office in connection with the Contract of Insurance as it relates to the Series 2016 A Bonds; and (v) pay certain of the costs of issuance of the Series 2016 A Bonds.

Mountain Shadows Support Group used the proceeds of the Series 2016 A-T Bonds to: (i) refund the remaining portion of the Prior Bonds not being refunded with the proceeds of the Series 2017 A Bonds; (ii) fund a debt service reserve account for the Series 2020 A-T Bonds; (iii) pay a premium and related fees to the Office in connection with the insurance of the Series 2020 A-T Bonds; and (iv) pay certain of the costs of issuance of the Bonds. The portion of the Prior Bonds that is being refunded with the proceeds of the Series 2017 A-T Bonds were used to acquire four houses that are no longer being used in the conduct of Mountain Shadows Support Group's programs and that Mountain Shadows Support Group sold in 2017.

In 2016, Mountain Shadows Support Group retroactively adopted the requirements in FASB ASC 835-30 to present debt issuance costs as a reduction of the carrying amount of the debt rather than as an asset. Bonds Payable as of December 31, 2016, were reported in the statement of financial position as $13,564,440. Amortization of the debt issuance costs is reported as interest expense in the statement of activities and amortization of the Bond Premium credited against interest expense. Bonds Payable for 2025, are reported net of debt issuance costs and bond premium.

As of December 31, 2025, Bonds payable consist of the following:

Maturity	Principal	Interest Rate	Price	Annual Interest
"January 1, 2026"	$ 1,120,000	4.00%	100.00%	$ 44,800
"July 1, 2031"	2,655,000	5.00%	100.00%	132,750
"January 1, 2041"	1,185,000	3.50%	98.32%	41,475
Plus: Unamortized Bond Premium	116,970			(100,062)
Less: Unamortized Bond Issuance Costs	(111,985)			78,553
	$ 4,964,985			$ 197,515

Redemption - The Bonds maturing on or before January 1, 2026, are not subject to optional redemption prior to maturity. The Bonds maturing after January 1, 2027, are subject to optional redemption prior to their stated maturity, on or after January 1, 2027, at the option of the Authority (which option shall be exercised as directed by the Corporation), in whole or in part by lot (in such maturities as are designated by the Corporation, or if the Corporation fails to so designate, in inverse order of maturity, and by lot within a maturity) on any date, upon at least forty-five (45) days (or such fewer number of days acceptable to the Trustee in its sole discretion) prior written notice to the Trustee from the Corporation, from any source of available moneys, at a redemption price equal to the principal amount of the Bonds called for redemption, together with accrued interest to the date fixed for redemption, without premium.

Note 12 - Bonds Payable (cont.)

Under *Redemption* of the Indenture, mandatory sinking fund redemption payments for the next five years are established as follows:

Year Ending Dec	
2026	$ 1,120,000
2027	480,000
2028	505,000
2029	530,000
2030	402,677
Thereafter	1,927,308
	$ 4,964,985

Note 13 - Bond Issue Costs and Premium Amortization

	Issue Costs	Premium
Issue Costs/ Premium	$ 1,095,165	$ 1,381,360
Accumulated Amortization	(983,180)	(1,264,390)
	$ 111,985	$ 116,970

Bond Issue Costs are amortized over the weighted average maturity date of all of the bonds combined, which is 10 years.

Note 14 - Concentration of Revenue

Substantially all of the revenue comes from the State of California Health Services. The revenue rates are set by the State annually.

Note 15 - Employee Benefit Plan

Mountain Shadows Support Group participates in a 401(k) deferred profit-sharing plan (a defined contribution plan). All employees that have completed a minimum of one thousand hours of service are eligible to participate in the plan. Contributions are made by Mountain Shadows Support Group based upon each employee's contributions and eligibility. Mountain Shadows Support Group's contribution to this plan was $242,413 for the year ended December 31, 2025.

Note 16 - Related Party Transactions

The Treasurer receives compensation for accounting and tax services provided to Mountain Shadows Support Group as approved by the Board. Mountain Shadows Foundation was formed May 8, 2003, to operate the fund-raising activities and provide support for Mountain Shadows Support Group. Conflict of interest forms are completed annually and reviewed/approved by all Board members.

Note 17 – Contingent Liability

The Organization has a pending legal for a claim filed on December 23, 2025, in San Diego County Superior Court, as a Class Action and PAGA Action. This lawsuit is against plaintiff Janet Cerda-Puentes alleged on her behalf and on behalf of all other similarly situated employees that Mountain Shadows Support Group, filed to pay its employees minimum, regular and overtime wages, failed to provide its employees California compliant meal and rest periods, failed to timely pay final wages to employees who were separated from employment, failed to provide accurate wage statements, and failed to indemnify its employee for their use of their cell phones. Plaintiff seeks to recover unpaid wages and related penalties under the provisions of the California Labor Code, including statutory penalties in the Class Action and civil penalties in the PAGA Action. The Class Period is currently from December 23, 2021 to the present, and the PAGA Period is from December 23, 2025 to the present.

There is a second Class Action lawsuit filed on February 2, 2026, in the same county. It is anticipate that the complaint will be amended to add a PAGA claim. This action was filed by Christian Lopez and Kimberly Tapia also as representatives of the Class.

Class and PAGA actions are generally resolved at mediation with a private mediator, primarily because of the high cost of litigating such claims. Therefore, the Organization has agreed to seek an out-of-court settlement using the process of private mediation. The mediation is currently scheduled for October 22, 2026, with experienced Mediator Katherine Edwards. The goal is to mediate both matters at the same time.

It is too early to determine the likelihood of a favorable or unfavorable outcome to the case and it is too early to estimate any potential losses. As such, no liability has been recorded on the Organization's statement of financial position.

by Sheryl Wilde

"I got taken away from my family when I was eleven. That was a way out, so it worked for me. I found my way out! There was a lot of arguing, and the police came to the house all the time. It was an abusive household. It was a foster home and it was toxic as heck. I got tired of all that. So, yeah, that was my way out, and it felt great."

~ DaQuan

When eleven year old DaQuan came to Mountain Shadows, he was "very neglected," says Ruth Hill, Member, Board of Directors. "He came to us with no anchor, no sense of stability. His family couldn't take care of him.

"He wasn't going to school regularly before he came to us. I think that hindered him at first, because he had not really had an education. Education gives you a view of the world that's bigger than just where you are living, or existing. I think DaQuan was just existing before he came to Mountain Shadows."



DaQuan enjoys the adaptive swim program

"The first three years at Mountain Shadows were kind of rocky," admits DaQuan. "I didn't feel like I fit in at first. And I was going through a lot. I really didn't see my family."

Adds Ruth, "When he came to us, we weren't sure what his capabilities were. Boy did he surprise us! He got into regular high school and it became evident he was capable of much more intellectually than we first thought.

"He could be kind of rebellious at times, but he was quite young, and life was happening to him. Nobody had really been advocating for him to help him improve his lot in life."

"Mountain Shadows really helped with that," says DaQuan. "I started going to school a lot. I finished high school! I still have friends from middle school and high school.

"Mountain Shadows really helped me. I had a lot of counseling. Sometimes we'd just talk about things. Then they had a punching bag too. So that worked to get out some aggression."





DaQuan at the airshow

"I worked with DaQuan when I first started at Mountain Shadows in 2013," says Chanavia Johnson, MSCH-Riverside.

By this time, DaQuan had begun to settle in at Riverside's Laurel Park house, and was a beloved member of the Mountain Shadows family.

"DaQuan was a great resident to work with. He was outgoing. He loved to joke and play around. He was really just a normal teenager. He liked to have fun, and laugh. He loved to play video games, and board games, and do karaoke. We'd often go out in the backyard and play catch. He was just a joy to be around."

Says DaQuan of these years, "It was great. It was fun. I learned a lot."

He holds many memories close to his heart. Two of his favorite: the Kings hockey game, and Disneyland!

"I'd never been to Disneyland, so I didn't know what to expect. But it was FUN! I liked seeing the characters everywhere. My favorite character? Everyone says their favorite character is Mickey Mouse, but for me it's Donald. Donald Duck. I can relate to a lot of things with Donald. He's got anger issues. I used to - but no more! Mountain Shadows helped me with that.

"The King's hockey game was great. We met a lot of the players, so that was really fun for me. We got out on the ice. It was just really great."



DaQuan and Mountain Shadows friends at the LA Kings hockey game.

Chanavia remembers this special time with DaQuan:

"After he had graduated, DaQuan wanted to go and visit his friends at the high school. We could have taken him in the van, but he didn't want to go in the van. He wanted to walk. He just wanted to be normal and walk to the school like any other kid. And he said, 'I want Chana to walk with me.'

"We had to get it approved, because we had to walk on the main streets. We had to go over some train tracks. We had to walk on the sidewalk. We had to walk up to the front of the school. It took time to get it approved, but he didn't give up. He didn't stop. I helped advocate for him too. I really wanted him to experience this too.

"So, we got it approved. And, that morning, we got up, got him dressed, and we walked. We went side-by-side. So he was on the side of me, and he just wheeled in his wheelchair. And we just walked. Normal kids get to go see their friends whenever they want. DaQuan couldn't really do that. But DaQuan made it happen!

"We got a visitor's pass and he got to spend the day with all his friends. He had lunch with all his friends. Everyone there loved DaQuan. They loved seeing him. Oh, the number of kids that ran up to DaQuan and gave him all sorts of hugs! It was great! DaQuan was so happy!"



DaQuan enjoys the splash pads

Adds Ruth, "I remember one time we took DaQuan and several of the kids to Rancho Jurupa Regional Park. They all wanted to go camping. We rented a cabin. There were splash pads there, and they wanted to go on the splash pads. We took them on their bath chairs, because their wheelchairs couldn't go in the water. That was most fun. We had a campfire. We told scary stories. DaQuan was really into that.

"DaQuan had a sense of humor. I remember when the ice bucket challenge was spreading around the country, he wanted to do it. Janet Steen, MSCH-Riverside, she was totally on board with it. She wanted to be a part of it. But then DaQuan said I had to be a part of it too. That was part of his thing. I had to be dumped on too. He just absolutely loved that. And he was willing to be dumped on too. It was a lot of fun."



Prom night with DaQuan and Mountain Shadows friends

"DaQuan matured a lot over the years I worked with him," says Chanavia. "He started out as a boy and became a man. He was making decisions for himself, managing his money. I think we helped prepare him for the real world."

As the years passed, DaQuan held fast to a dream - a dream to be independent.

"DaQuan is very smart. So smart. His mom started coming to visit him, and he began talking to her about moving in with her. He felt he was going to get a better chance at life if he moved out."

When DaQuan was 20 years old, he moved from Laurel Park house to live with his mother.

"When he left - I'm not going to lie. There were some tears. I did take it pretty hard, because DaQuan and I had built a bond with each other. But, this was something he wanted to do. He wanted to experience the world! But it was kind of bittersweet for me."

Adds Ruth, "There had to be really good communication between DaQuan and his Regional Center worker and the folks at Mountain Shadows to make it work. We wanted him to be safe. We wanted him to be successful. He worked hard to meet the criteria. Sometimes it was hard for him. Sometimes he wanted to give up, but he didn't give up on his dream of being independent."



Halloween at MSCH-Riverside

"I moved in with my mom, but then moved out after three years," says DaQuan. I wanted to go to school, but in order for me to go, I had to figure out some things. I

went into independent living and then I got myself into college, and I've been independent since.

"Independent living is so free! It's fun. But there are days when I'm like, 'Who knew being an adult was so hard?"

DaQuan is currently attending college and has only three classes left to complete to receive an Associate Degree in Political Studies, with a Certificate in Paralegal Studies.

"The reason I want to do paralegal work is that I want to work with foster kids. I was one. I know how the system works. I want to help others. That's my next chapter."



DaQuan visits the courthouse during college classes

Daquan made a surprise visit to the Riverside picnic this year. "He just showed up and surprised us all," says Chanavia. "It was such a great time!"

Adds Stacy Sullivan, Executive Director, MSSG/MSAS. "It was awesome to see DaQuan at the Riverside picnic. I'm very proud of him for his success. He's learned to advocate for himself, how to manage himself in the world. He's a strong person. He's grateful. He's humble.

"The people at Mountain Shadows that supported him daily for all the years he was here - they helped him get to this point. But it's DaQuan. He did this. He's grown into a great person. He's living his dream.

"If he had picked a different route, I don't think anyone would have faulted him. He had a rough start. But he kept persevering over all his challenges. He didn't let anything stop him. I think people can learn from that. Sometimes people think the residents learn from us, but I think we're the lucky ones. We learn from the people we support. We're privileged to be in their world."



DaQuan, 2025

Adds DaQuan, "To Mountain Shadows, I would say, "Thank you for keeping me on my toes. Thank you for keeping me on the right path.

"A lot of people helped me, but I'd like to say a special thank you to Wade (Wilde). Wade was a positive figure in my life when my dad wasn't around. He was stern. Very stern. But he came to see me every Wednesday. I knew the pattern of it. And I wanted to see him. So to Wade - and to everyone at Mountain Shadows, "Thank you for not giving up on me."

"DaQuan was always fun and happy," says Wade Wilde, Chief Financial Officer, MSSG/MSAS/MSF. "I enjoyed visiting him regularly when he lived at Mountain Shadows. He is quite the success story, growing into his manhood and independence and furthering his knowledge by attending college. I am very proud of him for overcoming so many obstacles to succeed in his life!"



DaQuan and Mountain Shadows family at the 2025 Riverside picnic

**"Mountain Shadows, we gave DaQuan roots -
but we also gave him wings so that he could fly."**

~Ruth Hill

"I think Mountain Shadows helped give DaQuan a voice. We helped give him a voice to become more independent. We opened up the world enough to him so that he could see he could live independently and he could do it well. We prepared him for that, I believe. We opened up the world for him just a little bit more.

"I'm really proud of where DaQuan is today. And I'm glad we had a part in helping him sprout his wings." But DaQuan did it. It wasn't us."



I Want to Donate Now So All Mountain Shadows Residents Can Spread Their Wings and FLY!

JOIN US THIS SATURDAY!

Kiwanis AKTION CLUB

Classic Car Show

Join us for a day of fun, food and Classic Cars- all for a great cause!



Date: Saturday November 8th
Time: 9:00 AM - 1:30 PM
Location: Mountain Shadows Community Homes
2067 W. El Norte Pkwy 92026
Admission: Free for all!

Event Highlights:

- Show off your classic car for $20 (limited to 25 spots).
- Enjoy family activities like corn hole and a dunk tank.
- Indulge in food with nachos and soda ice cream floats for sale.
- Bands and vendors are welcome to donate time/services for a good cause.

Why Attend:

Support The Don Diego Foundation and local charities while enjoying cars, community, and raffle prizes. Invite friends and family! Scan the QR code to be part of the event by showing your car, volunteering your time, or sponsoring with services or money. To get involved or sponsor, contact Gloria Mederos at 619.302.2833 or email gmederos@mtnshadows.org. We hope to see you there!

The Mountain Shadows Foundation - Because We CARE

The Mountain Shadows CARE program provides recreational and social experiences to residents and participants adding meaning and richness to their lives.

It's easy for you to help us continue to provide activities like this - activities that improve the quality of our residents' lives in fulfillment of their dreams. Here are some ways you can help ensure these crucial activities can continue for years to come:

- Make a one-time donation today by clicking on the donate button below.
- Make a monthly or annual contribution.
- Leave a Legacy Gift.

To learn more about the Mountain Shadows Foundation Legacy Society, to include us in your estate plan, or to let us know if you have already designated Mountain Shadows to receive a legacy gift, please contact Mandy Huiras, Director of Development at: mhuiras@mtnshadows.org, or visit our website by clicking here:

Learn More About the Mountain Shadows Foundation Legacy Society

***Please share* this story with your family, friends and co-workers to help grow our Mountain Shadows Family!**

To learn more about Mountain Shadows volunteer opportunities, please click below:

Learn about Mountain Shadows Volunteer Opportunities Here

Please email comments about this story to Sheryl Wilde at: swilde@mtnshadows.org.



Mandy Huiras
Mountain Shadows Foundation
Director of Development

Contact Mandy today to learn more about the Mountain Shadows Foundation and how you can continue to make a difference in the lives of our residents:

mhuiras@mtnshadows.org

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Mountain Shadows Foundation
Director of Development

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mhuiras@mtnshadows.org

MOUNTAIN SHADOWS FOUNDATION



We're charting a course for a new season of growth at the Mountain Shadows Foundation!

You can be our guiding star as we steer toward new opportunities to enrich the lives of our residents.

Watch your mail for details!

Click Here to Donate Today!

SMCF

San Marcos Community Foundation Grant

Uplifts Spirits & Expands Possibilities



Mountain Shadows Outreach Services (MSOS) participant, James, has his spirit lifted in one of the new power lift chairs obtained through a generous grant from the San Marcos Community Foundation (SMCF).

by Sheryl Wilde

Watching faces light up, like James', in the photo above, is a gift of joy, that we owe to the San Marcos Community Foundation (SMCF). Far from just a piece of furniture to our MSOS day program participants, the chairs are a life-lift, offering comfort, relaxation, and crucial therapy, to those who are mobility-challenged.

The San Marcos Community Foundation serves to enrich the quality of life for the community of San Marcos and has been doing so since 1988, according to their website. The Foundation continually strives to seek opportunities to strengthen the San Marcos community, and the non-profit organizations serving it. In its first 25 years of service, more than $1M has been donated to non-profits serving the San Marcos community.

The Foundation provides grants to a wide variety of non-profit groups serving San Marcos residents. Grants have been awarded to a diverse group of non-profit organizations serving different purposes: Arts & Culture, Children & Youth, Health & Well-being, Education, Seniors, Civic Life, and Wildlife. The Jewish Community Foundation manages the SMCF grant application process.

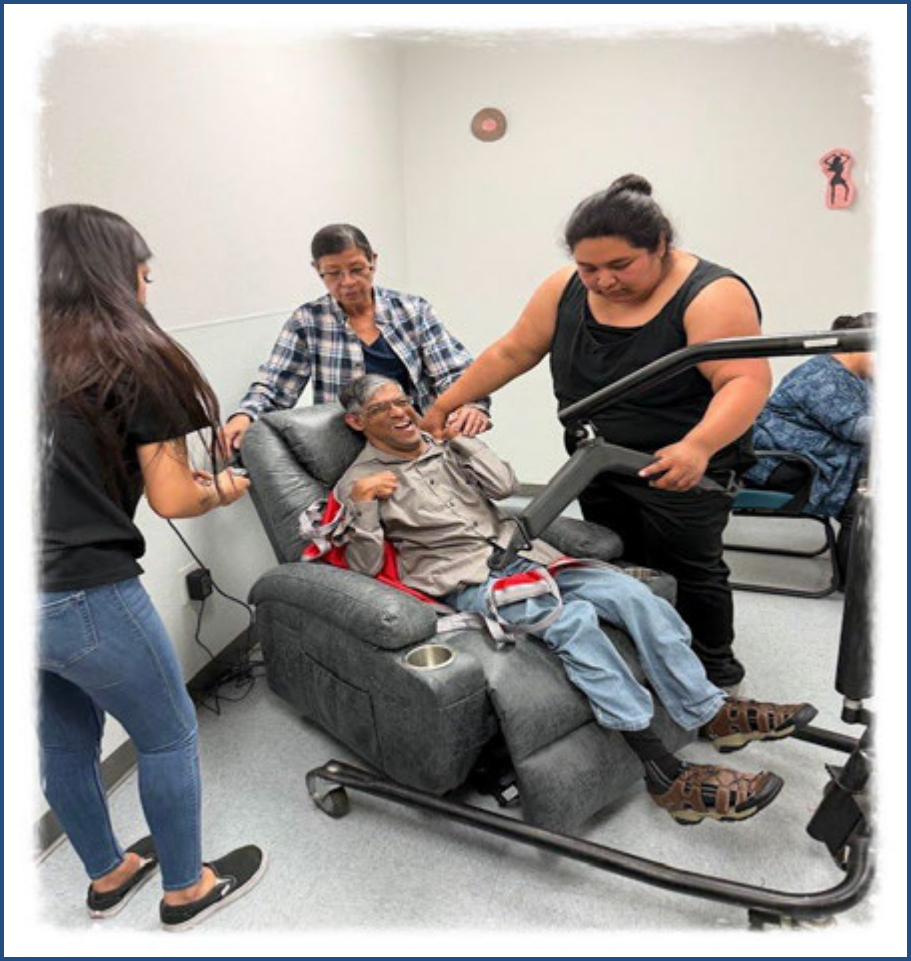


Deepak enjoys a massage, helping to improve his circulation, reduce chronic pain from limited mobility, and promote muscle relaxation.

"Our MSOS day program participants love the recliners," says Flor Angel, MSOS, Program Director.

The majority of MSOS participants are non-ambulatory and use wheelchairs. Sitting in a wheelchair for prolonged periods can impair circulation, and cause the skin and tissues to break down, leading to the development of painful pressure sores.

"We are using the chair's massage function with many of our participants for relief positioning, to alleviate skin integrity issues."



Deepak is safely positioned on the SMCF-gifted chair, which features electronic lift and therapeutic massage functions.

"The recliners are great, because the massage function also helps with sensory stimulation, and helps participants relax," adds Cecilia Bello, Director of Ancillary Services. "Reclining helps those with edema, varicose veins, and scoliosis.

"The power lift feature also assists staff in transferring individuals onto and off of the recliners, improving the safety of transfers for staff and participants."

For individuals who are able to stand, the chairs provide assistance in moving from a standing to sitting position and back again, offering a feeling of increased independence and freedom.



Mountain Shadows Outreach Services (MSOS) participant, Deepak, is love-lifted out of one of the new power lift chairs obtained through a generous grant from the San Marcos Community Foundation (SMCF).

"Through the generosity of the San Marcos Community Foundation, the power lift massage chairs have become a source of daily comfort for our participants, who are unable to move independently," says Stacy Sullivan, Executive Director, MSSG/MSAS. "The chairs offer relief, relaxation, and a renewed sense of independence that greatly improves their quality of life."

Our heartfelt gratitude to the San Marcos Community Foundation for their generosity, which is making a positive impact on the lives of our Mountain Shadows Family members each and every day.



MSOS participant, Evelyn, enjoying a relaxing, therapeutic massage.

The human capacity to care for others isn't
something trivial or something to be taken for granted.
Rather it is something we should cherish.
14th Dalai Lama

Thank you for caring San Marcos Community Foundation!

The Mountain Shadows Foundation - Because We CARE

Thanks to YOUR SUPPORT, the Mountain Shadows CARE program provides recreational and social experiences to residents and participants adding meaning and richness to their lives.

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Mandy Huiras
Mountain Shadows Foundation
Director of Development

Contact Mandy today to learn more about the Mountain Shadows Foundation and how you can continue to make a difference in the lives of our residents:

mhuiras@mtnshadows.org

MOUNTAIN SHADOWS
FOUNDATION

Mountain Shadows Outreach Services
Awarded
San Marcos Community Foundation Grant



The San Marcos Community Foundation presents its grant award to Mountain Shadows Outreach Services (MSOS).

Photo, left to right, Flor Angel, Program Director, MSOS, Cecilia Bellos, Director of Ancillary Services, Mountain Shadows Ancillary Services, Stacy Sullivan, Executive Director, Mountain Shadows Support Group/ Mountain Shadows Ancillary Services, Kenny Lewis, Mayor of Mountain Shadows, Janice Miller, Board Member, San Marcos Community Foundation (SMCF), and Carol Gendel, President, SMCF.

by Sheryl Wilde

Psssst. Read on, because today we are sharing one of the best kept secrets in San Marcos!

"The San Marcos Community Foundation was founded in 1988," says Carol Gendel, President, SMCF. "And we are one of San Marcos' best kept secrets."

The Foundation was gifted a million dollar endowment, and has awarded grants to nearly 400 organizations over the years.



SMCF President, Carol, Flor, and MSOS participant/MSCH-San Diego resident, Eve, enjoy a conversation at Outreach.

In 2025/2026, SMCF has generously awarded two grants to MSOS. The first award was for two power lift massage chairs, and the second grant will go toward the purchase of an electronic changing table for Outreach participants.

"We have a fabulous board," says Carol. "It's a group of people who care, and it's really a joy working with them. We're an all volunteer board, appointed by the Mayor and the City Council.

"When I talk about what we're doing on the board, my eyes light up, and my whole attitude changes. What we do directly helps the community. And I just love that."



Carol, President, SMCF.

Adds Carol, "After visiting Mountain Shadows Outreach Services, my first thought was how fortunate we are to have people in our community who feel the calling to work with these individuals who need so much. And they do it with such patience and love! Those qualities are needed in huge quantities.

"It's a difficult task to care for people who cannot express for themselves what their needs are."



Janice Miller, SMCF board member.

The Foundation provides grants to a wide variety of nonprofit groups serving San Marcos residents. Grants have been awarded to a diverse group of nonprofit organizations serving different purposes:

Arts & Culture
Children & Youth

Health & Well-being
Education
Seniors
Civic Life
Wildlife

"Seeing the good we do in the community, it just makes my heart really, really happy. Volunteering is really valuable and really important. It's always been a part of who I am. I grew up Jewish, and part of Judaism is "tikkun olam" or making the world a better place. That's what I'm trying to do."



MSOS participant and MSCH - San Diego resident, Evelyn, relaxes in one of the power lift chairs purchased through a San Marcos Community Foundation grant.

"One of Carol's priorities as President of SMCF is to grow our endowment, so that we can give even more to the community," says Janice.

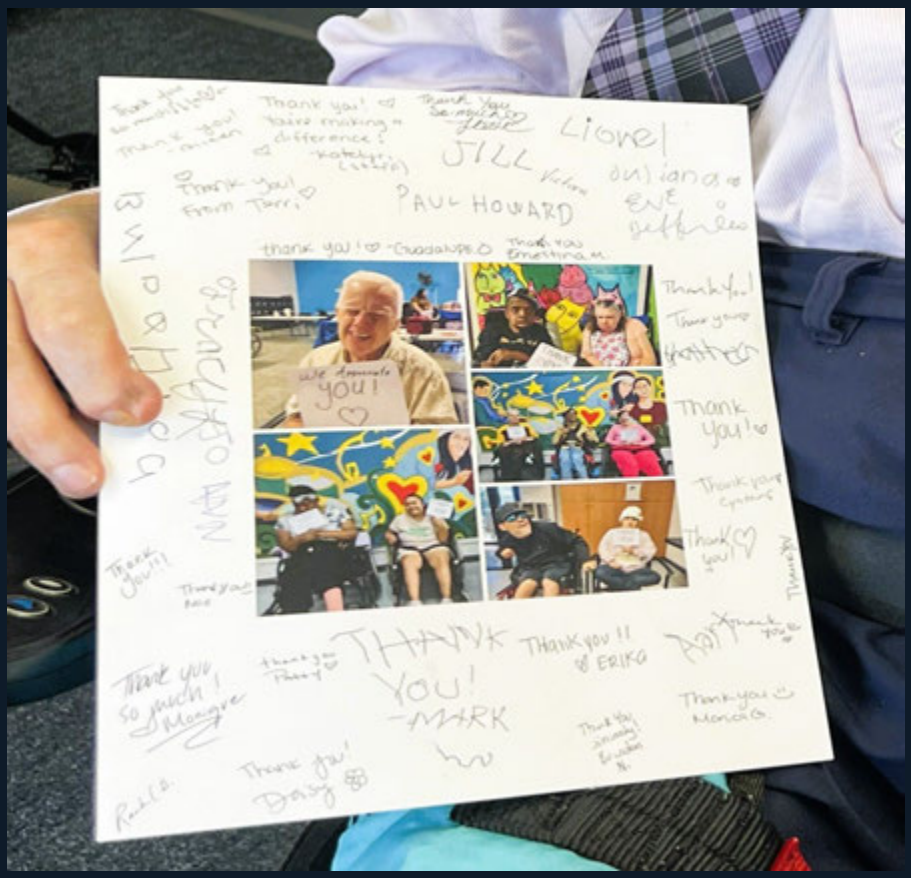
"When I walked through the double doors of Mountain Shadows Outreach Services, I was like, 'Whoa!' This is amazing! I was truly overwhelmed with joy. All of the people were so welcoming."



Mountain Shadows Mayor, Kenny, presents a handmade thank you card to Carol and Janice of SMCF.

"I didn't know there was a group like Mountain Shadows in San Marcos, so close to my home," says Janice. "It's amazing to see a place like this that does such good work for this community."

Adds Carol, "I have a granddaughter who is on the autism spectrum, and to know there are organizations like Mountain Shadows here in San Marcos, that makes me grateful. And, as President of SMCF, I want to do everything we can to help MSOS in its mission."



A handmade thank you card, made with love by the participants of MSOS, for SMCF, the new members of our Mountain Shadows Family.

"And the participants making gifts for us," adds Janice. "That just totally warmed my heart. They made beautiful magnets and an amazing thank you card for us!

"There are so many organizations and people in need, but the Mountain Shadows participants, they really pulled on my heartstrings. I know you call it the Mountain Shadows Family. And I could feel that when we visited. When Kenny gave me that thank you card, I was about to cry. It was so special.

"When you get to a certain point in life, you just want to give back. That's where I'm at. I just want to give back.

"The more we work together, it just makes the world a better place. We all need each other. And for the individuals at Mountain Shadows ... well, if we didn't have Mountain Shadows, where would they go?"

Our Mountain Shadows Founder, Doug Cook, often said the Mountain Shadows Family was the best kept secret in San Diego County.

Perhaps it is time, through the blossoming partnership between the San Marcos Community Foundation and Mountain Shadows, that both of our organizations come out of the shadows and into the light, forging a new and brighter future for all those we serve.

Tikkun olam! Together, let's make the world a better place.

Thank you, San Marcos Community Foundation, for your incredible generosity!

Please Join Us at Our Upcoming Events

32nd Annual Fall Classic



Register Now!

4th Annual Trunk or Treat

MOUNTAIN SHADOWS
SUPPORT GROUP

4TH ANNUAL
TRUNK OR TREAT

OCTOBER 29, 2026 | 5 PM - 7 PM
970 LOS VALLECITOS BLVD. SUITE 140
SAN MARCOS, CA 92069

TOGETHER WE THRIVE: A COMMUNITY CELEBRATION SERIES

FOSTERING CONNECTION, INCLUSION, AND JOY

As a proud Foundation for Developmental Disabilities (FDD) Grantee, we're expanding the event to welcome more individuals, families, caregivers, and community members for an evening of Halloween fun.

Enjoy trunk-or-treating, games, a Halloween movie, costumes, treats, and opportunities to connect with friends old and new.

All Treats. No Tricks. Just Fun!

Interested in volunteering or hosting a trunk?
Scan the QR code to sign up and help create a fun, welcoming Halloween experience for our community!

mtnshadows.org/2026TOTVolunteer

Supported by:

FDD
Foundation for Developmental Disabilities

Aktion Club Car Show



The Mountain Shadows Foundation - Because We CARE

Thanks to YOUR SUPPORT, the Mountain Shadows CARE program provides recreational and social experiences to residents and participants adding meaning and richness to their lives.

It's easy for you to help us continue to provide activities like this - activities that improve the quality of our residents' lives in fulfillment of their dreams. Here are some ways you can help ensure these crucial activities can continue for years to come:

- Make a one-time donation today by clicking on the donate button below.
- Make a monthly or annual contribution.
- Leave a Legacy Gift.

To learn more about the Mountain Shadows Foundation Legacy Society, to include us in your estate plan, or to let us know if you have already designated Mountain Shadows to receive a legacy gift, please contact Mandy Huiras, Director of Development at: mhuiras@mtnshadows.org, or visit our website by clicking here:

Learn More About the Mountain Shadows Foundation Legacy Society

***Please share* this story with your family, friends and co-workers to help grow our Mountain Shadows Family!**

To learn more about Mountain Shadows volunteer opportunities, please click below:

Learn about Mountain Shadows Volunteer Opportunities Here

Click Here to Donate today!



Mandy Huiras
Mountain Shadows Foundation
Director of Development

Contact Mandy today to learn more about the Mountain Shadows Foundation and how you can continue to make a difference in the lives of our residents:

mhuiras@mtnshadows.org

Title

Palomar College Foundation - Textbook Assistance Program for Palomar College Students

10/02/2026

id. 55378503

by **Cathy Splett** in **San Marcos Community Foundation**
on behalf of **Palomar College Foundation**

csplett@palomar.edu

Original Submission

10/02/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Palomar College Foundation - Textbook Assistance Program for Palomar College Students
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Textbook Assistance Program for Palomar College Students
Project Start Date	1/18/2027
Project End Date	5/20/2027
Date by Which Funds Will Be Expended:	5/20/2027
Total Number of People Served by this Project	30
Total Number of People Served by this Project in San Marcos Only	10
Grant Amount Requested	2000

	Organization Details
Organization Name	Palomar College Foundation
Organization Street Address	1140 W. Mission Road
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	www.palomar.edu/foundation
Organization's EIN	95-6094128 200 Palomar College Foundation 954ef445-290b-47c3-8578-06a74c2c8af0 1140 W Mission Rd San Marcos CA 92069-1415 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-03-10T00:00:00 2026-03-30T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-03-10T00:00:00 1963 12
	Contact Information
Contact First Name	Stacy
Contact Last Name	Rungaitis
Contact Title	Executive Director
Contact Phone	+17607441150
Contact Email	srungaitis@palomar.edu

	Project Details
Briefly describe your request for funds.	The Palomar College Foundation respectfully requests $2,000 to provide textbook assistance to at least 10 Palomar College students from the San Marcos community. The number of students seeking financial assistance continues to grow as rising costs for housing, food, transportation, and other basic needs stretch already limited student budgets. For students experiencing financial hardship, a required textbook or online access code can become another barrier to staying enrolled and succeeding in class. This support is about more than purchasing a textbook. It ensures students can begin class prepared, complete required assignments, and remain focused on earning a degree or certificate rather than choosing between educational materials and basic necessities. By removing this financial barrier, the San Marcos Community Foundation can help local students stay enrolled, succeed in the classroom, and continue moving toward graduation and meaningful careers.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	For 80 years, Palomar College has helped San Marcos residents turn education into opportunity. Our students become the nurses caring for local patients, first responders protecting our neighborhoods, skilled tradespeople building our community, educators teaching the next generation, and professionals supporting businesses throughout the region. Yet for a student already stretching every dollar for rent, groceries, transportation, and childcare, a $200 to $300 textbook can become a very real obstacle to that future. This past year, the Palomar College Foundation provided textbook assistance to 30 students, including 10 from San Marcos, representing 33% of all students served. As requests for financial assistance continue to grow, local support is increasingly important. A $2,000 grant will provide textbook assistance to at least 10 San Marcos students, helping them stay enrolled and progress toward a degree, certificate, transfer, or career. The impact reaches far beyond 10 textbooks. It helps 10 local residents continue preparing to become tomorrow's employees, caregivers, first responders, business owners, and community leaders. Investing in San Marcos students today strengthens local families, builds the skilled workforce employers need, and contributes to a stronger San Marcos community for tomorrow.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We partnered with SMUSD for dual enrollment and collaborated with CSUSM, the Boys & Girls Club, TERI, Casa de Amparo, One Safe Place, the Chamber of Commerce, and the City of San Marcos.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Your $500 investment provided two laptops to Palomar College Rising Scholars students, giving them essential tools to succeed in college as they rebuild their lives through education.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The mission of the Palomar College Foundation is to assure equal access to success for all Palomar College students by inspiring individual, business, and foundation philanthropic support that removes financial barriers and provides essential educational resources. In addition to direct student assistance, the Foundation supports College and faculty initiatives that enhance the educational experience and create greater opportunities for student success. In 2026, Palomar College proudly celebrates its 80th anniversary, marking eight decades of providing education, opportunity, and workforce preparation for North San Diego County. Since opening its doors in San Marcos in 1946, Palomar College has grown to serve approximately 29,000 students across a district spanning nearly 2,500 square miles. Palomar offers more than 250 associate degree and certificate programs that prepare students to transfer to four-year universities or enter the workforce with valuable career skills. In Fall 2026, Palomar reached another historic milestone by launching its first bachelor's degree, a Bachelor of Science in Building Performance and Environmental Design. For generations, Palomar students have become the teachers educating our children, nurses caring for our families, first responders protecting our neighborhoods, skilled tradespeople building our communities, technicians and IT professionals supporting local businesses, and entrepreneurs

creating jobs. When we invest in a Palomar student, the impact reaches beyond one individual. It strengthens families, local employers, and the economic vitality of our community.

Removing Financial Barriers to Education

While Palomar provides an affordable pathway to higher education, many students face significant financial challenges beyond tuition. Housing, food, transportation, textbooks, technology, childcare, and unexpected emergencies can threaten a student's ability to remain enrolled.

The need is growing. The Foundation has experienced a 60% increase in students requesting emergency assistance, including support for textbooks and other essential educational needs. For a student already stretching every dollar to cover basic necessities, the cost of a textbook, an unexpected car repair, or another essential expense can disrupt their education.

The Foundation strategically focuses its resources on removing these barriers at critical moments. Our core programs provide scholarships, emergency grants, textbook and course material assistance, laptops and technology, and other essential educational resources.

Each year, the Foundation provides more than $1 million in direct student support and serves more than 4,000 students. During the 2025–2026 scholarship cycle, the Foundation awarded scholarships to more than 900 students. Emergency assistance helps students facing unexpected financial challenges, while textbook and technology assistance ensures students have the resources necessary to participate fully in their education.

Sometimes, what stands between a student and continuing college is not a large expense. It may be a textbook, laptop, tank of gas, or unexpected bill. Removing that barrier at the right moment can help a student remain enrolled and continue moving toward their goals.

One student who received Foundation assistance shared:

"This grant came at a time when I needed it the most. Without your support, I would have had to take on additional debt just to stay enrolled."

Her experience captures the purpose behind our work. Financial assistance does more than cover an expense. It gives a student the opportunity to keep going.

Strengthening Our Local Workforce and Community

Palomar College is a college of opportunity. For many students, Palomar represents the opportunity to become the first in their family to pursue higher education, earn a career credential, transfer to a university, or develop skills that lead to greater economic stability.

Palomar is federally designated as a Hispanic Serving Institution, and our students reflect the rich diversity of North San Diego County. Many balance college with employment and family responsibilities, while others

return to education after years in the workforce or transition from military service to civilian careers.

A key strategic objective of the Foundation is not simply helping students access college but helping them remain enrolled and complete their educational journey. Removing financial barriers supports student persistence while strengthening the pipeline of educated skilled workers our community depends upon.

That impact is visible throughout San Marcos. Palomar graduates are working as educators, nurses, welders, engineers, programmers, first responders, business professionals, skilled tradespeople, and entrepreneurs. They care for our families, strengthen local businesses, create jobs, and contribute to the economic vitality of our community.

80 Years of Opportunity

As Palomar College celebrates 80 years of changing lives through education, the Foundation remains committed to ensuring opportunity is within reach for every student, regardless of financial circumstances.

Community partnerships make this work possible. The San Marcos Community Foundation has been part of that effort, investing in resources that directly benefit students and, in turn, strengthen the community they call home.

Every scholarship awarded, textbook purchased, laptop provided, and emergency grant distributed represents more than financial assistance. It represents one less barrier standing between a student and their future.

When Palomar students succeed, families become stronger, our workforce grows, local employers gain skilled employees, and our entire community benefits. For 80 years, Palomar College has opened doors to opportunity. The Palomar College Foundation is committed to ensuring that financial hardship does not close those doors.

Please upload any community letters or media in support of this project.

Please upload the annual operating budget for your organization.

2026_PCF_Organizational_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Palomar_College_Foundation_-_Audit_Report_-_FINAL_-_December_31_2025.pdf

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Please attach the first two pages of your Federal 990.

2025_PCF_990_first_2_pages.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.	
	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	6000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The $6,000 project includes $4,000 in committed foundation and donor support and this $2,000 request. If partially funded, we will still provide textbook assistance as funds allow.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
2026 Fall Semester (August - December)	$ 3,000.00	15 textbooks at $200 each. These numbers are approximate as textbook prices fluctuate from $150 - $350.
2027 Winter/Spring Semester (January - May)	$ 3,000.00	15 textbooks at $200 each. These numbers are approximate as textbook prices fluctuate from $150 - $350
Total budget for this PROJECT:	$ 6,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Anonymous Foundation	$ 3,000.00	C
Additional Funding Source 2	Individual Donors	$ 1,000.00	C
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

PALOMAR COLLEGE FOUNDATION

Organizational Budget FY 2026

January 1, 2026 - December 31, 2026

REVENUE		
Contributions - Scholarships	$	450,000
General Contributions	$	500,000
Foundation Grants	$	150,000
Fundraisers/Special Events	$	175,000
In-Kind Support (Collge District Support)	$	550,000
Investment Return	$	150,000
Other Income	$	25,000
TOTAL REVENUE	**$**	**2,000,000**
EXPENSES		
Supporting Services		
*Donated Services and Facilities	$	450,000
Additional Personnel & Services	$	90,000
Fundraising Events	$	45,000
Donor Stewardship & Cultivation	$	8,000
Marketing/Social Media	$	2,500
Printing/Creative Services	$	1,600
Postage	$	2,000
Travel/Mtgs/Seminars/Misc.	$	13,500
Office Supplies/Equipment	$	10,000
Professional Services/Support	$	34,500
Memberships/Community Engagement	$	13,050
Total Supporting Services Expenses	**$**	**670,150**
Program Services		
Grants/Allocations	$	600,000
Scholarships Disbursed	$	400,000
Fundraising Events	$	30,000
*Donated Services and Facilities	$	100,000
Other Expenses	$	-
Total Program Services Support	**$**	**1,130,000**
TOTAL EXPENSES AND SERVICES	**$**	**1,800,150**

*Salaries & Benefits/ Services & Facilities (donated by the Palomar College District)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning , 2025, and ending , 20

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
PALOMAR COLLEGE FOUNDATION
1140 W. MISSION ROAD
SAN MARCOS, CA 92069

D Employer identification number: 95-6094128

E Telephone number: 760-744-1150

G Gross receipts $ 2,340,482.

F Name and address of principal officer: STACY RUNGAITIS
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: WWW.PALOMAR.EDU/FOUNDATION

H(c) Group exemption number

K Form of organization: [ ] Corporation [ ] Trust [ ] Association [X] Other **L** Year of formation: 1959 **M** State of legal domicile: CA

Part I Summary

1 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.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	12
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,082,940.	1,327,578.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	579,691.	795,982.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	194,330.	136,794.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,856,961.	2,260,354.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,037,202.	1,179,297.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	13,917.	36,013.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 35,409.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	875,488.	1,051,976.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,926,607.	2,267,286.
19	Revenue less expenses. Subtract line 18 from line 12	-69,646.	-6,932.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	29,974,397.	33,998,351.
21	Total liabilities (Part X, line 26)	20,046.	24,262.
22	Net assets or fund balances. Subtract line 21 from line 20	29,954,351.	33,974,089.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

STACY RUNGAITIS — EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
JOHN DOMINGUEZ, CPA	JOHN DOMINGUEZ, CPA			P01955973

Firm's name: CWDL CPAS
Firm's address: 3131 CAMINO DEL RIO N STE 820, SAN DIEGO, CA 92108
Firm's EIN:
Phone no. 858-568-2700

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

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 $ 2,108,359. including grants of $) (Revenue $)

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 on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 2,108,359.

CWDL

See what's possible.

PALOMAR COLLEGE FOUNDATION

AUDIT REPORT

DECEMBER 31, 2025 and 2024

858-565-2700
www.cwdl.com

PALOMAR COLLEGE FOUNDATION
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DECEMBER 31, 2025 AND 2024

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CWDL

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Palomar College Foundation
San Marcos, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Palomar College Foundation (the "Foundation"), as of and for the years ended December 31, 2025, and 2024, and the related notes to financial statements, which collectively comprise the Foundation's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Foundation as of December 31, 2025, and 2024, and the changes to its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

CWDL, Certified Public Accountants

San Diego, California
April 20, 2026

FINANCIAL STATEMENTS

PALOMAR COLLEGE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash and cash equivalents	$ 1,773,209	$ 1,849,205
Operating investments	6,586,677	5,329,952
Accounts receivable	73,237	180,379
Prepaid expenses	15,333	6,372
Property and equipment, net	99	230
Beneficial interests in assets held by charitable trusts	143,566	131,365
Endowments		
Beneficial interests in assets held by community foundation	715,241	643,946
Other endowment investments	24,690,989	21,832,948
TOTAL ASSETS	$ 33,998,351	$ 29,974,397
LIABILITIES		
Accounts payable	$ 15,151	$ 4,234
Payable to charitable trust beneficiaries	9,111	15,812
TOTAL LIABILITIES	24,262	20,046
NET ASSETS		
Without donor restrictions		
Undesignated	4,325,371	3,338,672
Total without donor restrictions	4,325,371	3,338,672
With donor restrictions		
Restricted for specific purposes	1,596,172	2,030,101
Charitable trusts	143,566	131,365
Endowments	27,908,980	24,454,213
Total with donor restrictions	29,648,718	26,615,679
TOTAL NET ASSETS	33,974,089	29,954,351
TOTAL LIABILITIES AND NET ASSETS	$ 33,998,351	$ 29,974,397

See accompanying notes to financial statements

PALOMAR COLLEGE FOUNDATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUE, SUPPORT, AND GAINS			
Special events revenue, gross	$ 216,922	$ -	$ 216,922
Less cost of direct benefits to donors	(113,164)	-	(113,164)
Special events revenue, net	103,758	-	103,758
Contributions	200,870	1,019,872	1,220,742
Grants	-	106,836	106,836
Donated services and facilities	851,022	5,000	856,022
Interest and dividends	163,565	632,417	795,982
Net investment return*	465,663	2,606,776	3,072,439
TOTAL REVENUE, SUPPORT, AND GAINS	1,784,878	4,370,901	6,155,779
EXPENSES AND LOSSES			
Program services expenses	894,696	1,115,454	2,010,150
Supporting services expenses	125,891	-	125,891
TOTAL EXPENSES AND LOSSES	1,020,587	1,115,454	2,136,041
CHANGES IN NET ASSETS	764,291	3,255,447	4,019,738
NET ASSETS, BEGINNING AS REPORTED	3,338,672	26,615,679	29,954,351
RECLASSIFICATION, see note 14	222,408	(222,408)	-
NET ASSETS, BEGINNING AS RESTATED	3,561,080	26,393,271	29,954,351
NET ASSETS, ENDING	$ 4,325,371	$ 29,648,718	$ 33,974,089

** Includes changes in beneficial interests in charitable trusts and community foundation.*

PALOMAR COLLEGE FOUNDATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUE, SUPPORT, AND GAINS			
Special events revenue, gross	$ 192,491	$ -	$ 192,491
Less cost of direct benefits to donors	(93,892)	-	(93,892)
Special events revenue, net	98,599	-	98,599
Contributions	159,949	707,459	867,408
Grants	14,000	201,532	215,532
Donated services and facilities	785,264	-	785,264
Interest and dividends	123,314	526,746	650,060
Net investment return*	265,244	1,796,756	2,062,000
TOTAL REVENUE, SUPPORT, AND GAINS	1,446,370	3,232,493	4,678,863
EXPENSES AND LOSSES			
Program services expenses	837,942	964,355	1,802,297
Supporting services expenses	98,948	-	98,948
TOTAL EXPENSES AND LOSSES	936,890	964,355	1,901,245
CHANGES IN NET ASSETS	509,480	2,268,138	2,777,618
NET ASSETS, BEGINNING AS REPORTED	2,640,070	24,536,663	27,176,733
RECLASSIFICATION, see note 14	189,122	(189,122)	-
NET ASSETS, BEGINNING AS RESTATED	2,829,192	24,347,541	27,176,733
NET ASSETS, ENDING	$ 3,338,672	$ 26,615,679	$ 29,954,351

** Includes changes in beneficial interests in charitable trusts and community foundation.*

PALOMAR COLLEGE FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services	Support Services		
	Educational Programs	Management and General	Fundraising	Total
Grants and other assistance	$ 695,277	$ -	$ -	$ 695,277
Scholarships	484,020	-	-	484,020
Donated services and facilities	830,853	-	-	830,853
Salaries and benefits	-	36,013	-	36,013
Advertising and promotion	-	-	1,550	1,550
Investment management fees	-	103,209	-	103,209
Bank and merchant fees	-	-	2,373	2,373
Training and development	-	23,174	-	23,174
Printing and duplicating	-	1,884	-	1,884
Travel and conference	-	6,711	-	6,711
Audit and tax preparation	-	20,290	-	20,290
Office expenses	-	1,984	-	1,984
Membership and board meetings	-	12,806	-	12,806
Donor stewardship	-	12,984	-	12,984
Insurance	-	5,147	-	5,147
Other operating expenses	-	844	-	844
Other special events expenses	-	-	113,164	113,164
Depreciation	-	131	-	131
TOTAL EXPENSES BY FUNCTION	2,010,150	225,177	117,087	2,352,414
Less: expenses included with revenues on the state of activities:				
Investment management fees	-	(103,209)	-	(103,209)
Cost of direct benefits to donors	-	-	(113,164)	(113,164)
TOTAL EXPENSES INCLUDED IN THE EXPENSES SECTION ON THE STATEMENT OF ACTIVITIES	$ 2,010,150	$ 121,968	$ 3,923	$ 2,136,041

See accompanying notes to financial statements

PALOMAR COLLEGE FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services	Support Services		
	Educational Programs	Management and General	Fundraising	Total
Grants and other assistance	$ 710,872	$ -	$ -	$ 710,872
Scholarships	326,330	-	-	326,330
Donated services and facilities	765,095	-	-	765,095
Salaries and benefits	-	13,917	-	13,917
Advertising and promotion	-	-	1,510	1,510
Professional services	-	17,500	-	17,500
Investment management fees	-	70,369	-	70,369
Bank and merchant fees	-	-	839	839
Training and development	-	22,029	-	22,029
Printing and duplicating	-	3,594	-	3,594
Travel and conference	-	3,336	-	3,336
Audit and tax preparation	-	14,520	-	14,520
Office expenses	-	2,023	-	2,023
Membership and board meetings	-	9,663	-	9,663
Donor stewardship	-	3,008	-	3,008
Insurance	-	5,041	-	5,041
Other operating expenses	-	1,836	-	1,836
Other special events expenses	-	-	93,892	93,892
Depreciation	-	132	-	132
TOTAL EXPENSES BY FUNCTION	1,802,297	166,968	96,241	2,065,506
Less: expenses included with revenues on the state of activities:				
Investment management fees	-	(70,369)	-	(70,369)
Cost of direct benefits to donors	-	-	(93,892)	(93,892)
TOTAL EXPENSES INCLUDED IN THE EXPENSES SECTION ON THE STATEMENT OF ACTIVITIES	$ 1,802,297	$ 96,599	$ 2,349	$ 1,901,245

See accompanying notes to financial statements

PALOMAR COLLEGE FOUNDATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from special events	$ 216,922	$ 192,491
Receipts from grants and contributions	2,183,600	1,868,204
Receipts from interest and dividends	795,982	650,060
Payments for grants and scholarships	(2,010,150)	(1,802,297)
Payments for salaries and benefits	(36,013)	(13,917)
Payments for other expenses	(100,514)	(143,401)
Net Cash Provided by/(Used in) Operating Activities	1,049,827	751,140
CASH FLOWS FROM INVESTING ACTIVITES		
Proceeds from sale of investments	(1,125,823)	(605,812)
Net Cash Provided by/(Used in) Investing Activities	(1,125,823)	(605,812)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(75,996)	145,328
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,849,205	1,703,877
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 1,773,209	$ 1,849,205
Cash Flows from Operating Activities		
Changes in net assets	$ 4,019,738	$ 2,777,618
Adjustments to reconcile change in net assets to net cash provided by/(used in) operations:		
Depreciation	131	132
Unrealized investments gains/(losses)	(2,985,790)	(2,011,242)
Realized investment gains/(losses)	(86,649)	(50,758)
(Increase)/Decrease in assets:		
Accounts receivable	107,142	44,772
Prepaid expenses	(8,961)	(6,372)
Increase/(Decrease) in liabilities:		
Accounts payable	10,917	3,303
Payable to charitable trust beneficiaries	(6,701)	(6,313)
Net Cash Provided by/(Used in) Operating Activities	$ 1,049,827	$ 751,140

See accompanying notes to financial statements

NOTE 1 – PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Palomar College Foundation (the "Foundation") is a California non-profit organization established in 1959 to secure supplemental funding and other resources for the benefit of the students and faculty of Palomar Community College District (the "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).

Basis of Presentation

The Foundation reports information regarding its financial position and activities according to the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958, *Financial Statements of Not-for-Profit Entities*, and Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. Under ASC 958 and ASU No. 2016-14, the Foundation is required to report information regarding its financial position and activities to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Foundation considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted for endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

NOTE 1 – PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Investments

The Foundation records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return gain/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Accounts Receivable

Accounts receivable consists primarily of non-interest-bearing amounts due for scholarships, grants, and fundraising activities. The Foundation determines the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable is written off when deemed uncollectible. As of December 31, 2025 and 2024, no allowance for uncollectible accounts has been recorded.

Prepaid Expenses

Prepaid expenses are recorded at the carrying amounts as of the financial position date. Prepaid expenses are expenses made in advance of when the economic benefit of the cost will be realized, and which will be expensed in future periods with the passage of time or when a triggering event occurs.

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.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets are available for use in general operations and not subject to donor restrictions. The governing board has designated an operating reserve within the net assets without donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

NOTE 1 – PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Accounts Payable
Accounts payable consists of amounts due to vendors but not yet disbursed during the fiscal year.

Revenue Recognition

Revenue is recognized when earned. Program service fees and payments received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Donated Services and Facilities

Volunteers contribute significant amounts of time to the Foundation's program services, administration, and fundraising and developing activities. The financial statements represent the fair market value for professional services that can be quantified. The financial statements do not reflect the value of contributed services that do not meet recognition criteria prescribed by generally accepted accounting principles. Donated facilities are recorded at fair value at the date of donation.

Advertising

Advertising costs are expensed as incurred and approximated $1,550 and $1,510 during the years ended December 31, 2025 and 2024.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The Foundation is organized as a California non-profit corporation and is recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under *Internal Revenue Code* (IRC) Section 501(a) as organizations described in IRC Section 501(c)(3). Contributions to the Foundation qualify for the charitable contribution under IRC Sections 170(b)(1)(A)(vi) and have been determined not to be private foundations under IRC Sections 509(a)(1) and (3). The Foundation is required to file an annual Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Foundation is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. We have determined that the Foundation is not subject to unrelated business income tax and therefore have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed.

NOTE 1 – PRINCIPAL ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Income Taxes, continued

The Foundation is also exempt from California franchise or income tax under Section 23701d of the *California Revenue and Taxation Code*. The Foundation is required to file a California Exempt Organization Annual Information Return (Form 199) each fiscal year with the California Franchise Tax Board. In addition, the Foundation is required to file an Annual Registration Renewal Fee Report to Attorney General of California (Form RRF-1) to the California Registry of Charitable Trusts. The state income tax and informational returns are subject to examination by the California Franchise Tax Board for four years after the returns are filed.

The Foundation follows provisions of uncertain tax positions as addressed in ASC 958. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the years ended December 31, 2025 and 2024.

Financial Instruments and Credit Risk

The Foundation manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Foundation to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Foundation has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members and individuals supportive of the Foundations mission. Investments are made by diversified investment managers whose performance is monitored by the board of directors for the Foundation. Although fair values of investments are subject to fluctuation on a year-to-year basis, the Foundation believes that the investment policies and guidelines are prudent for the long-term welfare of the Foundation.

Subsequent Events

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through April 20, 2026, the date the financial statements were available to be issued.

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2025	2024
Cash and cash equivalents	$ 1,773,209	$ 1,849,205
Accounts receivable	73,237	180,379
Endowment spending-rate distributions and appropriations	858,807	775,311
	$ 2,705,253	$ 2,804,895

NOTE 2 – LIQUIDITY AND AVAILABILITY, continued

Endowment funds consist of donor-restricted endowments. Income earned on donor-restricted endowments remains restricted for the same purpose, except for annual distributions from the Endowment based on the distribution policy set forth by the Endowment Advisory Board, a subcommittee of the Foundation's Board of Directors. Annual distributions from the Endowment range from 3-5% of the Endowment per the distribution policy. Donor-restricted endowment funds are not available for general expenditures.

As part of the Foundation's liquidity management plan, cash in excess of daily requirements is invested in short-term investments, certificates of deposit, and money market funds.

NOTE 3 – FUNDRAISING EXPENSE

For the years ended December 31, 2025 and 2024, the Foundation incurred fundraising expenses of $117,087 and $96,241, which are 8.14% and 9.08% of special events and contribution revenue, respectively.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2025	2024
Furniture and equipments	$ 35,329	$ 35,329
Less: accumulated depreciation	(35,230)	(35,099)
Property and equipment, net	$ 99	$ 230

NOTE 5 – FAIR VALUE MEASUREMENTS AND DISCLOSURES

The Foundation reports certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets that can be accessed on the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market corroborated inputs.

Level 3 - Unobservable inputs for the asset. In these situations, the Foundation develops inputs using the best information available in the circumstances.

NOTE 5 – FAIR VALUE MEASUREMENTS AND DISCLOSURES, continued

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Foundation's assessment of the quality, risk, or liquidity profile of the asset.

The following table presents assets measured at fair value on a recurring basis at December 31, 2025.

Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Charitable Trusts				
Fixed Income Taxable	$ 56,548	$ 56,548	$ -	$ -
U.S. Equity	62,896	62,896	-	-
International Equity	24,122	24,122	-	-
Total	143,566	143,566	-	-
Endowment - Community Foundation				
Cash	30,051	$ -	$ 30,051	$ -
Fixed Income Taxable	267,810	267,810	-	-
U.S. Equity	210,481	210,481	-	-
International Equity	206,899	206,899	-	-
Total	715,241	685,190	30,051	-
Endowment - Other				
Cash	29,793	29,793	-	-
Fixed Income Taxable	7,585,892	7,585,892	-	-
U.S. Equity	8,216,627	8,216,627	-	-
International Equity	5,553,075	5,553,075	-	-
Emerging Markets	234,334	234,334	-	-
Real Asset Securities	772,140	772,140	-	-
Alternative Investments	2,299,128	-	2,299,128	-
Total	24,690,989	22,391,861	2,299,128	-
Operating Investments				
Cash	18,541	18,541	-	-
Fixed Income Taxable	2,332,192	2,332,192	-	-
U.S. Equity	2,496,714	2,496,714	-	-
International Equity	1,016,774	1,016,774	-	-
Emerging Markets	44,074	44,074	-	-
Real Asset Securities	201,122	201,122	-	-
Alternative Investments	477,260	-	477,260	-
Total	6,586,677	6,109,417	477,260	-
Total Investments	$ 32,136,473	$ 29,330,034	$ 2,806,439	$ -

NOTE 5 – FAIR VALUE MEASUREMENTS AND DISCLOSURES, continued

The following table presents assets measured at fair value on a recurring basis at December 31, 2024.

Assets	Total	Markets for Identical Assets (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Charitable Trusts				
Fixed Income Taxable	$ 54,375	$ 54,375	$ -	$ -
U.S. Equity	51,062	51,062	-	-
International Equity	25,928	25,928	-	-
Total	131,365	131,365	-	-
Endowment - Community Foundation				
Cash	44,555	44,555	-	-
Fixed Income Taxable	192,845	-	192,845	-
U.S. Equity	227,385	-	227,385	-
International Equity	179,161	-	179,161	-
Total	643,946	44,555	599,391	-
Endowment - Other				
Cash	21,592	21,592	-	-
Fixed Income Taxable	6,791,537	6,791,537	-	-
U.S. Equity	7,395,580	7,395,580	-	-
International Equity	4,846,616	4,846,616	-	-
Emerging Markets	374,304	374,304	-	-
Real Asset Securities	696,592	696,592	-	-
Alternative Investments	1,706,727	-	1,706,727	-
Total	21,832,948	20,126,221	1,706,727	-
Operating Investments				
Cash	20,792	20,792	-	-
Fixed Income Taxable	1,906,001	1,906,001	-	-
U.S. Equity	1,888,075	1,888,075	-	-
International Equity	936,302	936,302	-	-
Emerging Markets	38,636	38,636	-	-
Real Asset Securities	153,335	153,335	-	-
Alternative Investments	386,811	-	386,811	-
Total	5,329,952	4,943,141	386,811	-
Total Investments	$ 27,938,211	$ 25,245,282	$ 2,692,929	$ -

NOTE 6 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents for the years ended December 31, 2025 and 2024 were:

	2025	2024
California Bank & Trust Checking	$ 241,087	$ 250,340
Petty Cash	150	325
Money Market Funds	1,531,972	1,598,540
Total Cash and Cash Equivalents	$ 1,773,209	$ 1,849,205

Amounts held in California Bank & Trust exceed FDIC insurance limitations by nil as of December 31, 2025 and $340 as of December 31, 2024 and were therefore exposed to custodial credit risk.

Money market funds are not insured by the FDIC and are therefore exposed to custodial credit risk. The Foundation has not experienced losses in these accounts.

NOTE 7 – INVESTMENTS

Investments for the years ended December 31, 2025 and 2024 were:

	2025	2024
Restricted Cash and Cash Equivalents	$ 78,385	$ 86,939
Fixed Income Investments	10,242,442	8,944,758
U.S. Equity	10,986,718	9,562,102
International Equity	6,800,870	5,988,007
Emerging Markets	278,408	412,940
Real Asset Securities	973,262	849,927
Alternative Investments	2,776,388	2,093,538
Total	$ 32,136,473	$ 27,938,211

Investment returns for the years ended December 31, 2025 and 2024 were:

	2025	2024
Realized investment gains/(losses)	$ 86,649	$ 50,758
Unrealized investments gains/(losses)	3,088,999	2,081,611
Investment fees	(103,209)	(70,369)
Investment return, net	$ 3,072,439	$ 2,062,000
Interest and dividends	$ 795,982	$ 650,060

NOTE 7 – 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 and 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 or 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.

NOTE 8 – ACCOUNTS RECEIVABLE

Accounts receivable consists of scholarship donations, associates' dues, grants receivable, and special events receivable. Balances in accounts receivable for the years ended December 31, 2025 and 2024 were $66,913 and $180,379, respectively. All amounts are anticipated to be collected and as such there has been no allowance for doubtful accounts established.

NOTE 9 – BENEFICIAL INTERESTS IN ASSETS HELD BY CHARITABLE TRUSTS

The Foundation acts as trustee for various irrevocable trusts. These trusts are governed by the respective trust agreements, which generally provide for either an income stream or a future distribution of cash or other assets to the Foundation, in whole or in part, for a specified period, or upon the occurrence of a specific event. Since the trusts are irrevocable, the trust assets are recorded at fair value, and a related liability for future payments to be made to the specified beneficiaries is recorded at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the liability. The excess of contributed assets over the trust liability is recorded as a contribution with donor restrictions until such amount is received via trust distribution or is expended in satisfaction of the donor-restricted purpose stipulated by the trust agreement, or both, if any. At that time, net assets with donor-imposed time or purpose restrictions are released to net assets without restrictions, and net assets with donor restrictions that are perpetual in nature are transferred to the endowment. In subsequent years, the liability for future trust payments to the donor is reduced by payments made to the donor and is adjusted to reflect amortization of the discount and changes in actuarial assumptions at the end of the year. Upon termination of the trust, the remaining liability is removed and recognized as income.

NOTE 9 – BENEFICIAL INTERESTS IN ASSETS HELD BY CHARITABLE TRUSTS, continued

Under charitable gift annuity contracts, the Foundation receives immediate and unrestricted title to contributed assets and agrees to make fixed recurring payments over the stipulated period. Contributed assets are recorded at fair value on the date of the receipt. The related liability for future payments to be made to the specified beneficiaries is recorded at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the liability. The excess of contributed assets over the annuity liability is recorded as a contribution without donor restrictions.

In subsequent years, the liability for future annuity payments is reduced by the payments made to the specified beneficiaries and is adjusted to reflect amortization of the discount and changes in actuarial assumptions at the end of the year.

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.

Activities for the years ended December 31, 2025 and 2024 in beneficial interests in assets held by charitable trusts were:

	2025	2024
Balance at beginning of year	$ 131,365	$ 130,153
Investment return, net	20,084	15,372
Distributions	(7,883)	(14,160)
Balance at end of year	$ 143,566	$ 131,365

NOTE 10 – PAYABLE TO CHARITABLE TRUSTS BENEFICIARIES

The Foundation has received 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.

The principal valuation technique for the split interest agreements is the present value of beneficial interests. As of December 31, 2025 and 2024, the range of significant input values in the split interest trusts reflected discount rates ranging from 1.2%-4.2% with a payout rate ranging from 5.00%-11.02%. At least annually, management determines if the current valuation techniques used in fair value measurements are still appropriate and evaluates and adjusts the inputs used in the fair value measurements based on current market conditions and third-party information.

Future amounts payable to beneficiaries from the charitable gift annuities are as follows:

Year Ending December 31	Principal	Interest	Total
2026	7,111	389	$ 7,500
2027	2,000	1,750	3,750
Total	$ 9,111	$ 2,139	$ 11,250

NOTE 11 – ENDOWMENT

The Foundation's endowments consists of sixty five individual funds established by donors to provide annual funding for specific activities and general operations. The Foundation's board of directors has interpreted the California Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. As of December 31, 2025 and 2024, there were no stipulations.

As a result of this interpretation, the Foundation retains in perpetuity (a) the original value of initial and subsequent gift amounts (including contributions receivable, net of discount and allowance for doubtful accounts) donated to the endowment funds and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA. The Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purposes of the organization and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the organization, (7) the investment policies of the organization.

As of December 31, 2025 and 2024, the Foundation had the following endowment net asset composition:

	2025	2024
Donor-restricted endowment funds		
Original donor restricted gift amounts	$ 20,796,699	$ 19,976,249
Accumulated investment gains	7,112,281	4,477,964
	$ 27,908,980	$ 24,454,213

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Foundation has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At December 31, 2025, there were no funds in the endowment considered to be underwater endowments. At December 31, 2024, there were three funds in the endowment considered to be underwater endowments as a direct result of investment losses. The Foundation is monitoring underwater endowments closely and anticipates market corrections to restore balances over the next couple of years.

NOTE 11 – ENDOWMENT, continued

Investment and Spending Polices

The Foundation has adopted investment and spending policies for Endowments that seek to provide adequate funding for operations while seeking to maintain the purchasing power of the Endowment assets. Over the long-term, rates of return should be sufficient to maintain the purchasing power of the Endowment assets, provide necessary capital to fund its spending policies, and cover the costs of managing the Endowment investments. The investment objective of the Endowments is to provide for a disciplined longer-term and risk and return investment program that is consistent with the needs of a permanent endowment. Actual returns in any given year may vary from targeted amounts. To satisfy their long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Generally, a significant portion of the funds are invested to seek growth of principal over time.

The Foundation uses an endowment spending-rate formula to determine the maximum amount to spend from the Endowments, including those endowments deemed to be underwater, each year. In determining amounts to spend, the Endowment Advisory Board evaluates the average fair value of the Endowment investments for the prior twelve quarters at June 30 of each year to determine the spending amount for the upcoming year. In establishing this policy, the Foundation considered the long-term expected return on the Endowments and set the rate with the objective of maintaining the purchasing power of the Endowment over time. During the years ended December 31, 2025 and 2024, the Endowment spending rate was limited to 4.5%. Actual spending from the endowment funds were equal to 1.37% and 1.37% for the years ended December 31, 2025 and 2024, respectively.

Changes in Endowment net assets for the years ended December 31, 2025 and 2024 are as follows:

	2025	2024
Endowment net assets, beginning of year	$ 24,454,213	$ 20,604,529
Contributions	737,767	1,741,778
Investment return, net	3,427,098	2,418,464
Distributions pursuant to distribution policy	(710,098)	(310,558)
Endowment net assets, end of year	$ 27,908,980	$ 24,454,213

NOTE 12 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods:

	2025	2024
Subject to purpose restrictions:		
Trusts accounts	$ 1,896,343	$ 1,519,358
Financial aid	364,080	368,331
Palomar promise	859,727	759,249
Steinberg funds	1,046,740	922,746
Charitable trusts	143,566	131,365
Endowments:		
Subject to endowment spending and distribution policy	25,338,262	22,914,630
Total net assets with donor restrictions	$ 29,648,718	$ 26,615,679

NOTE 13 – DONATED SERVICES AND FACILITIES

During the fiscal years ended December 31, 2025 and 2024, the Foundation received $851,022 and $785,264 in donated services and facilities, respectively.

NOTE 14 – RECLASSIFICATION

The Foundation's management team completed an analysis of endowments. As a result, the reclassification was made in the amount of $222,408 and $189,122 in 2025 and 2024, respectively. This was a categorization transfer from with donor restrictions to without donor restrictions.

PALOMAR COLLEGE FOUNDATION
SUMMARY OF AUDITORS' RESULTS
DECEMBER 31, 2025 AND 2024

FINANCIAL STATEMENTS

	2025	2024
Type of auditors' report issued	Unmodified	Unmodified
Noncompliance material to financial statements noted?	No	No
Material misstatements noted?	No	No
Audit findings noted?	No	No

Pawsitive Teams
SERVICE, FACILITY, AND THERAPY DOGS
Together We're Better!

7031 Carroll Road
San Diego, CA 92121
858-558-7297
pawsteams.org

Dr. Eileen Heveron
Executive Director
& Secretary

BOARD OF DIRECTORS
Jean Gertmenian
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Susan deRose
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Richard Sheridan
Cynthia Curiel
Kelli Burger
Margery Squier

Pawsitively Changing Lives for 28+ Years!

June 30, 2026

San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069

Dear Members of the San Marcos Community Foundation,

Thank you again for your grant of $1,000.00 in 2025. As you know, Pawsitive Teams sought to grow its community and the funds you provided assisted us in doing that. We used your funding to help offset the cost of an extremely popular glossy brochure we designed on the topic of Dogs that Help People.

We are requesting funds for your Fall 2026 round of grant applications to help us continue to support our volunteers. Our mission is accomplished through this group of amazing individuals and their dogs who, day in and day out, work with citizens throughout San Diego County. This proposal has my approval.

Many thanks again and all the best to you,

Jean Gertmenian
Chair, Pawsitive Teams Board of Directors

Title

Pawsitive Teams

07/06/2026

by **Eileen Heveron** in **San Marcos Community Foundation**
on behalf of **Pawsitive Teams Inc**

7031 Carroll Road
San Diego, California
92121
United States
8585587297
eheveron@gmail.com

id. 54580395

Original Submission

07/06/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Pawsitive Teams
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Pawsitive Teams - Assisting our Volunteers!
Project Start Date	1/1/2027
Project End Date	12/31/2027
Date by Which Funds Will Be Expended:	12/31/2027
Total Number of People Served by this Project	100
Total Number of People Served by this Project in San Marcos Only	5

Grant Amount Requested	1500
	Organization Details
Organization Name	Pawsitive Teams
Organization Street Address	7031 Carroll Road
Organization City	San Diego
Organization State	California
Organization Zip Code	92121
Organization Website	https://pawsteams.org
Organization's EIN	33-0851474 200 Pawsitive Teams Inc 2032d3ad-8b5b-4ffe-a29d-513523bbf601 7031 Carroll Rd San Diego CA 92121-2212 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-06-09T00:00:00 2026-06-29T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-06-08T00:00:00 1999 05
	Contact Information
Contact First Name	Eileen
Contact Last Name	Heveron
Contact Title	Executive Director
Contact Phone	+18587765575

Contact Email	eileen@pawsteams.org
	Project Details
Briefly describe your request for funds.	Pawsitive Teams is requesting grant funding to assist us as we support our volunteers in our Facility and Therapy Dog programs. We have over 75 volunteers with a goal to reach 100 and as an organization, we provide business cards, logo "clothing" and badge for their dog, human name badge, background check, and the like for each volunteer. We do not, however, purchase their logo clothing which is also required of the volunteer. Regardless of which Pawsitive Teams program they volunteer with, between their expenses and our expenses, the total is approximately $200.00 per volunteer for the basics. This does not include their class fees (required of therapy and facility dog program volunteers), our own Pawsitive Teams' insurance coverage, or the volunteer's mileage expenses (which can be quite high since we serve all of San Diego County). While in the past, we simply used operating funds to cover these costs, our situation has changed over the past two years as donations declined severely. We are seeking grant funding to help cover our own costs.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The San Marcos community is served by Pawsitive Teams in several ways, the most important of which is through our Facility Dog Program. Professor Tracy Daly and her awesome dog Frank are now fixtures on the Cal State San Marcos (CSUSM) campus. There, they assist literally hundreds of students monthly, in one on one sessions, small group sessions, large classes and presentations. They were recently on television in an extensive interview! Tracy and Frank bring an enormous amount of "pawsitivity" to life on campus for students and staff alike, so much so that CSUSM will be adding another Pawsitive Teams Facility Dog to campus in the fall!! That team is currently in training in our Facility Dog Academy. This request for funding will assist us in supporting all of our volunteers. Our dog programs serve people and organizations across San Diego county and we are not able to keep statistics on home addresses of participants, so beyond the program at CSUSM, we are unable to estimate who in San Marcos will be served by our volunteers moving forward.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Cal State San Marcos helped us understand how to work with their "procurement" and "vendor" system so that Tracy and Frank, and soon another team, can assist students and staff on a daily basis.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, and many thanks! We received a $1,000 grant in 2025 to help cover the cost of printing our "Dogs Helping People" brochure, which we give out to anyone who attends our educational presentations.

Please upload the annual operating budget for your organization.

Budget_vs_Actuals_2025_with_draft_Budget_2026.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

signature.jpg

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	2955
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	
SMCF Budget Worksheet 2.xlsx	

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We are funded entirely by individuals, companies, social clubs, and grants. We also have restricted funds that provide us with interest income each year. For the last 2 years expenses exceeded income.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Bandanas both programs ($4 each)	$	400.00	
Name Tags both programs ($18.50 each)	$	425.00	
Business cards both program ($28 each)	$	700.00	
Facility Dog IDs (32.50 each, 12 new teams)	$	390.00	
Facility Dog vests ($45 each for 12 new teams)	$	540.00	
Background checks for planned new 25 volunteers @$20 each	$	500.00	
Total budget for this PROJECT:	$	2,955.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual giving (various)	$ 1,500.00	P
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Income	2025 Budget	2025 Actuals	% of budget	1st draft 2026 budget
Donations				
40000 Board Commitment	$ 35,000.00	$ 19,050.00	54.43	$ 30,000.00
40100 Individuals	$ 85,000.00	$ 107,105.00	126.01	$ 100,000.00
40200 Corp/Service Clubs	$ 7,500.00	$ 58,775.00	783.66	$ 26,000.00
40300 Grants	$ 85,000.00	$ 37,750.00	44.41	$ 75,000.00
51500 Merchandise Sales	$ 1,200.00	$ 1,137.00	94.75	$ 1,200.00
51600 Class Fees	$ 8,800.00	$ 6,310.00	71.7	$ 10,800.00
51601 Class Fees - Facility Dog Academy	$ 7,500.00	$ 1,500.00	20	$ 18,000.00
Total Donations	$ 230,000.00	$ 231,627.00	100.71	$ 261,000.00
Therapy Class Refunds	$ (810.00)	$ (270.00)	33	$ (810.00)
Total Income	$ 229,190.00	$ 231,357.00	100.95	$ 260,190.00
Gross Profit				
Expenses				
771 Programs				
77110 Exec Dir Salary 90%	$ 28,800.00	$ 28,000.00	100	$ 28,000.00
77114 Service Dog Prgm Mgr 100%	$ 30,000.00	$ 30,000.00	100	$ 30,000.00
77115 Facility Dog Pgm Mgr 100%	$ 30,000.00	$ 30,000.00	100	$ 30,000.00
77116 Therapy Dog Pgm Mgr 100%	$ 30,000.00	$ 30,000.00	100	$ 30,000.00
77117 Operations Coordinator 85%	$ 2,500.00	$ 832.00	33.3	$ 1,500.00
77120 Food/Equipment	$ 10,000.00	$ 8,819.00	88.19	$ 10,000.00
77125 Background testing	$ 500.00	$ 38.00	7.6	$ 380.00
77130 Phone/Web/Video	$ 20,000.00	$ 8,177.00	40.88	$ 10,000.00
77137 Liability/Auto Insur	$ 13,000.00	$ 11,356.00	87.35	$ 13,000.00
77140 Veterinarian	$ 30,000.00	$ 15,379.00	51.26	$ 20,000.00
77150 Dog Purchase/Travel/License	$ 12,000.00	$ 18,047.00	150.39	$ 5,000.00
77151 Service Dog Trainer Stipend	$ 12,000.00	$ 9,102.00	75.85	$ 12,000.00
77159 Serv Dog Dues Seminars	$ 4,200.00	$ -	0	$ 4,000.00
77160 Dues/Seminars/Travel	$ 2,000.00	$ 2,457.00	122.85	$ 2,000.00
77161 Non-SD Seminars/Dues	$ -	$ 1,103.00		$ 500.00
77165 Supplies	$ 4,000.00	$ 1,510.00	37.76	$ 2,000.00
77166 Postage	$ 500.00	$ 73.00	14.63	$ 350.00
77170 Printing	$ 1,000.00	$ 2,886.00	288.59	$ 2,500.00
77171 Gas/oil	$ 2,500.00	$ 1,519.00	60.77	$ 2,000.00
77172 Van License/Maint	$ 2,000.00	$ 437.00	21.85	$ 500.00
77190 Donor/Volunteer Recog	$ 6,000.00	$ 2,296.00	38.26	$ 3,000.00
Total 771 Programs	$ 241,000.00	$ 202,832.00	84.6	$ 206,730.00
774 Training Center Expenses				

77410 Utilities / Trash	$ 3,500.00	$ 3,220.00	92.01	$ 3,500.00	
77420 PID Assoc	$ 6,120.00	$ 6,347.00	103.7	$ 6,600.00	
77435 Property Insurance	$ 2,500.00	$ -	0	$ -	
77480 Property Taxes	$ 52.00	$ 52.00	100	$ 52.00	
77485 Cleaning / Maintenance	$ 12,000.00	$ 12,314.00	102.62	$ 13,000.00	
Total 774 Training Center Expenses	$ 24,172.00	$ 21,881.00	90.52	$ 23,152.00	
810 Office Administration					
81000 Computer Subscriptions	$ 30,000.00	$ 44,646.00	148.82	$ 45,000.00	
82110 Exec DIr Salary 10%	$ 3,200.00	$ 3,200.00	100	$ 3,200.00	
82113 Operations Coordinator 15%	$ 8,000.00	$ 4,718.00	58.97	$ 6,000.00	
82114 Workers' Comp	$ 6,000.00	$ 4,748.00	79.13	$ 6,000.00	
82115 Employer PR Tax	$ 11,000.00	$ 10,764.00	97.86	$ 11,000.00	
82116 Bookkeeping	$ 6,720.00	$ 5,400.00	80.36	$ 6,750.00	
82117 CPA	$ 1,300.00	$ 1,300.00	100	$ 1,300.00	
82120 Printing/Supplies/Postage	$ 5,000.00	$ 1,617.00	32.35	$ 2,500.00	
82121 D&O Liability	$ 2,000.00	$ -	0	$ -	
82150 Bank, Credit Card Fees	$ 3,300.00	$ 455.00	13.78	$ 1,500.00	
82160 Marketing/Promotional	$ 5,000.00	$ 1,127.00	22.55	$ 2,000.00	
Total 810 Office Administration	$ 81,520.00	$ 77,975.00	95.65	$ 85,250.00	
82170 Fundraising	$ 2,500.00	$ 121.00	4.84	$ 2,500.00	
Total Expenses	$ 349,192.00	$ 302,809.00	86.72	$ 322,634.00	
Net Operating Income	$ (120,002.00)	$ (71,452.00)	59.54	$ (62,444.00)	
Other Income					
54100 Money Market, Dividends	$ 24,000.00	$ 20,251.00	84.38	$ 20,000.00	
55130 Endowment Earnings less grant taken for payroll	$ 40,000.00	**		$ 40,000.00	
55140 Credit Card Cash Back	$ 500.00	**		$ 600.00	
Total Other Income	$ 64,500.00	$ 20,251.00		$ 60,600.00	
Other Expenses					
91000 Depreciation 7031	$ 13,848.00	$ 18,172.00	131.23	$ 18,172.00	
91100 Depreciation Capital Improve	$ 1,920.00	$ 1,916.00	99.81	$ 1,920.00	
91300 Depreciation Handicap	$ 468.00	$ 463.00	98.87	$ 468.00	
Total Other Expenses	$ 16,236.00	$ 20,551.00	126.58	$ 20,560.00	
Net Other Income		Awful			
Net Income				$ (22,404.00)	Net Income = Net Operating Income plus Total Other Income less Total other expenses

SAINT JOSEPH ACADEMY

500 Las Flores Drive • San Marcos, CA 92078 • SjaClassical.org

September 24, 2026

San Marcos Community Foundation

Re: Letter of Support — Student Enrichment and Leadership Project

Dear Members of the Grant Committee,

I write as President of Saint Joseph Academy to offer my full and enthusiastic endorsement of our application for the San Marcos Community Foundation's Grant in support of our Student Enrichment and Leadership Project. This request for $3,000 reflects programs I believe deeply in, and I am glad to lend it my personal support and signature.

Saint Joseph Academy is an accredited, classical Catholic school serving TK–12 students throughout the San Marcos community. Our mission is to form young men and women in faith, virtue, and knowledge, and this project advances that mission along three complementary paths: an AP Cybersecurity elective that prepares our high schoolers for one of today's most in-demand fields; a K–8 Elementary Art program that builds the creative and fine-motor foundation our youngest students need; and a Student Leadership Retreat that forms character, ethics, and peer mentorship in our rising leaders.

Together, these initiatives will reach approximately 350 students, extending opportunities our current operating budget cannot fully absorb on its own. They ask nothing additional of our families and represent exactly the kind of accessible, high-value enrichment this grant program was designed to support.

I can attest personally to the readiness of our faculty and staff to carry out this project well and to steward these funds responsibly, as we have with the Foundation's past support of our "Entrepreneurship Unleashed" elective. On behalf of Saint Joseph Academy, I thank the San Marcos Community Foundation for its continued partnership with our school and its investment in the young people of this community.

Please do not hesitate to contact our office if I may provide any further information.

With gratitude,

Mark Kalpakgjian

Mark Kalpakgian
President, Saint Joseph Academy

Title

Saint Joseph Academy -Student Enrichment and Leadership Project.

09/30/2026

id. 55337315

by **Madalyn O'Campo** in **San Marcos Community Foundation**
on behalf of **Saint Joseph Academy**

ocampom@sjaclassical.org

Original Submission

09/30/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Saint Joseph Academy -Student Enrichment and Leadership Project.
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Student Enrichment and Leadership Project.
Project Start Date	9/1/2026
Project End Date	6/1/2027
Date by Which Funds Will Be Expended:	1/25/2027
Total Number of People Served by this Project	100
Total Number of People Served by this Project in San Marcos Only	100
Grant Amount Requested	3000

	Organization Details
Organization Name	Saint Joseph Academy
Organization Street Address	500 Las Flores Drive
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078
Organization Website	sjaclassical.org
Organization's EIN	33-0643364 200 Saint Joseph Academy 2938d7ea-3fa4-4263-b1e6-a62f75ba8615 500 Las Flores Dr San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-12-12T00:00:00 2026-02-09T00:00:00 501(c)(3) Public Charity Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed (deductibility limitation dependent on various factors). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(ii) 2025-12-10T00:00:00 1946 03
	Contact Information
Contact First Name	Madalyn
Contact Last Name	O'Campo
Contact Title	Advancement and Creative Coordinator
Contact Phone	+19496003408

Contact Email	ocampom@sjaclassical.org
	Project Details
Briefly describe your request for funds.	Saint Joseph Academy requests $3,000 to help underwrite three vital student enrichment initiatives: an AP Cybersecurity elective for high schoolers, a K–8 Elementary Art program, and a Student Leadership Retreat. 1. **AP Cybersecurity:** $1,000 will purchase essential student courseware, and curriculum materials to teach high-demand cybersecurity skills. 2. **K–8 Elementary Art Program:** $1,000 will fund foundational art supplies and instructional guides to establish structured visual arts education across primary and middle school grades. 3. **Student Leadership Retreat:** $1,000 will help cover facility rental, workshop materials, and training resources for a hands-on retreat focused on character development, ethics, and peer leadership.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This project directly impacts approximately **350 students** in San Marcos by providing high-value educational experiences that our operating budget cannot currently absorb. • **Workforce Readiness:** AP Cybersecurity addresses the growing tech skill gap, giving high schoolers early exposure to crucial cyber defense skills before college. • **Creative Development:** The K–8 Art program ensures younger students develop spatial reasoning, fine motor skills, and creative problem-solving skills early in their education. • **Community Leadership:** The Leadership Retreat trains young leaders in ethics and peer mentorship, encouraging active community involvement and positive local leadership.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	General Atomics, Core Knowledge Art, and Whispering Winds Retreat Center.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Saint Joseph Academy previously received funding for *Entrepreneurship Unleashed* a high school elective that successfully provided students hands on business mentorship, and pitch competitions.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	St. Joseph Academy (SJA) is an accredited classical TK–12 Catholic school serving families in the San Marcos community. Our mission is to form and educate young men and women in faith, virtue, and knowledge. We have a meaningful impact on our community as we prepare our students for academic excellence and life-long leadership. Saint Joseph Academy students, taken together as a school, are working approximately four years ahead of national objective standards for K–8 students and are performing better than 97% of other K–8 schools. Our high school students perform better than 94% of high schools nationwide, placing SJA in the top 3% of grade schools and the top 6% of high schools in the nation. Our graduates have also been accepted into highly respected universities such as the U.S. Naval Academy and UC San Diego, and collectively have received over $5 million in scholarships. SJA consistently receives strong feedback from the community, including affirming testimonials from parents and students, reflecting the school's academic rigor, faith-centered formation, and positive community influence. "SJA is everything we've prayed for in our daughter's education—a faithful Catholic environment where God's grace is actively felt through interactions among faculty, staff, and students. The blend of classical academics and the arts helps students discover their God-given calling. Hard work and the joy of achieving goals are gifts we want for our children, and they're alive and well here." - SJA parent.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

2026.2027_Budget_1.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

2025.2026_Profit_Loss_1.pdf

2025.2026_Balance_Sheet_1.pdf

Please attach the first two pages of your Federal 990.

SIERRA_MADRE_ACADEMY_INC._DBAH_ACADEMY_2024_990_Tax_Returns_2_1.pdf

SIERRA_MADRE_ACADEMY_INC._DBAH_ACADEMY_2024_990_Tax_Returns_3_1.pdf

SIERRA_MADRE_ACADEMY_INC._DBAH_ACADEMY_2024_990_Tax_Returns_1_1.pdf

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Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

SJA_President_Letter_of_Support_9-24-26_1.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	3000

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Grant funds cover essential materials to launch these initiatives, as core operating funds are fully allocated. Partial funding will prioritize top programs, scaling back others until grants arise.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
AP Cybersecurity Courseware & Software Licenses	$ 1,000.00	
K-8 Visual Art Curriculum & Hands-on Art Supplies	$ 1,000.00	
Student Leadership Retreat Venue, Materials, and Training Supplies	$ 1,000.00	
Total budget for this PROJECT:	$ 3,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	n/a		
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Saint Joseph Academy
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	2,077,608.33
Accounts Receivable	2,433,318.29
Other Current Assets	107,018.86
Total Current Assets	4,617,945.48
Fixed Assets	3,307,772.02
Other Assets	47,636.00
TOTAL ASSETS	**7,973,353.50**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	85,506.85
Credit Cards	35,121.35
Other Current Liabilities	2,444,990.81
Total Current Liabilities	2,565,619.01
Long Term Liabilities	3,028,033.16
Total Liabilities	5,593,652.17
Equity	2,379,701.33
TOTAL LIABILITIES & EQUITY	**7,973,353.50**

Saint Joseph Academy
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26	
Ordinary Income/Expense		
Income		
4000 · Income		
4013 · Contributions - Restricted	228,544.34	
4010 · Contributions - Un Restricted	81,113.02	
4020 · Fees & Tuition Revenue	3,034,496.52	
4300 · Bookstore Sales	1,178.03	
4030 · Athletics/Educational/Religious	119,146.79	
4070 · Student Activities	224,618.72	
4100 · Fundraising	304,760.64	
Total 4000 · Income		3,993,858.06
Total Income		3,993,858.06
Gross Profit		3,993,858.06
Expense		
66900 · Reconciliation Discrepancies		0.00
Other Expense		-0.10
6000 · Expenses		
6006 · Books for Bookstore	1,541.75	
6010 · Mortgage Interest	133,668.78	
6020 · Fundraising	87,176.81	
6040 · Development Expenses	52,315.99	
Total 6000 · Expenses		274,703.33
6100 · Operating Expenses		
6110 · Athletics/Educational/Religious	267,277.53	
6200 · Student Activities	204,462.19	
6300 · Taxes & Insurance	39,148.33	
6400 · General & Administrative	452,744.10	
6500 · Utilities	101,702.88	
6600 · Facilities	91,965.71	
6700 · Educational Expenses	83,439.97	
6800 · Personnel	2,380,180.08	
Total 6100 · Operating Expenses		3,620,920.79
Total Expense		3,895,624.02
Net Ordinary Income		98,234.04
Other Income/Expense		
Other Income		28,006.73
Net Other Income		28,006.73
Net Income		**126,240.77**

Saint Joseph Academy
Profit & Loss Budget Overview
July 2026 through June 2027

	Jul '26 - Jun 27
Ordinary Income/Expense	
Income	
4000 · Income	
4013 · Contributions - Restricted	39,063.71
4010 · Contributions - Un Restricted	120,000.00
4020 · Fees & Tuition Revenue	3,115,169.36
4300 · Bookstore Sales	0.00
4030 · Athletics/Educational/Religious	140,400.00
4070 · Student Activities	179,160.00
4100 · Fundraising	396,500.00
Total 4000 · Income	3,990,293.07
Total Income	3,990,293.07
Gross Profit	3,990,293.07
Expense	
6000 · Expenses	
6010 · Mortgage Interest	138,000.00
6020 · Fundraising	88,650.00
6040 · Development Expenses	60,000.00
Total 6000 · Expenses	286,650.00
6100 · Operating Expenses	
6110 · Athletics/Educational/Religious	291,917.00
6200 · Student Activities	194,640.00
6300 · Taxes & Insurance	45,200.00
6400 · General & Administrative	440,633.00
6500 · Utilities	104,542.00
6600 · Facilities	89,500.00
6700 · Educational Expenses	110,400.00
6800 · Personnel	2,695,366.13
Total 6100 · Operating Expenses	3,972,198.13
Total Expense	4,258,848.13

Saint Joseph Academy
Profit & Loss Budget Overview
July 2026 through June 2027

	Jul '26 - Jun 27
Net Ordinary Income	-268,555.06
Other Income/Expense	
Other Income	15,000.00
Net Other Income	15,000.00
Net Income	**-253,555.06**

EXTENDED TO MAY 15, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 **and ending** JUN 30, 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
SIERRA MADRE ACADEMY, INC.
DBA SAINT JOSEPH ACADEMY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
500 LAS FLORES DRIVE

City or town, state or province, country, and ZIP or foreign postal code
SAN MARCOS, CA 92078

F Name and address of principal officer: ANTHONY BIESE
SAME AS C ABOVE

D Employer identification number
33-0643364

E Telephone number
760-305-8505

G Gross receipts $ 3,888,359.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: SAINTJOSEPHACADEMY.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1995 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SCHOOL FOR TRANSITIONAL KINDERGARTEN THROUGH GRADE 12.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	90
6	Total number of volunteers (estimate if necessary)	6	230
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	694.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	123,696.	171,588.
9	Program service revenue (Part VIII, line 2g)	2,992,039.	3,344,615.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	734.	112,937.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	185,413.	159,128.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,301,882.	3,788,268.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,943,147.	1,764,549.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 138,393.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,474,091.	1,695,372.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,417,238.	3,459,921.
19	Revenue less expenses. Subtract line 18 from line 12	-115,356.	328,347.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	4,816,229.	5,059,241.
21	Total liabilities (Part X, line 26)	3,311,715.	3,226,380.
22	Net assets or fund balances. Subtract line 21 from line 20	1,504,514.	1,832,861.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

BARBARA DE LA TORRE, SECRETARY
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
DANIEL J. DEILKE, CPA	DANIEL J. DEILKE, CP	03/02/26	☐	P00154836

Firm's name REDWITZ, INC. — Firm's EIN 33-0850406

Firm's address 4275 EXECUTIVE SQUARE, SUITE 1000
LA JOLLA, CA 92037-1478 — Phone no. 858-455-9000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
SCHOOL FOR TRANSITIONAL KINDERGARTEN THROUGH GRADE 12.

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 $ 1,972,156. including grants of $) (Revenue $ 3,344,615.)
THE ORGANIZATION PROVIDES A CATHOLIC SCHOOL FOR TRANSITIONAL KINDERGARTEN THROUGH GRADE 12.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 1,972,156.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

San Marcos Rotary Club

PO Box 146
SAN MARCOS, CALIFORNIA 92079

September 29, 2026

Subject: Letter of Support for Model United Nations Grant Application

Dear Members of the Grants Committee,

As President of the **San Marcos Rotary Club**, I am proud to formally submit and support our grant application for **$3,000** to sponsor local student participation in the Model United Nations (MUN) program. This funding will directly enable **six outstanding youth leaders**—two students each from **San Marcos High School**, **Mission Hills High School**, and **High Tech High**—to experience this transformative educational initiative.

At San Marcos Rotary, our core mission is to invest in the next generation of leaders. The Model UN program aligns perfectly with this goal by challenging students to debate complex global issues, build negotiation skills, and collaborate on real-world solutions. This experience instills a deep sense of civic responsibility and prepares our local youth to navigate an increasingly interconnected world.

A grant from the San Marcos Community Foundation will ensure that financial barriers do not prevent these deserving students from participating. We are deeply grateful for your continuous partnership and your shared dedication to enriching the lives of youth across San Marcos.

Thank you for your time, consideration, and dedication to our community.

Sincerely,

/s/ Alan L. Geraci
President, San Marcos Rotary Club

Title

San Marcos Rotary Club Foundation Model United Nations Program for High School Students

09/29/2026

id. 55321850

by **Steve Lilly** in **San Marcos Community Foundation**
on behalf of **San Marcos Rotary Club Foundation**
sanmarcosrotary@gmail.com

Original Submission

09/29/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Marcos Rotary Club Foundation Model United Nations Program for High School Students
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Rotary District 5340 Model United Nations Program
Project Start Date	1/4/2027
Project End Date	4/30/2027
Date by Which Funds Will Be Expended:	4/30/2027
Total Number of People Served by this Project	8
Total Number of People Served by this Project in San Marcos Only	6

Grant Amount Requested	3000
	Organization Details
Organization Name	San Marcos Rotary Foundation
Organization Street Address	P. O. Box 146
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92079
Organization Website	portal.clubrunner.ca/10101
Organization's EIN	33-0457941 200 San Marcos Rotary Club Foundation 2b41e238-4d74-4e97-8e24-684f1a5512b9 PO Box 146 San Marcos CA 92079 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-09-10T00:00:00 2026-09-21T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-09-08T00:00:00 1991 12
	Contact Information
Contact First Name	Steve
Contact Last Name	Lilly
Contact Title	Foundation Chair, Rotary Club of San Marcos
Contact Phone	+17603102019

Contact Email	stevelilly0831@gmail.com
	Project Details
Briefly describe your request for funds.	Rotary District 5340 serving San Diego County offers a Model UN program for high school students. The program is composed of a one-day training session in January and a two-day mock UN session in March involving students from high schools throughout the County. The Rotary Club of San Marcos will be sponsoring eight students to attend this event in spring 2027, two each from San Marcos High School, Mission Hills High School, High Tech High School, and Trade Tech High School in Vista. Participating students are guided through their preparation by facuty advisors. This is an amazing experience for the students, sharpening their critical thinking and debate skills while using team-building, negotiation and problem solving tools to seek consensus on a set of mock UN resolutions. Each team is assigned a country to represent in the decision-making process. Our club participated in the program for the first time last year and both students and faculty were impressed with the program. The cost of participation is $500 per student, and we are requestiong funding for only six of our eight participants (total of $3,000), since two of the students we send will be attending high school in Vista, not San Marcos.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	In the sections below we will describe the broad scope of influence the Rotary Club of San Marcos has had on the community over many years. The program for which we are applyng for funding is only one of many we offer to improve the lives of people young, old and in between in San Marcos. This particular program is significant because it helps our students to broaden their perspectives and start to experience the complexities of being citizens of the world. We are fortunate to have excellent high schools in San Marcos, each of which has estabished Model UN activities as a part of its curriculum, and through this program we can help them to introduce more students to this very powerful learning experience. Participants interact with other students throughout the county, broaden their perspectives, then come back and share their experiences with friends. The goal is to build skills while seeding curiosity and interest in global engagement. Perhaps some will even embrace the global goals of Rotary through future membership.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	The Rotary Club of San Marcos partners with San Marcos Unified School District, San Marcos Boys and Girls Club, Meals on Wheels, North County Food Bank, and other service organizatons in North County.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The San Marcos Rotary Foundation is a 501(c)(3) non-profit organization established to support the community service activities of the Rotary Club of San Marcos. Founded in 1956, The Rotary Club of San Marcos brings together neighbors, business leaders and professionals who believe a stronger community is built by people willing to show up for one another. Guided by Rotary's motto, "Service Above Self," our members give their time, raise funds and build partnerships to meet needs in San Marcos and across North County. **We are part of Rotary International, a global network of more than 1.2 million members who take action in their communities and around the world. Local clubs identify the needs they are best positioned to address, while sharing Rotary's commitment to service, fellowship and lasting change. Rotary's work spans education, health, economic opportunity, peace, and the environment. In San Marcos, we bring that same spirit of service to the people and organizations closest to home.** Our club meets for lunch three times a month, welcoming speakers who help us stay connected to local organizations, current events, community issues and other timely topics. These conversations help members learn where support is needed and build relationships that lead to service. Many of our members are also Paul Harris Fellows, reflecting their on-going financial support for The Rotary Foundation. Members bring that same philanthropic spirit to organizations and causes throughout our community. Our goals are to help people facing immediate challenges; invest in young people's education and leadership; support local organizations doing essential work; and create opportunities for residents to serve together. These goals shape both our ongoing commitments and the projects we take on when a community partner identifies a need. For our members, service is often personal and hands-on. Each month, Rotarians volunteer at Brother Benno's in Oceanside, helping serve breakfast to neighbors experiencing homelessness or other hardships. Twice a month we deliver meals to senior citizens in San Marcos as a part

of the Meals on Wheels program. We also support community partners such as Operation HOPE –North County and the North County Food Bank. Through these relationships, members contribute more than a donation: they bring their time, skills and willingness to do the work that needs doing.

Investing in young people is one of our most sustained commitments. **Each year, the club contributes $10,000 in scholarships to local students entering college and those already pursuing a college education.** That support helps students take their next steps toward a degree and the opportunities it can create.

We also help students build the skills and confidence to lead. The club sponsors local eighth graders for Rotary's annual LEAD conference, and high school students for Rotary Youth Leadership Awards (RYLA) annual leadership camp. Members support local students to participate in Rotary-sponsored youth music, speech and Model United Nations events, giving students opportunities to develop their talents, explore ideas and learn to collaborate with peers. **We sponsor Interact clubs at three local high schools,** supporting students as they plan service projects and put leadership into practice in their own communities.

Our education pursuits aren't limited to middle and high school students. Each year our club visits first grade classes in all Title I elementary schools in the San Marcos School District, where a club member reads a book with the first graders and sends each student home with their own copy of the book. We have offered this program for many years as our means of contributing to the early literacy goals of the school district.

Our annual golf tournament brings local businesses, residents and Rotarians together in support of young people. Over the last two decades, the club has donated over $100,000 to the Boys & Girls Club of San Marcos through this work, and the 2026 tournament in November will again benefit the organization. This event is one example of how we turn community participation into resources for a local partner.

Looking ahead, the Rotary Club of San Marcos aims to deepen community partnerships, expand opportunities for young leaders and welcome more people into service. **Being part of Rotary International connects our local efforts to a worldwide movement, but our starting point remains the same: listen to our neighbors, understand what they need and work together to make a difference.**

Please upload any community letters or media in support of this project.

Please upload the annual operating budget for your organization.

2026-2027_SMRC_Foundation_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

SM_Rotary_Club_Foundation_Statement_of_Revenue_and_Expenses_FY26.pdf

Please attach the first two pages of your Federal 990.

SMRC_Foundation_2024-990-ez-short-form.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

SM_Foundation_Support_09292026.rtf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	3000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	If we do not receive this grant from the San Marcos Community Foundation we will attempt to find alternative funding, but it will involve deficit spending for the Club.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Model UN Registration, 2 Students ($500 each), San Marcos High School	$1,000	
Model UN Registration, 2 students ($500 each), Mission Hills High School	$1,000	
Model UN Registration, 2 students ($500 each), Hi Tech High School	$1,000	
Total budget for this PROJECT:	$3,000	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Marcos Rotary Foundation	$ 1,000.00	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

San Marcos Rotary Club Foundation

Approved Budget 2026-27

			Budget 2026-2027
REVENUE:			
	Annual Pledges		$3,000.00
	Golf Tournament		$27,000.00
	2nd Fundraiser TBD		$7,000.00
	District 5340 Grant		$3,000.00
	County of SD District 5 Community Enhancement Grant		$10,000.00
	City of San Marcos Community Foundation Grant		$3,000.00
	Foundation-sponsored dinners & banquets		$0.00
	Other	Reimbursement for Chocolates and Vista Rotary Donation	
		TOTAL REVENUE	**$53,000.00**
INCOMING PASS THRU FUNDS			
	Adopt-A-Family Donations		$0.00
	Club Dues/Lunch (Pass Thru)		$0.00
		TOTAL INCOMING PASS THRU FUNDS	**$0.00**
EXPENSES:			
Education			
	LEAD (4 schools x 2 students/$300 each + Lunch &		$4,000.00
	RYLA (2 schools/4 students /$500 each + Lunch &		$7,000.00
	Literacy Project		$2,500.00
	Interact (Youth Service Club)		
		MHHS	$1,250.00
		SMHS	$1,250.00
		High Tech High	$1,000.00
	Rotaract - CSUSM		$1,000.00
	Music Competition		$2,000.00
	Speech Competition		$2,500.00
	Model UN		$2,000.00
	Total Education		***$24,500.00***
	-		
Scholarships - ($1,000/each + Dinner)			
	Scholarship Award Budget		$10,000.00

	Mission Hills High School (MHHS)	$0.00
	San Marcos High School (SMHS)	$0.00
	High Tech High North County	$0.00
	Palomar College	$0.00
	Cal State San Marcos	$0.00
	Prior Year Scholarships	$0.00
	Dinner	$1,500.00
	Total Scholarships	***$11,500.00***
Community Support		
	4th of July Fireworks	$250.00
	San Marcos Summer Concert	$500.00
	Boys & Girls Club Backpacks/Flapjacks	$1,000.00
	Boys & Girls Club - General Support	$10,000.00
	Feeding America Meal Program	$2,500.00
	San Marcos Christmas Parade	$1,000.00
	Universidad Popular	$250.00
	Operation Hope	$2,000.00
	Total Community Support	**$17,500.00**
BGCSM Golf Tournament		
	Auction/raffle prizes	$300.00
	PayPal/ACH Fee	$130.00
	Credit card fees - day of event	$100.00
	Twin Oaks (food)	$7,000.00
	Gratuity	$200.00
	Water/Snacks/Raffle Tickets/Golf Ball	$850.00
	Hole-in-One Insurance	$250.00
	Trophies/Awards	$775.00
	50/50 payout	$0.00
	Golf software/website	$300.00
	Canon/Dart Contest	$985.00
	Total BGCSM Golf Tournament	**$10,890.00**
2nd Fundraiser - TBD		
	Total Fundrasier	**$3,500.00**
	Deposit for Harlem Wizards	
	Net Total 2nd Fundraiser:	
International Projects		

	International Projects		$1,000.00
	Polio Plus		$1,000.00
	Total International Projects		**$2,000.00**
Other			
	CPA/Org.		$775.00
	Bank Fees		$0.00
	Merchant Fees ACH		$0.00
	Secretary of State Fee		$25.00
	Total Other		**$800.00**
		TOTAL EXPENSES	**$70,690.00**
OUTGOING PASS THRU FUNDS			
	Boys & Girls Club Adopt-A-Family		$0.00
	Pass through to Club - Member Dues		$0.00
		OUTGOING PASS THRU FUNDS TOTAL	**$0.00**
NET TOTAL - Revenue less Expenses			**-$17,690.00**
	End of Month Balance Forward		

San Marcos Rotary Club Foundation

Statement of Revenue and Expenses, FY Ended 06-30-26

			Actual to date
REVENUE:			
	2025-2026 Annual Pledges		$8,474.00
	2026 - 2027 Annual Pledges		$550.00
	Golf Tournament		$34,420.66
	Fundraiser - Scholarship Raffle		$9,977.01
	Goat for Joe 7 Golf Tournament (2024)		
	District 5340 Grant		$3,000.00
	County of SD District 5 Community Enl		$0.00
	Oceanside Rotary Mistake		
	Foundation-sponsored Dinners & Banc		$558.16
	Canceled GOAT for JOE		
	Bank Fee Reversed		$3.00
		TOTAL REVENUE	***$56,982.83***
INCOMING PASS THRU FUNDS			
	Adopt-A-Family Donations (Pass Thru)		$1,516.00
	Club Dues/Lunch (Pass Thru)		$245.00
			$1,761.00
EXPENSES:			
Education			
	LEAD (4 schools x 2 students/$300 each + Lunch &		$3,693.70
	RYLA (2 schools/4 students /$500 each + Lunch & T		$6,564.91
	Literacy Project		$1,811.33
	Interact (Youth Service Club)		
		MHHS	$1,741.18
		SMHS	$181.18
	Rotaract - CSUSM		$0.00
	Music Competition		$1,750.00
	Speech Competition		$2,195.46
	Model UN		$1,500.00
	Total Education		***$19,437.76***
Scholarships - ($1,000/each + Dinner)			
	Scholarship Award Budget		$10,000.00
	Dinner		$1,051.52
	Total Scholarships		**$11,051.52**
Community Support			
	4th of July Fireworks		$1,000.00
	San Marcos Summer Concert		$0.00
	Rotarians at Work		$0.00
	Meals on Wheels		$0.00
	Boys & Girls Club Adopt-A-Family		$1,216.71

	Boys & Girls Club Backpacks/Flapjacks	$1,000.00
	Boys & Girls Club - General Support	$10,000.00
	Feeding America Meal Program	$2,524.40
	SMHS Booster Event	$257.78
	San Marcos Christmas Parade	$1,000.00
	Total Community Support	**$16,998.89**
BGCSM Golf Tournament		
	Auction/raffle prizes	$291.57
	PayPal/ACH Fee	$127.96
	Credit card fees - day of event	$90.92
	Twin Oaks (food)	$6,359.50
	Gratuity	$0.00
	Water/Snacks/Raffle Tickets/Golf Balls	$841.76
	Hole-in-One Insurance	$246.00
	Trophies/Awards	$775.00
	50/50 payout	$0.00
	Golf software/website	$299.00
	4-some Refund	$175.00
	Canon/Dart Contest	$985.00
	Total BGCSM Golf Tournament	**$10,191.71**
Fundraiser - Scholarship Raffle		
	Total Fundrasier	**$5,500.00**
International Projects		
	International Projects	$0.00
	Polio Plus	$1,035.00
	Total International Projects	**$1,035.00**
Other		
	CPA/Org.	$775.00
	Misc. Projects	$0.00
	Peace Poles	$0.00
	Bank Fees	$0.00
	Merchant Fees ACH	$0.00
	Department of Justice Registration Fee	$25.00
	Secretary of State Fee	$5.00
	Total Other	**$805.00**
	TOTAL EXPENSES	**$65,019.88**
OUTGOING PASS THRU FUNDS		
	Pass through to Club - Member Dues	$245.00
	Return to Club	$150.00

		$395.00
BEGINNING FUND BALANCE - 7/1/25		**$50,131.29**
NET TOTAL - Revenue less Expenses		**-$6,671.05**
ENDING FUND BALANCE - 6/30/26		**$43,460.24**

Balance Sheet		
Assets:		
	Cash - Checking Account as of 6/30/26	$53,460.24
Liabilities:		
	Scholarships awarded/outstanding checks	$10,000.00
Total Net Assets:		$43,460.24

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 7/1/2024 , and ending 6/30/2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
SAN MARCOS ROTARY CLUB

COPY

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 146

City or town State ZIP code
SAN MARCOS CA 92079

Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number
23-7051065

E Telephone number
(858) 652-9419

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify)

I Website: WWW.SANMARCOSROTARYCLUB.ORG

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 26,472

Electronic Filing Only

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	2,092
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	13,630
	4	Investment income		4	
	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	0
	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		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	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	0
	8	Other revenue (describe in Schedule O)		8	10,750
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	26,472
Expenses	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	750
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	547
	16	Other expenses (describe in Schedule O)		16	15,409
	17	**Total expenses.** Add lines 10 through 16		17	16,706
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	9,766
	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	12,638
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	22,404

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	12,638	22	22,404
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	12,638	25	22,404
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	12,638	27	22,404

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE SCHEDULE O

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.

28 THE SAN MARCOS ROTARY CLUB MEMBERS PROVIDE CONTRIBUTIONS TO THE ROTARY FOUNDATION TO PROVIDE FUNDS FOR INTERNATIONAL PROGRAMS.

(Grants $) If this amount includes foreign grants, check here . . . ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here . . . ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here . . . ☐ 30a

31 Other program services (describe in Schedule O) . . .
(Grants $) If this amount includes foreign grants, check here . . . ☐ 31a

32 **Total program service expenses.** (add lines 28a through 31a) . . . 32 0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ROD JONES PRESIDENT	Hr/WK 5.00			
CATHY BAUR PRESIDENT ELECT	Hr/WK 5.00			
STEPHANIE JUNGERSEN SECRETARY	Hr/WK 5.00			
MARGARET CHANTUNG TREASURER	Hr/WK 5.00			
STEVE KILDOO PAST PRESIDENT	Hr/WK 5.00			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			

Electronic Filing Only

Senior Gleaners of San Diego County
P.O. Box 600521
San Diego, CA 92160
Tel: (619) 633-9180
https://seniorgleanerssdco.org/

Date: 09/29/2026

San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069

Funding Requested: $10,000

Dear City Clerk,
As President of the Board for the Senior Gleaners of San Diego County, I am pleased to support our organization's application requesting a $10,000 grant from the San Marcos Community Foundation.

Senior Gleaners is primarily a volunteer-driven nonprofit that rescues surplus fresh produce and distributes it to hunger-relief organizations in the North County Inland region and throughout San Diego County. In 2025, our 184+ volunteers rescued more than 419,000 pounds of fresh produce, resulting in more than 1.1 million nutritious servings of food distributed to community members in need.

Sustaining this level of impact requires a strong operational foundation, and the requested funding will help support two part-time employees who coordinate volunteers, donors, food-distribution partners, logistics, compliance with food-safety regulations, communications, and recordkeeping. Their work enables our volunteers to concentrate on gleaning and delivering fresh food while allowing Senior Gleaners to operate safely, efficiently, and responsibly.

I fully support this grant application and the proposed use of these funds. Support from the San Marcos Community Foundation will strengthen our ability to continue rescuing food that might otherwise go to waste and delivering it to individuals and families experiencing food insecurity in the San Marcos area and throughout San Diego County.

Thank you for your consideration of our grant application.

Thank you for considering our proposal,

Pradip Misty
President
Senior Gleaners of San Diego County

Title

Senior Gleaners: Sustaining Operations to Deliver Food to the Needy.

09/29/2026

id. 55326141

by **Lisa Lindgren** in **San Marcos Community Foundation**
on behalf of **Senior Gleaners of San Diego County**
gm@seniorgleanerssdco.org

Original Submission

09/29/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Senior Gleaners: Sustaining Operations to Deliver Food to the Needy.
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Sustaining Operations to Deliver Food to the Needy.
Project Start Date	1/1/2027
Project End Date	12/31/2027
Date by Which Funds Will Be Expended:	12/31/2027
Total Number of People Served by this Project	1100000
Total Number of People Served by this Project in San Marcos Only	30000
Grant Amount Requested	10000

	Organization Details
Organization Name	Senior Gleaners of San Diego County
Organization Street Address	P.O. Box 600521
Organization City	San Diego
Organization State	CA
Organization Zip Code	92160
Organization Website	https://seniorgleanerssdco.org/
Organization's EIN	33-0571701 200 SENIOR GLEANERS OF SAN DIEGO COUNTY 0fd32bd4-a6b6-45ca-94ad-ac20a290237b PO Box 600521 San Diego CA 92160-0521 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-06-09T00:00:00 2026-06-22T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-06-08T00:00:00 1994 04
	Contact Information
Contact First Name	Pradip
Contact Last Name	Mistry
Contact Title	President
Contact Phone	+18586103427
Contact Email	president@seniorgleanerssdco.org

	Project Details
Briefly describe your request for funds.	Senior Gleaners of San Diego County rescues surplus produce from homes and delivers it to more than 75 food distribution organizations countywide. This volunteer-driven work reduces food waste, addresses food insecurity, and gives older adults meaningful opportunities to stay active and connected. In 2025, 184 volunteers gleaned more than 419,000 pounds of produce, which resulted in over 1.1 million nutritious servings. As demand for food assistance grows, strong coordination is essential. Our two part-time employees manage volunteer schedules, food-distribution partner relationships, gleaning logistics, food-safety compliance, communications, and records. Senior Gleaners requests a $10,000 grant to support 30%of their payroll and strengthen this operational capacity. With an annual budget below $60,000, our lean organization leverages every donated dollar to expand food recovery, engage more volunteers, and deliver more fresh, healthy food to San Marcos and San Diego County residents experiencing food insecurity.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Senior Gleaners of San Diego County strengthen food security in San Marcos by rescuing surplus produce from local homes and delivering it to food-distribution partners in San Marcos and nearby areas. Our work gives San Marcos residents facing food insecurity access to fresh, nutritious food often limited in traditional emergency food supplies. The project also keeps edible produce out of the waste stream and gives older adults meaningful opportunities to stay active and connected through service. Senior Gleaners estimates it will serve 3,000 San Marcos residents while deepening relationships among local homeowners, volunteers, the Palomar College Food Pantry, and other food-distribution partners. The result will be a stronger community food-recovery network that reduces waste and expands equitable access to healthy food.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We partner with San Marcos homeowners to glean surplus fruit and deliver it to Palomar College Food Pantry and nearby food-distribution partners.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Senior Gleaners of San Diego County has a simple but powerful mission: to provide quality food that might otherwise be wasted to people who need it most while providing meaningful activity and community engagement for older adults. For more than 30 years, we have transformed surplus food into a community resource by mobilizing volunteers to glean fresh produce from homes and other food donors and distribute it at no cost to food-distribution partners and food banks throughout San Diego County. Our work addresses two persistent challenges at once. Nutritious fruit and produce often go unharvested because homeowners cannot pick them, while food banks, pantries, shelters, and other community organizations face sustained demand from individuals and families experiencing food insecurity. Senior Gleaners connects these needs by recovering available food and delivering it to organizations that place it directly into the hands of people who need it. The impact is substantial. In 2025, 184 volunteers participated in 753 gleaning events and contributed more than 7,600 hours. Together, they rescued and distributed more than 419,000 pounds of fresh produce, a 15% increase from the previous year. Our distribution network now includes more than 75 food-distribution partners across San Diego County. Our impact extends beyond pounds of food. Many homeowners we serve are older adults with mature fruit trees they can no longer harvest safely because of age or physical limitations. Volunteers pick the fruit at no cost, helping maintain these properties while directing usable food to neighbors in need. Volunteers gain physical activity, social connection, purpose, and meaningful service. Through programs such as Pick for a Purpose, we also engage businesses, families, and community groups in hands-on service and introduce new generations to food recovery and community stewardship. Our strategic objectives are to increase nutritious food recovery and distribution; expand relationships with residential, agricultural, and commercial donors; recruit and retain volunteers; and build the operational capacity and technology needed for sustainable growth. Food safety,

responsible handling, efficient scheduling, and dependable distribution remain central to our work.

For most of our history, Senior Gleaners operated entirely through volunteers. Growth in food-recovery activity and community need eventually required added operational support. Two part-time staff members now coordinate volunteers, donors, gleaning schedules, distribution partners, food-safety requirements, communications, logistics, and record-keeping. This small team enables hundreds of volunteers to focus on harvesting and distribution and allows Senior Gleaners to expand while remaining a lean, community-based organization.

The program's value is also reflected in the feedback we receive. Homeowners appreciate a safe, productive way to donate fruit they cannot harvest or use. Volunteers value the camaraderie, physical activity, and sense of purpose that come from working together. Hunger-relief partners value fresh produce that complements the shelf-stable foods. These relationships have helped Senior Gleaners remain a trusted community resource for more than 30 years.

Looking ahead, our goal is not simply to grow, but to increase our impact responsibly. We aim to recover more fresh food already growing in our communities, reach more people experiencing food insecurity, engage more volunteers in meaningful service, and strengthen the infrastructure needed to sustain this work. Every harvested tree represents food kept from waste, a homeowner contributing to the community, volunteers using their time purposefully, and nutritious food reaching someone who needs it.

Senior Gleaners demonstrates what is possible when a community turns an overlooked resource into part of the solution. With continued community and philanthropic support, we can transform even more of San Diego County's surplus harvest into nourishment, connection, and lasting community impact.

Please upload any community letters or media in support of this project.

In_the_Media_-_Senior_Gleaners_of_San_Diego_County_-_Submitted.pdf

---

Please upload the annual operating budget for your organization.

2026_Organizational_Budget_-_Submitted.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

FINAL-Senior_Gleaners_2025_Impact_Report-COMPRESSED-Submitted.pdf

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Please attach the first two pages of your Federal 990.

Senior-Gleaners-2025-990-EZ-compressed-Submitted.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Grant_Submission_Support_Letter_-Submitted.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	39160
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding **SMCF Budget Worksheet 2.xlsx**	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Individual donations are our primary funding source, but increased demand requires outside funding to support two part-time staff. We can continue operations if the grant is only partially funded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Partially offset expenses part-time employee wages and taxes	$ 10,000.00	Covers 30% of projected 2027 expense
Total budget for this PROJECT:	$ 10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Charis Fund	$ 7,500.00	P
Additional Funding Source 2	Allen Foundation	$ 10,000.00	P
Additional Funding Source 3	Individual Donation	$ 25,000.00	P
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Senior Gleaners of San Diego County			
2026 Operational Budget			
Income			
4020 Contributed income			
4021 Donations directed by individuals	$17,000		
4022 Corporate & foundation grants	$2,000		
4023 Government grants & contracts	$12,500		
4024 Grants from other nonprofits	$15,000		
4025 Grants from other entities	$6,000		
4030 Sales of Product Income	$450		
Total Income	**$52,950**		
Expense			
5010 Advertising & marketing	$2,815		
5030 Contract & professional fees			
5031 Accounting fees	$500		
5032 Fundraising fees	$900		
5035 Website Support	$4,300		
5040 Insurance	$1,400		
5060 Office expenses	$1,300		
5080 Payroll expenses	$39,160		
5100 Supplies	$2,200		
5250 Utilites	$860		
5300 Vehicle Expenses	$11,430		
5400 Volunteer Expenses	$420		
Total Expense	**$65,285**		
Total Net Income	-$12,335		
Deficit Plan: Senior Gleaners of San Diego County maintains a brokerage account			
with Fidelity. The most recent balance was $206,971 which can be used			
to fill the gap.			

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning , 2025, and ending ,

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SENIOR GLEANERS OF SAN DIEGO COUNTY
P.O. BOX 600521
SAN DIEGO, CA 92160

D Employer identification number
33-0057170

E Telephone number
(619) 633-9180

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: N/A

J Tax-exempt status (check only one) – ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 63,658.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	58,670.
	2	Program service revenue including government fees and contracts	2	1,160.
	3	Membership dues and assessments	3	
	4	Investment income	4	3,828.
	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		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	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	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	63,658.
Expenses	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	37,896.
	13	Professional fees and other payments to independent contractors	13	6,705.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O) See Schedule O	16	21,813.
	17	**Total expenses.** Add lines 10 through 16	17	66,414.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-2,756.
	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	238,620.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	235,864.

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II. X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	238,620.	22	215,975.
23	Land and buildings		23	
24	Other assets (describe in Schedule O) See Schedule O		24	20,701.
25	**Total assets**	238,620.	25	236,676.
26	**Total liabilities** (describe in Schedule O) See Schedule O	0.	26	812.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	238,620.	27	235,864.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III. X

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)

28	See Schedule O (Grants $) If this amount includes foreign grants, check here ☐	28a	66,414.
29	(Grants $) If this amount includes foreign grants, check here ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a)	32	66,414.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
PRADIP MISTRY President	0	0.	0.	0.
LANE' RICHARDS Treasurer	0	0.	0.	0.
FARIS AL ABED Secretary	0	0.	0.	0.
DARUSH BASTANI Vice President	0	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. See Sch O ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b 0.			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a 0.			
b	Gross receipts, included on line 9, for public use of club facilities 39b 0.			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0. ; section 4912: 0. ; section 4955: 0.			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed: CA			

42a The organization's books are in care of: PRADIP MISTRY Telephone no. (619) 633-9180
Located at: P.O. BOX 600521 SAN DIEGO CA ZIP + 4 92160

			Yes	No
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)?	42b		X
	If "Yes," enter the name of the foreign country:			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States?	42c		X
	If "Yes," enter the name of the foreign country:			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

PRADIP MISTRY — President

Officer's name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
ANDRE HELMS	ANDRE HELMS	5/11/26		P01701175

Firm's name Beach Cities Financial Group — Firm's EIN 46-3886635

Firm's address 256 Witherspoon Way, El Cajon, CA 92020 — Phone no. (619) 460-1040

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

2025 IMPACT REPORT

Growing Community. Reducing Waste. Feeding Hope.



Senior Gleaners of San Diego County continued its 30+ year mission of rescuing fresh food, reducing waste, and feeding thousands of families throughout San Diego County.

A Year of Community Impact

In 2025, Senior Gleaners volunteers harvested and distributed more than **419,000 pounds of fresh produce** across San Diego County, providing over 1.1 million nutritious servings to individuals and families facing food insecurity. Volunteers rescued oranges, grapefruit, lemons, avocados, persimmons, vegetables, and surplus groceries that otherwise may have gone to waste.

The organization achieved a 15% increase in pounds rescued over 2024, while also expanding volunteer engagement, strengthening partnerships, and supporting more than 75 hunger-relief partners across the region.

2025 Highlights	Impact
419,056	Pounds of food rescued and distributed
1.1 Million+	Estimated servings provided
753	Gleaning and food rescue events
184	Unique volunteers engaged
7,669	Volunteer hours donated
75+	Partner hunger-relief agencies served



Senior Gleaners volunteers after a successful community glean.

Mission and Purpose

Senior Gleaners exists to provide quality food otherwise wasted to those needing it most while giving meaningful activity to seniors. Through volunteer-led harvesting, grocery rescue, and community partnerships, the organization connects surplus food with local hunger-relief agencies.

Food insecurity remains a significant challenge in San Diego County. According to regional hunger-relief organizations, many households continue to struggle to access consistent, nutritious meals. Senior Gleaners helps address this challenge by recovering edible food and delivering it quickly into the community.

Volunteers at the Heart of Everything

Senior Gleaners is powered almost entirely by volunteers. In orchards, backyards, grocery pickups, and distribution sites, volunteers donate thousands of hours annually to ensure healthy food reaches people who need it most.

Beyond the physical work, volunteers consistently describe the organization as a source of friendship, purpose, exercise, and community connection. Some volunteers serve as crew leaders, drivers, trainers, board members, outreach ambassadors, and event coordinators.



Daryush Bastani, Volunteer and Vice President, was recognized as 2025 Volunteer of the Year by San Diego County Board of Supervisors.

Community Partnerships and Outreach

Senior Gleaners strengthened partnerships in 2025 with hunger-relief agencies, faith organizations, businesses, schools, and civic groups throughout San Diego County.

The “Pick for a Purpose” initiative continued creating opportunities for corporations and community groups to participate directly in meaningful volunteer experiences while supporting local food recovery efforts.



Corporate and community volunteers participating in Senior Gleaners' Pick for a Purpose program.

Environmental and Community Benefits

Every pound of produce rescued represents both food recovered and waste avoided. By diverting edible produce from landfills, Senior Gleaners helps reduce methane-producing food waste while promoting healthier communities and sustainable local food systems.

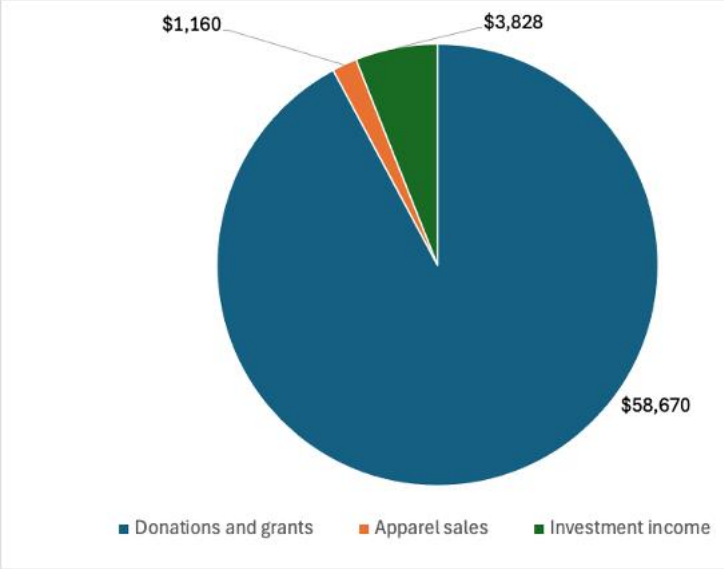


Fresh produce sorted and prepared for delivery to local hunger-relief partners.

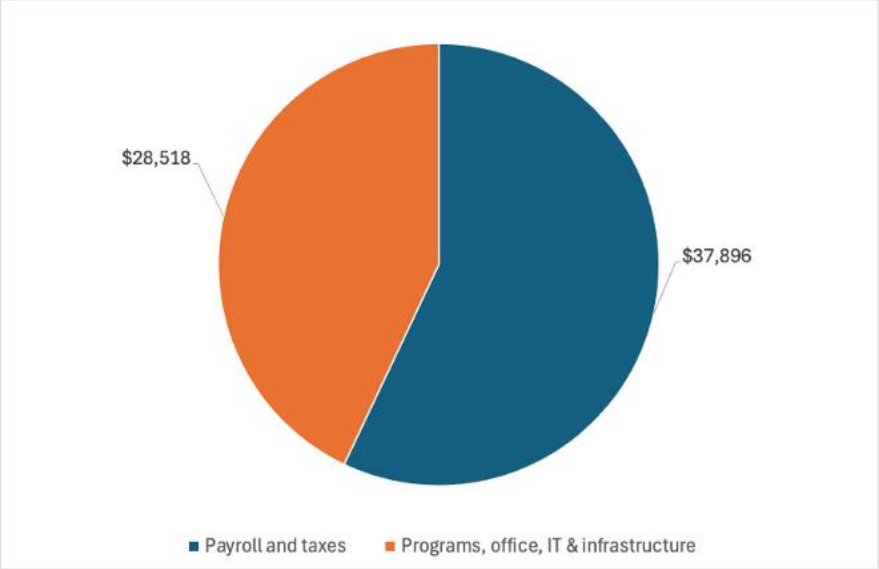
Financial Overview

Senior Gleaners of San Diego County remains committed to responsible stewardship of donor contributions and operational transparency.

2025 Revenue: $63,653



2025 Expenses: $66,414



Operational investments supported volunteer coordination, safety, transportation, communications, technology infrastructure, outreach, and fuel and vehicle maintenance needed to support countywide food rescue operations.

Looking Ahead to 2026

In 2026, Senior Gleaners plans to continue expanding volunteer engagement, strengthening regional partnerships, improving operational efficiency, and rescuing even more nutritious food throughout San Diego County.

The organization also continues supporting broader awareness around food waste reduction, sustainable local food systems, and community-based solutions to hunger.



Thank you!

FOR YOUR SUPPORT

To every volunteer, donor, homeowner, corporate partner, hunger-relief organization, and community member who helped make this work possible: thank you for helping the Senior Gleaners community feed the hungry and reduce waste.

Supporting Information about Senior Gleaners of San Diego County

The following public videos are available to learn more about the Senior Gleaners

CBS 8 News San Diego
Senior Gleaners saves 220,000 pounds of fruit from waste to feed San Diego's hungry

ABC 10 News
Senior Gleaners wins award for harvesting Fruit to help San Diego's needy

County of San Diego
Senior Volunteer Harvest Goodness and Turn Surplus into Service

PACE TV Productions
Senior Gleaners



P.O. Box 750809
Forest Hills, NY 11375
(800) 960-SONG

info@songsoflove.org
songsoflove.org
songsoflove.org/socialmedia

August 24, 2026

San Marcos Community Foundation
1 Civic Center Drive, San Marcos, CA 92069

Re: Letter of Support - Songs of Love for San Marcos (Regular Grant Application)

To the San Marcos Community Foundation Grant Funding Committee:

As President and Founder of the Songs of Love Foundation, I am writing to fully support and authorize our organization's application for a Regular Grant from the San Marcos Community Foundation.

We respectfully request $10,000 to create approximately 66 free, personalized, original songs for San Marcos children facing serious illness, disability, or hardship. One hundred percent of these grant funds will benefit residents of San Marcos, building on the 8 personalized songs we have already created for local families.

Since 1996, Songs of Love has delivered nearly 50,000 free songs to children and seniors facing serious challenges, always at no cost to the family. We are honored to bring this work to the San Marcos community, and I personally affirm that the information in this application is accurate and that these funds will be used solely for the purpose described.

Thank you for your consideration.

With gratitude,

John Beltzer
President and Founder
The Songs of Love Foundation

For 30 years, the Songs of Love Foundation has pioneered personalized songs for ailing children. Now we're leading a new frontier for seniors in memory care and others facing health challenges through human creativity and breakthrough AI technology.

"Songs of Love is really what we need to take away the fear"
-Julio Beltzer (1959-1984)

Title

Songs of Love for San Marcos: Personalized Songs for Local Children Facing Serious Illness

08/24/2026

id. 54943769

by **John Beltzer** in **San Marcos Community Foundation**
on behalf of **Songs of Love Foundation**

73-26 Yellowstone Blvd
Suite D
Forest Hills, New York
11375
United States
718-441-4588
Info@songsoflove.org

Original Submission

08/24/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Songs of Love for San Marcos: Personalized Songs for Local Children Facing Serious Illness
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Songs of Love for San Marcos: Personalized Songs for Local Children Facing Serious Illness
Project Start Date	12/1/2026
Project End Date	11/30/2027
Date by Which Funds Will Be Expended:	11/30/2027
Total Number of People Served by this Project	66

Total Number of People Served by this Project in San Marcos Only	66
Grant Amount Requested	10000
	Organization Details
Organization Name	The Songs of Love Foundation
Organization Street Address	73-26 Yellowstone Blvd Suite D
Organization City	Forest Hills
Organization State	NY
Organization Zip Code	11375
Organization Website	www.songsoflove.org
Organization's EIN	11-3314191 200 Songs of Love Foundation 5a4bad9f-cf32-48b4-9eda-730c48b69a66 7326 Yellowstone Blvd Ste D Forest Hills NY 11375-4159 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-08-11T00:00:00 2026-08-24T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-08-10T00:00:00 1996 07
	Contact Information
Contact First Name	John
Contact Last Name	Beltzer

Contact Title	President and Founder
Contact Phone	+17184415422
Contact Email	info@songsoflove.org
	Project Details
Briefly describe your request for funds.	The Songs of Love Foundation requests $10,000 to create approximately 66 free, personalized, original songs for San Marcos children facing serious illness, disability, or emotional hardship. One hundred percent of these funds will serve San Marcos residents, building on the 8 songs we have already created for local families. Each Song of Love is written for one child alone, using their name, the people and pets they love, their favorite activities, and their own story, then professionally produced and delivered as a keepsake the family treasures for life. For a child enduring illness, that song becomes a source of comfort, dignity, and joy, and a lasting reminder that they are seen and celebrated. We will reach San Marcos children through local schools, pediatric and special-needs programs, and family-serving partners. At an all-in cost of about $150 per song, with songwriting donated in-kind by our network of professional volunteer song creators, every grant dollar stretches further. This grant will bring the healing power of personalized music to dozens more San Marcos children and their families this year.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	For a San Marcos child facing serious illness, disability, or hardship, isolation and fear can weigh as heavily as the diagnosis itself. This request lets Songs of Love meet that need locally: a free, personalized, original song created for one San Marcos child, built from their name, family, and story, and delivered as a keepsake the family keeps for life. It tells a child, and their parents, that they are seen, celebrated, and loved. The significance to San Marcos is direct and lasting. We anticipate serving approximately 66 San Marcos children this year, and because each song also reaches that child's family and caregivers, the comfort extends to hundreds of local residents. The benefit does not end when treatment does; families play these songs for years. The project also strengthens San Marcos's network of care, working alongside local schools, pediatric and special-needs programs, and family-serving organizations. We are not new here: we have already created 8 personalized songs for San Marcos residents, and this grant lets us reach dozens more children and families who need that same comfort and joy.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes. We partner with hospitals, schools, hospices, and family agencies that refer children. In San Marcos, we reach families through local schools and care providers.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

The Songs of Love Foundation is a national 501(c)(3) nonprofit that creates free, personalized, original songs to uplift children, teens, and seniors facing serious medical, cognitive, physical, intellectual, or emotional challenges. Each song is written and professionally produced for one individual, incorporating their name, favorite activities, cherished memories, loved ones, and beloved pets, in any language or musical style. Since our founding in 1996, we have delivered nearly 50,000 songs, always free to the family.

Our impact is both broad and deeply personal. We create more than 2,500 songs each year for recipients in all 50 states and, increasingly, around the world. The therapeutic benefit of our songs for hospitalized children is documented in a published clinical study, and our Music and Memory work shows how a personalized song can spark recognition and connection for people living with dementia. Our work has been featured on 60 Minutes, NBC Nightly News, and ABC World News. We hold Candid's Platinum Seal of Transparency and a four-star Charity Navigator rating, and our songs are created by a national network of more than 1,000 professional volunteer song creators, musicians, songwriters, and producers, which lets us deliver each song at an all-in cost of about $150.

Our strategic objectives are to reach more seriously ill and vulnerable children and seniors with a personal, lasting source of comfort; to deepen partnerships with the hospitals, schools, and care organizations that refer families to us; and to grow our presence community by community. This San Marcos project advances all three: it commits 100% of grant funds to San Marcos residents, sets a clear goal of approximately 66 personalized songs for local children this year, and builds delivery relationships with San Marcos schools, pediatric and special-needs programs, and family-serving organizations. We have already created 8 personalized songs for San Marcos residents, and this grant lets us expand that proven work.

Families tell us, again and again, what a Song of Love means. When Rebecca requested a song for her son, she wrote back: "This song is absolutely amazing. It's perfect. It brought tears to my eyes. And the picture is absolutely gorgeous." Parents describe children who play their song at bedtime and during treatment, who ask to hear it "as loud as they can," and who feel, often for the first time since diagnosis, celebrated rather than defined by illness. Each song is a keepsake families treasure for a lifetime.

For San Marcos, this project brings that same comfort home. It gives local children facing serious illness, disability, or hardship a song of their very own, and gives their families a moment of joy when they need it most, delivered at no cost and designed to last far beyond the grant period. With the San Marcos Community Foundation's support, we can ensure that more of San Marcos's most vulnerable children know they are seen, celebrated, and loved.

Please upload any community letters or media in support of this project.

Songs_of_Love_-_Supporting_Materials_Links.pdf

Please upload the annual operating budget for your organization.

Annual_Operating_Budget_FY2026.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Audited_Financial_Statements_2023.pdf

Please attach the first two pages of your Federal 990.

IRS_Form_990_first_two_pages.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Letter_of_Support_Signed.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	10000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	This grant fully funds the project; song creating is donated in-kind. If partially funded, yes, we will still run it, creating proportionally fewer songs to match the amount awarded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Professional song production (recording, mixing, mastering) — 66 personalized songs	$	6,600.00	$100/song, produced to professional standard
Keepsake materials & packaging — 66 songs	$	1,650.00	booklet, personalized artwork, $25/song
Shipping & delivery to San Marcos families — 66 songs	$	500.00	$7.50/song
Program coordination & family intake (staff)	$	1,250.00	Intake, personalization, and quality review for each song
In-kind: volunteer songwriting & musical performance	$	-	Donated by our 1,000+ volunteer creators; not billed to the grant, which is why the all-in cost is only $150/song
Total budget for this PROJECT:	$	10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	None — this project is fully funded by the requested San Marcos Community Foundation grant	0	N/A
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

2026 SOL Budget Proposal						
PROJECTED INCOME		**2024 Budget**	**2024 Actual**	**2025 Budget**	**2025 Actual**	**2026 Budget**
Private Donations		75,000.00	47,012.00	85,000.00	48,734.35	70,000.00
Streaming Tunecore/Distrokid		30,000.00	13,504.00	13,504.00	16,259.44	16,000.00
Special Events golf/con	gross golf	230,000.00	155,323.00	190,000.00	260,644.24	60,000.00
Corporate/Foundation Grants		335,000.00	321,349.00	125,000.00	142,486.21	150,000.00
Interest Income		110,000.00	129,153.00	100,000.00	126,384.45	100,000.00
Sub Total SOL		780,000.00	666,341.00	513,504.00	594,508.69	396,000.00
Car Donations		100,000.00	104,278.00	105,000.00	41,081.36	40,000.00
Board-designated Operating Reserve allocation						151,660.00
Total Projected Income		$880,000.00	$ 770,619.00	$618,504.00	$635,590.05	$ 587,660.00
PROJECTED EXPENSES						
Personnel						
President CEO	JB	175,000.00	175,000.00	175,000.00	175,000.00	165,000.00
Music/Special Projects Director	Anis	80,000.00	81,000.00	81,000.00	80,500.00	80,500.00
Part time help	Deborah,Alex	39,000.00	34,758.00	31,000.00	35,319.00	35,000.00
Bookkeeper	LG	20,250.00	19,500.00	19,500.00	19,500.00	19,500.00
Sub Total Payroll		314,250.00	310,258.00	306,500.00	310,319.00	300,000.00
Health Insurance		30,500.00	39,028.00	25,000.00	28,541.09	30,000.00
P/R Taxes + Simple IRA Company		28,560.00	27,317.00	27,317.00	27,925.10	27,000.00
Personnel Payroll Expenses		373,310.00	376,603.00	358,817.00	366,785.19	357,000.00
PROJECTED OPERATING EXP						
Advertising		5,500.00	576.00	4,000.00	4,082.78	600.00
Auditors		9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
Automobile		4,320.00	2,804.00	2,300.00	2,391.60	2,300.00
Bank/CC fees		2,000.00	1,243.00	1,400.00	3,754.69	1,500.00
Conferences/Mtgs		600.00	599.00	600.00	639.90	650.00
Outreach Facilitator (GKTW)		29,000.00	31,005.00	35,000.00	35523.45	10,000.00
Freight & Delivery		2,000.00	1,311.00	1,350.00	1,088.90	1,100.00
Fundraising/grant writing		1,800.00	2,565.00	2,500.00	1,258.75	1,300.00
Special Events/Golf Outing expenses		100,000.00	68,230.00	95,000.00	91,559.53	30,000.00
Hospital Grant		5,000.00	2,650.00	5,000.00	7,650.00	150.00
Insurance	Wkrs.Comp/Disability/BOP	2,500.00	2,496.00	2,500.00	1771.31	1,800.00
	Automobile/life	5,508.00	7,040.47	7,100.00	7,145.00	7,200.00
Marketing-Public Relations		15,000.00	13,956.00	15,000.00	16,199.16	12,500.00
Miscellaneous		200.00	169.00	200.00	638.66	200.00
Office Equipment/lease		3,794.00	3,603.00	5,448.00	5,461.92	5,460.00
Recording Equip/Computer Exp		6,000.00	8,211.00	7,000.00	15,786.46	8,000.00
Office/Computer Supplies		3,000.00	4,499.00	4,000.00	4041.43	3,500.00
Office Rent		21,000.00	21,245.00	21,000.00	21,750.00	22,800.00
Permits/ Licenses, Dues & Subscr.		4,800.00	5,254.00	5,200.00	6,534.41	6,500.00
Postage		12,000.00	10,463.00	12,000.00	12,429.96	12,500.00
Printing		15,000.00	7,993.00	10,000.00	12,186.33	12,000.00
Professional Fees		1,400.00	5,648.82	2,000.00	240.00	500.00
Song Production		230,000.00	111,420.00	45,600.00	77,703.86	58,500.00
Telephone		3,600.00	3,608.00	3,600.00	3,556.86	3,600.00
Travel/Entertainment		16,000.00	11,965.00	12,000.00	16,815.54	12,000.00
Utilities		1,900.00	2,121.00	2,200.00	2,463.56	2,500.00
Website Social Media		4,000.00	9,796.00	7,000.00	10,764.89	4,000.00
Operating Expenses		505,422.00	349,971.29	318,498.00	372,938.95	230,660.00
TOTAL PROJECTED EXPENSE		878,732.00	726,574.29	677,315.00	739,724.14	587,660.00
NET INCOME/LOSS		1,268.00	44,044.71	(58,811.00)	(104,134.09)	-

SLOVE

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
SONGS OF LOVE FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
P.O. BOX 750809

City or town, state or province, country, and ZIP or foreign postal code
FOREST HILLS NY 11375

D Employer identification number
11-3314191

E Telephone number
718-441-4588

G Gross receipts$ 545,620

F Name and address of principal officer:
John Beltzer
102-10 66th Road, Apt 3K
Forest Hills NY 11375

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.songsoflove.org

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1996

M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	5
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	2
6	Total number of volunteers (estimate if necessary)	**6**	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	500,870	355,611
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	145,275	154,549
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-27,072	-13,793
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	619,073	496,367
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	300,044	325,613
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 70,115		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	499,496	370,505
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	799,540	696,118
19	Revenue less expenses. Subtract line 18 from line 12	-180,467	-199,751

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,172,048	1,948,514
21	Total liabilities (Part X, line 26)	62,177	38,394
22	Net assets or fund balances. Subtract line 21 from line 20	2,109,871	1,910,120

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date: 11/05/02025

John Beltzer CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Luis C. Rivera	Luis C. Rivera	11/04/25		P00645103

Firm's name: Vargas & Rivera, CPA's, LLP — Firm's EIN: 13-3747593
Firm's address: 586 Route 304, New City, NY 10956 — Phone no. 845-638-3113

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form **990** (2024)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 550,265 including grants of $) (Revenue $)

Program provides individually personalized songs for chronically ill children

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 550,265

Songs of Love Foundation

Financial Statements

and

Independent Auditors' Report

December 31, 2023

Songs of Love Foundation

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VARGAS & RIVERA, LLP
Certified Public Accountants and Consultants

586 Route 304, New City, NY 10956
Tel 845-638-3113 |Fax 845-638-4817

445 Park Ave, 9th Fl, New York, NY 10022
Tel 212-734-0395 |Fax 212-734-0954

Independent Auditors' Report

To the Board of Directors of
Songs of Love Foundation

Opinion
We have audited the accompanying financial statements of Songs of Love Foundation. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Songs of Love Foundation as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Songs of Love Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Songs of Love's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)
In performing an audit in accordance with generally accepted auditing standards, we:

* Exercise professional judgment and maintain professional skepticism throughout the audit.

* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Songs of Love's internal control. Accordingly, no such opinion is expressed.

* Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

* Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Songs of Love's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



New City, New York
September 30, 2024

Songs of Love Foundation
Statement of Financial Position
December 31, 2023

ASSETS	
Current Assets	
Cash and Cash Equivalents	$ 144,523
Investments (Note 3)	1,996,924
Total Current Assets	2,141,447
Other Assets	
Operating Lease ROU (Note 6)	28,898
Security Deposits	1,703
Total Other Assets	30,601
Total Assets	$ 2,172,048
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accounts Payable and Accrued Expenses	$ 20,282
Salaries Payable and Related Taxes	6,170
Operating Lease Liability - Current (Note 6)	23,520
Total Current Liabilities	49,972
Operating Lease Liability - Long-Term (Note 6)	12,205
Total Liabilities	62,177
Net Assets Without Donor Restrictions	2,109,871
Total Liabilities and Net Assets	$ 2,172,048

See accompanying notes and independent auditors' report.

Songs of Love Foundation
Statement of Activities
For the Year Ended December 31, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenues and Support:	
Contributions	$ 262,145
Government Grants	2,497
Foundation Grants	87,750
Investment Income, Net of Fees	123,488
Special Events (Integral and Ongoing))	
Contributions	148,548
Special Events Revenue	29,900
Cost of Direct Benefits to Donors	(57,043)
Net Fundraising Revenue	121,405
Total Revenues and Support	597,285
Expenses:	
Program Services	665,018
Management and General	46,070
Fundraising	66,674
Total Expenses	777,762
Total Change in Net Assets	(180,477)
Net Assets at Beginning of Year	2,290,348
Net Assets at End of Year	$ 2,109,871

See accompanying notes and independent auditors' report.

Songs of Love Foundation
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services	Management & General	Fundraising	Total
Personnel services:				
Salaries	$ 209,361	$ 16,596	$ 15,000	$ 240,957
Payroll Taxes	15,894	935	1,870	18,699
Employee Fringe Benefits	34,330	2,019	4,039	40,388
Total personnel services	259,585	19,550	20,909	300,044
Other than personnel services:				
Conferences	546	-	-	546
Accounting and Audit Fees	8,033	14,875	6,843	29,751
Legal Fees	32	60	28	120
Consultants	63,656	1,279	-	64,935
Bank Charges	1,218	135	-	1,353
Occupancy Cost	23,412	1,377	2,754	27,543
Dues and Subscriptions	1,416	607	-	2,023
Office and Computer Expenses	6,831	402	804	8,037
Postage	10,911	642	1,284	12,837
Song Compositions and Production	215,572	-	-	215,572
Advertising and Promotional	39,254	-	13,084	52,338
Equipment Rental	8,945	3,833	-	12,778
Telephone	3,726	219	438	4,383
Travel and Entertainment	9,890	582	1,164	11,636
Insurance	5,331	314	627	6,272
Licenses and Permits	-	439	1,755	2,194
Website/Social Media	6,417	-	1,132	7,549
Fundraising and Grant Writing	-	-	4,293	4,293
Special Events Expenses	-	-	11,530	11,530
Depreciation Expense	-	1,742	-	1,742
Miscellaneous	243	14	29	286
Total Expenditures	$ 665,018	$ 46,070	$ 66,674	$ 777,762

See accompanying notes and independent auditors' report.

Songs of Love Foundation
Statement of Cash Flows
For the Year Ended December 31, 2023

Cash Flows from Operating Activities	
Change in Net Assets	$ (180,477)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities:	
Depreciation Expense	1,742
Changes in operating assets and liabilities:	
(Increase)/Decrease in Operating Lease - ROU	(7,047)
Increase/(Decrease) in Accounts Payable and Accrued Expenses	(4,586)
Increase/(Decrease) in Salaries Payable and Related Taxes	270
Increase/(Decrease) in Operating Lease Liability	18,550
Net Cash Used In Operating Activities	(171,548)
Cash Flows from Investing Activities	
Purchase of Investments	(192,510)
Proceeds from Sale of Investments	250,000
Net Cash Provided By Investing Activities	57,490
Net Decrease in Cash and Cash Equivalents	(114,058)
Cash and Cash Equivalents, at Beginning of Year	258,581
Cash and Cash Equivalents, at End of Year	$ 144,523

See accompanying notes and independent auditors' report.

NOTE 1 – NATURE OF THE ORGANIZATION

Organizational History
The Songs of Love Foundation was incorporated as a not-for-profit organization in 1996. Its mission is to bring joy and comfort, laughter and healing to children and young adults who are chronically or terminally ill. It does so through personalized songs that 'honor the child'. Its motto is: "The Medicine of Music". It has written and recorded more than 40,000 such songs and delivered them to those for whom the songs were written. Funding to support these efforts is provided by individuals, foundations, and corporations.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation
Net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with initial maturities of three months or less to be cash equivalents. Cash held in investments is included in cash and cash equivalents.

Concentration of Credit Risk
Financial instruments which potentially subject the Organization to a concentration of credit risk are cash accounts with financial institutions which, at times may exceed the Federal Deposit Insurance Corporation insured limit of $250,000. These financial institutions have strong credit ratings and management believes that credit risk related to these accounts is minimal.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status
The Organization is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income. The Organization has filed for and received income tax exemptions in the jurisdictions where it is required to do so. The Organization files the Form 990 in the U.S. federal jurisdiction. With few exceptions, as of December 31, 2023, the Organization is no longer subject to U.S. Federal income tax examinations by tax authorities for the years ended prior to December 31, 2019. The tax returns for the years ended December 31, 2020 through December 31, 2022 are still subject to potential audit by the IRS. Management of the Organization believes it has no material uncertain tax positions and, accordingly it has not recognized any liability for unrecognized tax benefits.

Fixed Assets
Fixed assets are carried at cost. Additions in excess of $1,500 are capitalized. Depreciation is computed using the straight-line method based on the assets' estimated useful lives (leasehold Improvements 15 - 40 years and equipment, furniture and fixtures - 3 - 7 years). When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized. The cost of maintenance and repairs is charged to operations as incurred.

Revenue Recognition and Receivables
The Organization recognizes revenue from grants, contracts and gifts in accordance with guidance under which the Organization evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, the Organization applies guidance under ASC 606. If the transfer of assets is determined to be a contribution, the Organization evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before the Organization is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of return.

The Organization's significant sources of revenue are contracts and grants from agencies, and contributions. Grants and contributions received are recorded as without donor restrictions or with donor restrictions based on the nature of donor restrictions. Grants are recognized when the Organization incurs expenses related to the contract. Generally, the funds are not remitted until a voucher for the services provided or expenses incurred has been submitted for reimbursement. Funds received in advance of services provided or expenses incurred are recorded as deferred revenue.

Contributions are reported as with donor restrictions support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from donor restriction. Donor restricted contributions and grants whose restrictions are met within the same year as received are reflected as contributions and grants without donor restrictions.

The Organization considers receivables to be fully collectible based on management's review of individual accounts outstanding. If collection becomes doubtful, an allowance for doubtful accounts will be established when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Liquidity
Assets are presented in the accompanying statement of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting in use of cash.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Allocation of Expenses
Functional expenses are charged to each program based on direct expenditures. However, certain indirect costs, primarily, administrative salaries and related general overhead expenses are allocated based on time spent.

Fair Value Measurements
The Organization categorizes its financial instruments into a three-level fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value into three broad levels. The fair value hierarchy gives the highest priority prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation of assets and liabilities traded for less active dealer or broker markets that have significant observable inputs are classified as Level 2. Level 2 valuations are usually obtained from third-party pricing service valuations for identical or similar assets. If the inputs are used to measure fair value fall within different levels of the hierarchy, the category level is based on the lowest priority level input that is significant to the fair value measurement of the instrument.

Investments
Investments are stated at fair value and include accrued income and related expenses. Securities, for which no such quotations or valuations are readily available, are carried at fair value as estimated by management using values provided by external investment managers or appraisers. The Organization believes that these valuations are a reasonable estimate of fair value as of December 31, 2023, but are subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed.

Leases
Effective January 1, 2021, the Organization recognizes and measures its leases in accordance with FASB Accounting Standards Codification (ASC) Topic 842, Leases. The Organization is the lessee of property and vehicles under operating leases. Upon execution of a new contract, the Organization determined whether an arrangement is or contains a lease. Right-of-use assets represent the Organization's right to use leased asset over the term of the lease. Lease liabilities represent the Organization's contractual obligation to make lease payment over the lease term. Right-of-use assets and lease liabilities are measured, categorized, and recognized at lease commencement. The commencement date is when the Organization takes possession of the asset, or in the case of real estate leases, when the landlord makes the building available for use. Operating leases as lessee are included in the operating lease right-of-use assets and operating lease liabilities on the statement of financial position. Finance leases as lessee are included in the finance lease right-of-use and finance lease liabilities on the statement of financial position.

The Organization has elected not to recognize right-of-use assets and obligations for leases with an initial term of 12 months or less. To the extent a lease arrangement includes both lease and non- lease components, the components are combined as one component.

Operating and finance lease right-of-use assets and associated lease liabilities are recognized based on the present value of future minimum lease payment to be made over the expected lease term. The Organization uses the rate implicit in a lease if it is determinable. When the rate implicit in the lease is not determinable, the Organization uses the applicable U.S. treasury bill rate as of the commencement date to determine the present value of the lease payments. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Interest expense is recognized as a component of the lease payment for finance leases.

Subsequent Events
The Organization evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was September 30, 2024, for these financial statements.

NOTE 3 - INVESTMENTS

The following schedule summarizes the Organization's investments stated at fair value as of December 31, 2023:

	Fair Value	Hierarchy
Certificates of Deposit	$ 1,332,969	Level 2
Pooled Investment Fund - Private Equity	663,955	Level 3
Total	$ 1,996,924	

Net investment income consists of the following for the year ended December 31, 2023:

Interest Income	$ 138,080
Fees	(21,787)
Total	$ 116,293

NOTE 4 - CONTRIBUTED SERVICES

The Organization has over 100 singer/songwriters who all donate the copyright for each "song of love" they create. In addition, a very small stipend of $50 per song is given to the artists as a small token of the Organization's gratitude. Commercial rates to have a song created from scratch with original lyrics, music and track production ranges from $500 to $1,000 per song. The in-kind total of their donations is in the range of $750,000 to 1 million dollars.

NOTE 5 - LIQUIDITY

None of the financial assets are subject to donor or other contractual restrictions. Accordingly all such funds are available to meet the cash needs of the Organization in the next 12 months. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that all obligations will be discharged.

The Organization has a working capital policy to maintain certain financial assets to meet 90 days operating expenses. During the year ended December 31, 2023, the level of liquidity was managed within the policy requirements.

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows at December 31, 2023: cash and cash equivalents of $144,523.

NOTE 6 – OPERATING LEASE RIGHT OF USE ASSETS AND LIABILITIES

As a result of adopting ASU 2016-02, Leases (Topic 842) on January 2021, using the modified retrospective transition method, the Organization now recognizes right-of-use ("ROU") assets and lease liabilities for their operating leases. These new leases requirements were applied to those leasing arrangements with terms of more than twelve months since January 1, 2022, the ASC 842 adoption date. Amortization of right-of-use assets amounted to $34,953 for the year ended December 31, 2023.

Assets and liabilities balances related to operating and finance leases on the statement of financial position as of December 31, 2023, are as follows:

Classification on the Statement of Financial Position		Assets	Liabilities
Operating Leases			
Operating lease right-of-use		$ 28,898	
Operating lease liability	current		$ 23,520
	long-term		12,205
		$ 28,898	$ 35,725

The Organization's operating leases generally have terms that range from two to three years with optional renewals. The Organization does not have finance leases as of the year ended December 31, 2023.

Average lease terms and discount rates as of December 31, 2023, are as follows:

Weighted average remaining lease term (years)	
Operating leases	2.5 years
Weighted average discount rate:	
Operating leases	0.41%

The following maturity analysis presents expected undiscounted cash outflows under operating and finance leases as of December 31, 2023.

Fiscal Year End	Operating Leases
2024	$ 23,520
2025	12,250
Total undiscounted cash flows	35,770
Less: present value discount	(45)
Total Lease Liabilities	$ 35,725

THE SONGS OF LOVE FOUNDATION

Free, personalized, original songs for those facing serious illness

info@songsoflove.org | www.songsoflove.org | (718) 441-5422 | 73-26 Yellowstone Blvd, Suite D, Forest Hills, NY 11375

Supporting Materials: Songs of Love for San Marcos

Since 1996, the Songs of Love Foundation has created nearly 50,000 free, personalized, original songs for children and seniors facing serious illness, always at no cost to the family. The links below let you hear and see the impact of a Song of Love firsthand.

Hear and See Our Work

Sample songs: songsoflove.org/listen

Reaction video (children & seniors hearing their songs): songsoflove.org/kidsseniorsreact

Published clinical study (therapeutic impact): songsoflove.org/clinicalstudy

Recognition & Reach

Featured on 60 Minutes, NBC Nightly News, and ABC World News. Candid Platinum Seal of Transparency and a four-star Charity Navigator rating. More than 2,500 songs created last year alone, delivered across all 50 states and internationally, by a national network of over 1,000 professional volunteer musicians, songwriters, and producers, at an all-in cost of about $150 per song.

In San Marcos

We have already created 8 personalized songs for San Marcos residents. With the San Marcos Community Foundation's support, this project will bring that same comfort and joy to approximately 66 more local children facing serious illness, disability, or hardship, and to their families, over the coming year.



SONGS OF LOVE FOUNDATION®
The Medicine of Music™

P.O. Box 750809
Forest Hills, NY 11375
(800) 960-SONG

info@songsoflove.org
songsoflove.org
songsoflove.org/socialmedia

August 24, 2026

San Marcos Community Foundation
1 Civic Center Drive, San Marcos, CA 92069

Re: Letter of Support - Songs of Love for San Marcos Seniors (Mini Grant Application)

To the San Marcos Community Foundation Grant Funding Committee:

As President and Founder of the Songs of Love Foundation, I am writing to fully support and authorize our organization's application for a Mini Grant from the San Marcos Community Foundation.

We respectfully request $1,500 to create 10 free, personalized, original songs for San Marcos seniors living with dementia. One hundred percent of these grant funds will benefit residents of San Marcos, building on the personalized songs we have already created for local families.

Since 1996, Songs of Love has delivered nearly 50,000 free songs to children and seniors facing serious challenges, always at no cost to the family. For an elder living with dementia, a song built from their own life can spark memory, recognition, and connection. I personally affirm that the information in this application is accurate and that these funds will be used solely for the purpose described.

Thank you for your consideration.

With gratitude,

John Beltzer
President and Founder
The Songs of Love Foundation

For 30 years, the Songs of Love Foundation has pioneered personalized songs for ailing children. Now we're leading a new frontier for seniors in memory care and others facing health challenges through human creativity and breakthrough AI technology.

"Songs of Love is really what we need to take away the fear"
-Julio Beltzer (1959-1984)

Platinum Transparency 2026 Candid.

Charity Navigator 4-STAR

Title

The Songs of Love Foundation - Songs of Love for San Marcos Seniors: Personalized Songs for Local Elders Living with Dementia

08/24/2026

id. 54943928

by **John Beltzer** in **San Marcos Community Foundation**
on behalf of **Songs of Love Foundation**

73-26 Yellowstone Blvd
Suite D
Forest Hills, New York
11375
United States
718-441-4588
Info@songsoflove.org

Original Submission

08/24/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The Songs of Love Foundation - Songs of Love for San Marcos Seniors: Personalized Songs for Local Elders Living with Dementia
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Songs of Love for San Marcos Seniors: Personalized Songs for Elders Living with Dementia
Project Start Date	12/1/2026
Project End Date	11/30/2027
Date by Which Funds Will Be Expended:	11/30/2027

Total Number of People Served by this Project	10
Total Number of People Served by this Project in San Marcos Only	10
Grant Amount Requested	1500
	Organization Details
Organization Name	The Songs of Love Foundation
Organization Street Address	73-26 Yellowstone Blvd Suite D
Organization City	Forest Hills
Organization State	NY
Organization Zip Code	11375
Organization Website	www.songsoflove.org
Organization's EIN	11-3314191 200 Songs of Love Foundation 5a4bad9f-cf32-48b4-9eda-730c48b69a66 7326 Yellowstone Blvd Ste D Forest Hills NY 11375-4159 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-08-11T00:00:00 2026-08-24T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-08-10T00:00:00 1996 07
	Contact Information

Contact First Name	John
Contact Last Name	Beltzer
Contact Title	President and Founder
Contact Phone	+17184415422
Contact Email	info@songsoflove.org
	Project Details
Briefly describe your request for funds.	The Songs of Love Foundation requests $1,500 to create 10 free, personalized, original songs for San Marcos seniors living with dementia. One hundred percent of these funds will serve San Marcos residents, building on the personalized songs we have already created for local families. Each Song of Love is written for one person, using their name, life story, cherished memories, and the music of their era, then professionally produced and delivered as a keepsake. For an elder living with dementia, a song built from their own life can reach past the disease to spark recognition, memory, and connection, giving families and caregivers a moment of joy together. We will reach San Marcos seniors through local memory-care, assisted-living, adult-day, and caregiver networks. At an all-in cost of about $150 per song, with songwriting donated in-kind by our professional volunteer musicians, every grant dollar goes further. This modest grant brings the comfort of personalized music to 10 more San Marcos elders and their families this year.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	For a San Marcos elder living with dementia, memory loss can bring isolation and disconnection from the people they love. This request lets Songs of Love meet that need locally: a free, personalized song built from an elder's own life, used by families and care teams to spark recognition, communication, and moments of joy. In our work with Music & Memory, people with dementia recalled more about their own lives after hearing their song. The significance to San Marcos is direct and lasting. We anticipate serving 10 San Marcos seniors this year, and because each song also reaches that elder's family and caregivers, the benefit extends to dozens of local residents. These keepsake songs are played again and again, at home and in care settings, long after the grant period. The project also strengthens San Marcos's network of care by working alongside local memory-care, adult-day, and caregiver-support providers to reach the elders who will benefit most.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes. We partner with hospitals, hospices, and care agencies that refer recipients. In San Marcos, we reach seniors through local memory-care, adult-day, and caregiver networks.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	

Please upload the annual operating budget for your organization.

Annual_Operating_Budget_FY2026.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Letter_of_Support_-_Mini_Grant_Signed.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	1500
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	This grant fully funds the project; songwriting, song creation is donated in-kind. If partially funded, yes, we will still run it, creating proportionally fewer songs to match the amount awarded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Professional song production (recording, mixing, mastering) — 10 personalized songs	$ 1,000.00	$100/song
Keepsake materials & packaging — 10 songs	$ 250.00	personalized artwork ($25/song)
Shipping & delivery to San Marcos families — 10 songs	$ 75.00	$7.50/song
In-kind: volunteer songwriting, song creating & musical performance	$ -	Donated by our volunteer creators; not billed to the grant
Program coordination & family intake (staff)	$ 175.00	Intake, personalization, and quality review
Total budget for this PROJECT:	$ 1,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	None — this project is fully funded by the requested grant	0	N/A
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

2026 SOL Budget Proposal						
PROJECTED INCOME		**2024 Budget**	**2024 Actual**	**2025 Budget**	**2025 Actual**	**2026 Budget**
Private Donations		75,000.00	47,012.00	85,000.00	48,734.35	70,000.00
Streaming Tunecore/Distrokid		30,000.00	13,504.00	13,504.00	16,259.44	16,000.00
Special Events golf/con	gross golf	230,000.00	155,323.00	190,000.00	260,644.24	60,000.00
Corporate/Foundation Grants		335,000.00	321,349.00	125,000.00	142,486.21	150,000.00
Interest Income		110,000.00	129,153.00	100,000.00	126,384.45	100,000.00
Sub Total SOL		780,000.00	666,341.00	513,504.00	594,508.69	396,000.00
Car Donations		100,000.00	104,278.00	105,000.00	41,081.36	40,000.00
Board-designated Operating Reserve allocation						151,660.00
Total Projected Income		$880,000.00	$ 770,619.00	$618,504.00	$635,590.05	$ 587,660.00
PROJECTED EXPENSES						
Personnel						
President CEO	JB	175,000.00	175,000.00	175,000.00	175,000.00	165,000.00
Music/Special Projects Director	Anis	80,000.00	81,000.00	81,000.00	80,500.00	80,500.00
Part time help	Deborah,Alex	39,000.00	34,758.00	31,000.00	35,319.00	35,000.00
Bookkeeper	LG	20,250.00	19,500.00	19,500.00	19,500.00	19,500.00
Sub Total Payroll		314,250.00	310,258.00	306,500.00	310,319.00	300,000.00
Health Insurance		30,500.00	39,028.00	25,000.00	28,541.09	30,000.00
P/R Taxes + Simple IRA Company		28,560.00	27,317.00	27,317.00	27,925.10	27,000.00
Personnel Payroll Expenses		373,310.00	376,603.00	358,817.00	366,785.19	357,000.00
PROJECTED OPERATING EXP						
Advertising		5,500.00	576.00	4,000.00	4,082.78	600.00
Auditors		9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
Automobile		4,320.00	2,804.00	2,300.00	2,391.60	2,300.00
Bank/CC fees		2,000.00	1,243.00	1,400.00	3,754.69	1,500.00
Conferences/Mtgs		600.00	599.00	600.00	639.90	650.00
Outreach Facilitator (GKTW)		29,000.00	31,005.00	35,000.00	35523.45	10,000.00
Freight & Delivery		2,000.00	1,311.00	1,350.00	1,088.90	1,100.00
Fundraising/grant writing		1,800.00	2,565.00	2,500.00	1,258.75	1,300.00
Special Events/Golf Outing expenses		100,000.00	68,230.00	95,000.00	91,559.53	30,000.00
Hospital Grant		5,000.00	2,650.00	5,000.00	7,650.00	150.00
Insurance	Wkrs.Comp/Disability/BOP	2,500.00	2,496.00	2,500.00	1771.31	1,800.00
	Automobile/life	5,508.00	7,040.47	7,100.00	7,145.00	7,200.00
Marketing-Public Relations		15,000.00	13,956.00	15,000.00	16,199.16	12,500.00
Miscellaneous		200.00	169.00	200.00	638.66	200.00
Office Equipment/lease		3,794.00	3,603.00	5,448.00	5,461.92	5,460.00
Recording Equip/Computer Exp		6,000.00	8,211.00	7,000.00	15,786.46	8,000.00
Office/Computer Supplies		3,000.00	4,499.00	4,000.00	4041.43	3,500.00
Office Rent		21,000.00	21,245.00	21,000.00	21,750.00	22,800.00
Permits/ Licenses, Dues & Subscr.		4,800.00	5,254.00	5,200.00	6,534.41	6,500.00
Postage		12,000.00	10,463.00	12,000.00	12,429.96	12,500.00
Printing		15,000.00	7,993.00	10,000.00	12,186.33	12,000.00
Professional Fees		1,400.00	5,648.82	2,000.00	240.00	500.00
Song Production		230,000.00	111,420.00	45,600.00	77,703.86	58,500.00
Telephone		3,600.00	3,608.00	3,600.00	3,556.86	3,600.00
Travel/Entertainment		16,000.00	11,965.00	12,000.00	16,815.54	12,000.00
Utilities		1,900.00	2,121.00	2,200.00	2,463.56	2,500.00
Website Social Media		4,000.00	9,796.00	7,000.00	10,764.89	4,000.00
Operating Expenses		505,422.00	349,971.29	318,498.00	372,938.95	230,660.00
TOTAL PROJECTED EXPENSE		878,732.00	726,574.29	677,315.00	739,724.14	587,660.00
NET INCOME/LOSS		1,268.00	44,044.71	(58,811.00)	(104,134.09)	-

The Elizabeth Hospice

September 22, 2026

Mr. Phillip Scollick
City Clerk/Business Process Director
City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069

Dear Mr. Scollick,

We are deeply grateful for the San Marcos Community Foundation's continued partnership with The Elizabeth Hospice since 1990. For more than 35 years, your generous support has helped ensure that children, adults, and families in our community have access to compassionate care and meaningful support during some of life's most difficult moments.

On behalf of our Board of Directors, staff, volunteers, and the thousands of individuals we serve each year, thank you for your enduring commitment to our mission and our community's well-being.

We respectfully submit our 2026–27 grant request to support The Elizabeth Hospice Grief Support Services for Children and Adults. Our comprehensive grief services are available to anyone in the community who is coping with the death of a loved one, regardless of whether the individual received hospice care. Through support groups, individual and family services, children's and teen programs, educational workshops, and community outreach, we help people navigate grief, develop healthy coping skills, reduce isolation, and find hope and connection following loss.

Your continued investment helps make these vital services accessible to those who need them, regardless of their financial circumstances. We are grateful for the opportunity to continue this important work together. Please contact me at Tylie.Daniels@ehospice.org or our Grants Officer, Vatei Campbell, at Vatei.Campbell@ehospice.org if you have any questions.

With sincere appreciation,

Tylie Daniels
Interim Chief Philanthropy Officer

Title

The Elizabeth Hospice: Grief Support Services for Children and Adults

09/25/2026

id. 55276661

by **Vatei Campbell** in **San Marcos Community Foundation**
on behalf of **The Elizabeth Hospice Inc**

vateioc@gmail.com

Original Submission

09/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The Elizabeth Hospice: Grief Support Services for Children and Adults
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Grief Support Services for Children and Adults
Project Start Date	7/1/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	4000
Total Number of People Served by this Project in San Marcos Only	225
Grant Amount Requested	5000

	Organization Details
Organization Name	The Elizabeth Hospice
Organization Street Address	800 W. Valley Parkway, Ste. 100, Escondido, CA 92025
Organization City	Escondido
Organization State	CA
Organization Zip Code	92025
Organization Website	www.elizabethhospice.org
Organization's EIN	95-3275679 200 The Elizabeth Hospice, Inc. 61ab66d1-26dc-42d7-81e9-b8ef1ea9fea4 800 W Valley Parkway Suite 100 Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-12-12T00:00:00 2026-01-20T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-12-10T00:00:00 1979 01
	Contact Information
Contact First Name	Vatei
Contact Last Name	Campbell
Contact Title	Grant Officer
Contact Phone	+17607963723
Contact Email	vatei.campbell@ehospice.org

	Project Details
Briefly describe your request for funds.	The Elizabeth Hospice requests funding to support our comprehensive Grief Support Services for Children and Adults, which provide compassionate, professional and peer-based grief support to individuals and families coping with the death of a loved one. Our services are available to anyone in the community. A hospice patient affiliation is not required. Philanthropic support from the San Marcos Community Foundation helps ensure that individuals and families, regardless of age, circumstances of the death, or ability to pay, can access compassionate support and resources they need to navigate grief, develop healthy coping skills, and move toward healing and hope.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Grief is a deeply personal experience that affects everyone differently, even when people share the same loss. Common responses include sadness, anger, guilt, anxiety, and difficulty managing daily life. Without meaningful support, grief can create lasting challenges to emotional well-being. The Elizabeth Hospice Grief Support Services include individual and family counseling, and support groups at our centers in Mission Valley, Escondido, and Temecula, educational workshops, and our annual candle lighting and butterfly release ceremonies for the community, Light Up a Life and Wings of Hope. We also provide crisis response after a community tragedy. Services are available at little or no cost. A hospice patient affiliation is not required. We also offer a comprehensive Children's Bereavement Program providing free, peer-based support through center- and school-based support groups, concurrent caregiver support groups, summer grief camp, and grief training and education for school staff. While these programs serve different populations, both rely on philanthropy to remain accessible to hospice patients and families, as well as the broader community, including people who work, live, or attend school in San Marcos. The Elizabeth Hospice anticipates serving up to 225 local children, teens, and adults during the 2026-27 fiscal year, ending June 30, 2027.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We partner with San Marcos Unified School District, CSUSM, and local health and social service agencies to create a network that connects residents with grief support, resources, and education.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	We have received support from SMCF since 1990. In 2025, we received a grant for our adult and children's bereavement programs. About 200 people from San Marcos utilized our grief services last year.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**About The Elizabeth Hospice** For nearly 50 years, The Elizabeth Hospice has been a trusted, community-based nonprofit dedicated to enhancing the quality of life for those nearing the end of life's journey and for those who grieve. We provide expert hospice and palliative care to individuals with advanced, serious illnesses, addressing their physical, emotional, social, and spiritual needs. Our interdisciplinary team of physicians, nurses, social workers, chaplains, aides, and trained volunteers provides individualized care focused on comfort, dignity, and quality of life. Our impact extends far beyond the individuals receiving hospice and palliative care. Since 1978, The Elizabeth Hospice has provided compassionate care and comprehensive grief support to more than 160,000 children, teens, and adults throughout San Diego and Southwest Riverside Counties. Our grief services are available to anyone in the community, regardless of how their loved one died or whether they have a hospice affiliation. No one is ever turned away due to an inability to pay. The Elizabeth Hospice also offers specialized services for veterans and military families, recognizing the unique experiences and needs that can accompany serious illness, caregiving, and loss. **Grief Support for All Ages**

The Elizabeth Hospice offers a broad continuum of grief support, including individual and group counseling, educational and therapeutic workshops such as equine grief support groups, remembrance activities, and community-based support. Services are available in person, by phone, and virtually, reducing barriers related to transportation, scheduling, mobility, and other circumstances. Licensed counselors, child grief specialists, and trained graduate-level interns provide compassionate, professional support. The Elizabeth Hospice also provides crisis grief support following tragedies affecting schools, organizations, and the greater community.

Children's Bereavement Program

Our Children's Bereavement Program serves children and teens ages 3–17 who have experienced the death of a loved one. While separate from our general grief services, the program shares the same commitment: no child or family should navigate grief alone.

Services include:

- **Center-based peer support groups** for children ages 3–17, with concurrent caregiver groups, at our Escondido and Mission Valley grief centers.
- **School-based peer support groups** for students in grades 2–12, delivered directly on school campuses through formal partnerships with local school districts.
- **Camp Spero**, a free three-day, two-night bereavement camp for children and teens ages 7–17 that fosters connection, healthy coping, and resilience.
- **Grief education and training for school professionals**, providing practical tools to recognize and respond to student grief.

Through these services, children develop healthy coping strategies, strengthen emotional expression, and build supportive relationships with peers who understand their loss. Caregivers and school professionals gain skills to better support grieving children.

Impact in the San Marcos Community

The Elizabeth Hospice has a longstanding commitment to San Marcos and surrounding communities. We partner with schools, healthcare providers, social-service agencies, and community organizations to connect individuals and families with accessible grief resources. These efforts help reduce barriers to services, strengthen community awareness, build the capacity of local professionals and future healthcare and social service providers, and create a community-wide network for those coping with loss.

During fiscal year 2025-26, more than 200 individuals and families from San Marcos received calls and bereavement resources or participated in one-on-one or group counseling, including 18 students from San Marcos High School and San Marcos Middle School who participated in 8-week school-based grief support groups facilitated by our Children's Bereavement Program. Nine counselors, social workers, and social work interns from San Marcos Unified School District participated in our *Supporting Student Grief* training workshops.

Following the unexpected passing of a San Marcos High School student, we provided crisis grief support to 18 students, four staff members, and 40 guardians. Our grief counselors also presented *Coping with Grief from a College Student's Perspective* to five California State University, San Marcos students.

Testimonials

"It helped me with my grief and ways I can feel better. It's not good to just let it stay there, it's better if you talk to someone trustful. It means a place where I can feel safe talking to people about my grief and also being able to talk and explain how you are feeling without getting judged or talked about."

-Tween Peer Group Participant, Father Loss

"Ava has a more relaxed, happy approach to being in a group. She looks forward to it and talks about it a lot after class on the way home. She's very open about conversations about her mother. This grief group has helped us navigate a very difficult time in our lives. Having both my husband and me present made our journey together stronger. Ava continues to thrive. It offered support and direction at a time when we were unsure how to handle our tragic loss. Thank you!"

- Grandparents, Littles Peer Group, Mother Loss

Commitment to Access and Sustainability

Philanthropy is essential in order to sustain both The Elizabeth Hospice's general grief support services and our Children's Bereavement Program. While these programs serve different populations and offer different types of support, they both work to remove financial barriers and ensure compassionate grief care remains accessible to the community.

Our priorities include expanding access for underserved and vulnerable populations, bringing grief services into schools and community settings, investing in the next generation of grief and mental health professionals through our intern and associate programs, and increasing awareness and understanding of grief.

We are grateful for the San Marcos Community Foundation's longstanding commitment to our mission. Continued support will help The Elizabeth Hospice meet the growing need for accessible grief services and ensure that children, adults, and families in San Marcos can find connection, develop healthy coping skills, and move forward with hope after loss.

Please upload any community letters or media in support of this project.

TEH_Support_Group_FlyerOct2026-FINAL.pdf

TEH_Empowering_Educators_Training_Flyer_11.9.26.pdf

TEH_Childrens_Bereavement_Program_Flyer_2026-27.pdf

TEH_Light_Up_a_Life_2026-flyer.pdf

Please upload the annual operating budget for your organization.

FY2027_TEH_Operational_Budget-7.8.26_DN.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

FY25_TEH_Audited_Financials-Final.pdf

Please attach the first two pages of your Federal 990.

Pages_1-2_from_FY2025-TEH_Form_990_Public_Copy-6.30.25.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

SMCF_2026-27_TEH_Cover_Letter-9.24.26.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	904265
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Annual philanthropy revenues support unfunded or underfunded programs, such as our general grief support services and children's bereavement programs.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Salaries and Benefits	$ 486,269.00	
Facilities	$ 235,285.00	
Continuing Education & Training	$ 1,500.00	
Counseling Materials & Supplies	$ 5,138.00	
Volunteer Outreach, Recruitment & Training	$ 4,000.00	
Postage	$ 2,333.00	
Telecommunications	$ 18,000.00	
Travel & Mileage	$ 20,000.00	
Camp Spero Children's Grief Camp	$ 90,000.00	
Children's Bereavement - School-Based Grief Services (Materials & Supplies)	$ 18,800.00	
Children's Bereavement - Peer Support Groups & Workshops (Materials & Supplies)	$ 22,940.00	
Total budget for this PROJECT:	$ 904,265.00	

FY2026 Unrestricted or Grief-Related Contributions ($10,000 and above)	Source Name	Amount	C / CD / P
Additional Funding Source 1	Children's Health Foundation	$ 10,500.00	C
Additional Funding Source 2	Samuel H. and Katherine Weaver French Fund	$ 10,000.00	C
Additional Funding Source 3	Horizon Oxygen and Medical Equipment	$ 10,000.00	C
Additional Funding Source 4	Hunter Industries	$ 10,000.00	C
Additional Funding Source 5	Legacy Endowment Community Foundation	$ 10,000.00	C
Additional Funding Source 6	New York Life Foundation	$ 20,000.00	C
Additional Funding Source 7	Veterans Thrift Store Industries	$ 15,000.00	C
Additional Funding Source 8	Individual Donors $10,000 and above (unrestricted or grief-related)	$ 90,326.00	C
Additional Funding Source 9	Corporate/Foundation Donors $10,000 and above (unrestricted or grief-related)	$ 30,000.00	C
Additional Funding Source 10			

The Elizabeth Hospice

FY2026-27 Operational Budget

(July 1, 2026-June 30, 2027)

	Hospice Home Care	Palliative Care	Organizational Total	Budget NPR%
Average Daily Census: 396				
Net Revenue	30,647,874	500,001	31,147,875	
Direct Labor	14,929,004	599,003	15,528,007	
Patient-Related	4,730,798	14,481	4,745,279	
Total	**19,659,802**	**613,484**	**20,273,286**	
Contribution Margin	**10,988,072**	**(113,483)**	**10,874,589**	
Indirect Expenses	12,608,035	247,522	12,855,557	
Net Operational Income	**(1,619,963)**	**(361,005)**	**(1,980,968)**	
Development Income			5,000,000	
Development Expenses			(1,103,736)	
Net			**3,896,264**	
Other Programs (Fellowship, ESMS Net)			(1,070,401)	
Special Bereavement Svcs (Community Bereavement, Children's Bereavement)			(849,035)	
Investment & Interest Income			1,579,635	
Net Income			**1,575,495**	**5.1%**

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PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 0893584

Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
THE ELIZABETH HOSPICE, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 800 W VALLEY PKWY
Room/suite: 100

City or town, state or province, country, and ZIP or foreign postal code: ESCONDIDO, CA 92025

F Name and address of principal officer: SARAH MCSPADDEN
SAME AS C ABOVE

D Employer identification number: 95-3275679

E Telephone number: (760)737-2050

G Gross receipts $: 48,932,372.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ELIZABETHHOSPICE.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1978 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	294
6	Total number of volunteers (estimate if necessary)	6	477
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,307,794.	5,912,727.
9	Program service revenue (Part VIII, line 2g)	30,273,110.	29,246,732.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,047,738.	1,795,673.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	281,328.	100,586.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	33,909,970.	37,055,718.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	24,012,843.	24,771,295.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 948,422.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,228,672.	11,126,907.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	34,241,515.	35,898,202.
19	Revenue less expenses. Subtract line 18 from line 12	-331,545.	1,157,516.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	57,629,373.	60,930,704.
21	Total liabilities (Part X, line 26)	14,910,967.	15,133,118.
22	Net assets or fund balances. Subtract line 21 from line 20	42,718,406.	45,797,586.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signed by: SARAH MCSPADDEN
Signature of officer A81C0EAD11BC40E...
Date: 1/21/2026

SARAH MCSPADDEN, PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LISA N. RYSSEL, CPA	LISA N. RYSSEL, CPA	01/09/26	☐	P00643670

Firm's name: CLIFTONLARSONALLEN LLP
Firm's EIN: 41-0746749
Firm's address: 2875 MICHELLE DRIVE #300 IRVINE, CA 92606
Phone no. (714) 978-1300

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... Yes X No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 20,183,962. including grants of $ 0.) (Revenue $ 29,246,732.)
FOR MORE THAN 48 YEARS, THE ELIZABETH HOSPICE, HAS BEEN RECOGNIZED AS A PIONEER IN THE HOSPICE INDUSTRY. WE ARE AN EXPERIENCED COMMUNITY RESOURCE PROVIDING HIGH-QUALITY CARE AND SUPPORT TO PEOPLE FACING THE CHALLENGES BROUGHT ON BY ADVANCED SERIOUS ILLNESSES. OUR SERVICES FOR CHILDREN AND ADULTS INCLUDE HOSPICE CARE FOR THOSE WITH A PROGNOSIS OF SIX MONTHS OR LESS; PALLIATIVE CARE FOR THOSE LIVING WITH A CHRONIC ADVANCED SERIOUS ILLNESS WHO ARE NOT HOSPICE ELIGIBLE; AND, COMPREHENSIVE GRIEF SUPPORT FOR PATIENTS, FAMILY AND THE GENERAL COMMUNITY. SINCE 1978, WE HAVE TOUCHED THE LIVES OF MORE THAN 150,000 PEOPLE IN SAN DIEGO COUNTY AND SOUTHWEST RIVERSIDE COUNTY. THE ELIZABETH HOSPICE IS AN INDEPENDENT, NONPROFIT ORGANIZATION THAT RELIES ON CHARITABLE CONTRIBUTIONS TO ENSURE THAT SERVICES ARE AVAILABLE TO

4b (Code:) (Expenses $ 6,365,449. including grants of $ 0.) (Revenue $ 0.)
CHILDREN'S GRIEF SUPPORT; THIS PROGRAM IS A SPECIALIZED CHILDREN'S BEREAVEMENT PROGRAM. IT IS UNIQUE IN SAN DIEGO COUNTY. OUR TRAINED COUNSELORS AND FACILITATORS ARE A COMMUNITY RESOURCE FOR ALL GRIEVING CHILDREN (3 TO 17 YEARS OLD) AND THEIR CAREGIVERS. THERE IS NO COST TO PARTICIPATE. A HOSPICE AFFILIATION IS NOT REQUIRED. THERE ARE FIVE COMPONENTS TO THE PROGRAM: INDIVIDUAL COUNSELING; PEER GROUPS CONDUCTED AT OUR CHILDREN'S CENTERS; SCHOOL-BASED ON-CAMPUS SUPPORT IN 25 SCHOOL DISTRICTS (8-WEEK STUDENT PEER GROUPS AND TRAINING FOR SCHOOL STAFF ON HOW TO SUPPORT GRIEVING STUDENT); CRISIS CARE TO ORGANIZATIONS AND SCHOOLS WHEN THERE IS A COMMUNITY TRAGEDY; AND, TWO ANNUAL GRIEF CAMPS.

4c (Code:) (Expenses $ 1,045,319. including grants of $ 0.) (Revenue $ 36,281.)
THE ELIZABETH HOSPICE OFFERS COMPREHENSIVE GRIEF COUNSELING FOR ALL AGES. THESE SERVICES ARE OPEN TO ALL IN THE COMMUNITY REGARDLESS OF HOW THEIR LOVED ONE DIED. IT DOES NOT REQUIRE A PATIENT AFFILIATION TO ACCESS SERVICES. INDIVIDUAL COUNSELING AND GROUP SUPPORT ARE AVAILABLE AT OUR FACILITIES IN TEMECULA, MISSION VALLEY, CARLSBAD AND ESCONDIDO. SUPPORT GROUPS INCLUDE GENERAL GRIEF SUPPORT, SPOUSAL LOSS, CHILD LOSS, INFANT LOSS AND PARENT LOSS AS WELL AS A COMPREHENSIVE PROGRAM TO ADDRESS CHILDREN'S GRIEF.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 27,594,730.

SEE SCHEDULE O FOR CONTINUATION(S)

THE ELIZABETH HOSPICE, INC.

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2025 AND 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

THE ELIZABETH HOSPICE, INC.
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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
The Elizabeth Hospice, Inc.
Escondido, California

Report on the Financial Statements

Opinion

We have audited the financial statements of The Elizabeth Hospice, Inc. which comprise the balance sheets as of June 30, 2025 and 2024, the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Elizabeth Hospice, Inc. as of June 30, 2025 and 2024, and the results of its operations, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Elizabeth Hospice, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Elizabeth Hospice, Inc.'s ability to continue as a going concern for one year from the date the financial statements are available to be issued.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Elizabeth Hospice, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Elizabeth Hospice, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Dallas, Texas
October 30, 2025

THE ELIZABETH HOSPICE, INC.
BALANCE SHEETS
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$ 3,754,575	$ 2,610,670
Patient Accounts Receivable, Net	5,448,845	5,716,475
Pledges Receivable	-	600,000
Prepaid Expenses and Other	1,030,439	963,687
Total Current Assets	10,233,859	9,890,832
PROPERTY AND EQUIPMENT, NET	11,927,628	12,120,713
RIGHT-OF-USE ASSETS	932,198	1,057,433
OTHER ASSETS		
Investments	37,837,019	34,560,395
Total Other Assets	37,837,019	34,560,395
Total Assets	$ 60,930,704	$ 57,629,373
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	$ 1,611,259	$ 1,096,487
Accrued Expenses	4,845,494	4,854,566
Deferred Revenue	25,330	22,506
Line of Credit	-	3,674
Current Portion of Long-Term Debt	165,019	159,033
Lease Liability, Current Portion	314,882	291,630
Total Current Liabilities	6,961,984	6,427,896
LONG-TERM LIABILITIES		
Lease Liability, Net of Current Portion	652,452	799,370
Long-Term Debt, Net of Current Portion	7,518,682	7,683,701
Total Long-Term Liabilities	8,171,134	8,483,071
Total Liabilities	15,133,118	14,910,967
NET ASSETS		
Without Donor Restrictions		
Undesignated	9,295,696	12,344,939
Board Designated	23,377,739	19,215,125
With Donor Restrictions	13,124,151	11,158,342
Total Net Assets	45,797,586	42,718,406
Total Liabilities and Net Assets	$ 60,930,704	$ 57,629,373

See accompanying Notes to Financial Statements.

THE ELIZABETH HOSPICE, INC.
STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
OPERATING REVENUE		
Net Patient Service Revenue	$ 29,068,890	$ 30,273,110
Contributions and Fundraising	3,660,223	692,950
Special Events	70,255	92,935
Interest and Dividends, Net of Fees	559,921	674,305
Realized Gains (Losses) on Investments	89,210	(1,008,947)
Unrealized Gains (Losses) on Investments	1,921,664	3,523,270
Other Revenue	298,232	248,417
Net Assets Released from Restriction	1,201,022	1,172,641
Total Operating Revenues	36,869,417	35,668,681
OPERATING EXPENSES		
Direct Patient Care	20,183,962	18,661,187
Indirect Patient Care	6,365,449	6,562,603
Community Outreach	1,045,319	739,344
Management and General	7,212,894	7,123,584
Fundraising	948,422	1,033,480
Total Operating Expenses	35,756,046	34,120,198
Change in Net Assets Without Donor Restrictions	1,113,371	1,548,483
NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	2,162,445	1,554,820
Interest and Dividends, Net of Fees	210,499	208,654
Net Realized and Unrealized Gains (Losses) on Investments	793,887	1,052,401
Net Assets Released from Restriction	(1,201,022)	(1,172,641)
Change in Net Assets With Donor Restrictions	1,965,809	1,643,234
CHANGE IN NET ASSETS	3,079,180	3,191,717
Net Assets - Beginning of Year	42,718,406	39,526,689
NET ASSETS - END OF YEAR	$ 45,797,586	$ 42,718,406

See accompanying Notes to Financial Statements.

THE ELIZABETH HOSPICE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 3,079,180	$ 3,191,717
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	316,220	367,744
Net Realized and Unrealized Gains on Investments	(2,804,761)	(3,566,724)
Reduction in Carrying Amount of Right-of-Use Assets	125,235	457,616
Contributions Restricted by Donors	(2,162,445)	(1,554,820)
Changes in Assets and Liabilities:		
Patient Accounts Receivable, Net	267,630	(560,980)
Pledges Receivable	600,000	780,000
Prepaid Expenses and Other	(66,752)	61,956
Change in Operating Lease Liability	(123,666)	(453,202)
Accounts Payable	514,772	51,513
Accrued Expenses	(9,072)	(804,536)
Deferred Revenue	2,824	(1,074)
Net Cash Used by Operating Activities	(260,835)	(2,030,790)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(123,135)	(926,239)
Proceeds from Sales of Investments	13,174,386	13,626,478
Purchases of Investments	(13,646,249)	(13,071,267)
Net Cash Used by Investing Activities	(594,998)	(371,028)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Contributions Restricted by Donors	2,162,445	1,554,820
Principal Payments on Long-Term Debt	(159,033)	(152,485)
Borrowings (Payments) on Line of Credit, net	(3,674)	(600,126)
Net Cash Provided by Financing Activities	1,999,738	802,209
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,143,905	(1,599,609)
Cash and Cash Equivalents - Beginning of Year	2,610,670	4,210,279
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 3,754,575	$ 2,610,670
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	$ 317,786	$ 327,026

See accompanying Notes to Financial Statements.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The Elizabeth Hospice, Inc. (Organization) is organized under the charitable public benefit nonprofit corporate laws of the state of California. The Organization's primary purposes are to provide end-of-life care services to terminally ill patients, contribute to the sense of well-being of terminally ill patients and their families, and to train professionals and volunteers in the hospice concept.

Since August 2017, through a management service agreement (MSA), the Organization partners with Elizabeth Supportive Medical Services (ESMS), an aligned physician medical group, that allows for expansion of reimbursable services provided by the Organization. Revenue from this agreement for the years ended June 30, 2025 and 2024 was $32,605 and $13,553, respectively, and is included in other revenue in the statements of operations and changes in net assets. As part of the agreement, the Organization provides a line of credit to ESMS with an available principal amount of up to $750,000, with interest at the current prime rate and secured by the assets of ESMS. The line of credit expires in July 2027. ESMS had no borrowings outstanding on the line of credit at June 30, 2025 and 2024.

Between 2022 and 2024, the Organization provided consulting and financial management services to Snowline Hospice under a consulting services agreement (CSA) in return for compensation equal to a monthly fee, travel expenses, and business expenses incurred in the performance of the services. Revenue from this agreement for the year ended June 30, 2024 was $25,320 and was included in other revenue in the statements of operations and changes in net assets. The agreement was terminated in February 2024.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation

The financial statements report the changes in and totals of each net asset class based on the existence of donor restrictions, as applicable. Net assets are classified as without donor restrictions or with donor restrictions and are detailed as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. Net assets without donor restrictions are comprised of Board designated and undesignated amounts. As of June 30, 2025 and 2024, board designated net assets consist of $23,377,739 and $19,215,125, respectively, designated for an endowment created during the year ended June 30, 2017.

Net Assets With Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature and will be met by the passage of time or the actions of the Organization. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. As of June 30, 2025 and 2024, purpose or time restricted net assets consisted of donor restricted funds designated for various programs and unspent endowment earnings.

Cash and Cash Equivalents

Cash and cash equivalents consist of bank deposits in accounts that are federally insured up to $250,000. At times, the Organization may have cash balances in excess of the FDIC coverage. Management regularly monitors the financial condition of the institutions they partner with and believe the risk of loss is minimal. Additionally, for purposes of the statements of cash flows, the Organization considers all highly liquid investments of operating cash purchased with an original maturity of three months or less to be cash equivalents.

Patient Accounts Receivable and Allowance for Credit Losses

The patient accounts receivable balance represents the unpaid amounts billed to patients and third-party payors. Contractual adjustments and discounts are recorded to report receivables for patient care services at their net realizable value. Past due receivables are determined based on contractual terms. The Organization does not accrue interest on any of its accounts receivables. The Organization provides an allowance for credit losses based on an analysis of historical activity, the payor source, the aging of the receivable, and the consideration of future economic conditions.

Investments

All investments are valued at their fair values in the balance sheets. Unrealized gains and losses are included in the change in net assets. See Note 4 for additional information on the nature of the Organization's investments.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are stated at cost or, if donated to the Organization, at their fair value on the date of the gift. Additions and improvements over $2,000 are capitalized; expenditures for routine maintenance are charged to operations. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which range from 3 to 40 years.

Gifts of long-lived assets such as land, buildings, and equipment are reported as support without donor restrictions unless explicit donor stipulations specify how the donated assets are to be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Impairment of Long-Lived Assets

On an ongoing basis, the Organization reviews long-lived assets for impairment whenever events or circumstances indicate that the carrying amounts may be overstated. The Organization recognizes impairment losses if the undiscounted cash flows expected to be generated by the asset are less than the carrying value of the related asset. The impairment loss adjusts the assets to fair value. As of June 30, 2025 and 2024, management believes that no assets were impaired.

Net Patient Service Revenue

Net patient service revenues are reported at the amount that reflects the ultimate consideration the Organization expects to receive in exchange for providing patient care. These amounts are due from third-party payors, primarily commercial health insurers and government programs (Medicare and Medicaid) and includes variable consideration for revenue adjustments due to settlements of audits and reviews, as well as certain hospice-specific revenue capitations. For the years ended June 30, 2025 and 2024, approximately 94% and 93%, respectively, of the Organization's net patient service revenue was derived from the Medicare and Medicaid programs. Amounts are generally billed monthly or subsequent to patient discharge. Subsequent changes in the transaction price initially recognized are not significant.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Patient Service Revenue (Continued)

Hospice services are provided on a daily basis and the type of service provided is determined based on a physician's determination of each patient's specific needs on that given day. Reimbursement rates for hospice services are on a per diem basis regardless of the type of service provided or the payor. Reimbursement rates from government programs are established by the appropriate governmental agency and are standard across all hospice providers. Reimbursement rates from health insurers are negotiated with each payor and generally structured to closely mirror the Medicare reimbursement model. The types of hospice services provided and associated reimbursement model for each are as follows:

Routine Home Care – occurs when a patient receives hospice care in their home, including a nursing home setting. The routine home care rate is paid for each day that a patient is in a hospice program and is not receiving one of the other categories of hospice care. For Medicare patients, the routine home care rate reflects a two-tiered rate, with a higher rate for the first 60 days of a hospice patient's care and a lower rate for days 61 and after. In addition, there is a Service Intensity Add-on payment which covers direct home care visits conducted by a registered nurse or social worker in the last seven days of a hospice patient's life, reimbursed up to four hours per day in 15 minute increments at the continuous home care rate.

General Inpatient Care – occurs when a patient requires services in a controlled setting for a short period of time for pain control or symptom management which cannot be managed in other settings. General inpatient care services must be provided in a Medicare or Medicaid certified hospital or long-term care facility or at a freestanding inpatient hospice facility with the required registered nurse staffing.

Continuous Home Care – is provided to patients while at home, including a nursing home setting, during periods of crisis when intensive monitoring and care, primarily nursing care, is required in order to achieve palliation or management of acute medical symptoms. Continuous home care requires a minimum of eight hours of care within a 24-hour day, which begins at midnight. The care must be predominantly nursing care provided by either a registered nurse or licensed nurse practitioner. While the published Medicare continuous home care rates are daily rates, Medicare pays for continuous home care in 15 minute increments. This 15 minute rate is calculated by dividing the daily rate by 96.

Respite Care – permits a hospice patient to receive services on an inpatient basis for a short period of time in order to provide relief for the patient's family or other caregivers from the demands of caring for the patient. A hospice can receive payment for respite care for a given patient for up to five consecutive days at a time, after which respite care is reimbursed at the routine home care rate.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Patient Service Revenue (Continued)

Each level of care represents a separate promise under the contract of care and is provided independently for each patient, contingent upon the patient's specific medical needs as determined by a physician. However, the clinical criteria used to determine a patient's level of care is consistent across all patients, given that each patient is subject to the same payor rules and regulations. As a result, the Organization has concluded that each level of care is capable of being distinct and is distinct in the context of the contract. Furthermore, the Organization has determined that each level of care represents a stand ready service provided as a series of either days or hours of patient care. The Organization believes that the performance obligations for each level of care meet criteria to be satisfied over time. The Organization recognizes revenue based on the service output. The Organization believes this to be the most faithful depiction of the transfer of control of services as the patient simultaneously receives and consumes the benefits provided by the Organization's performance. Revenue is recognized on a daily or hourly basis for each patient in accordance with the reimbursement model for each type of service. The Organization's performance obligations relate to contracts with an expected duration of less than one year. Therefore, the Organization has elected to apply the optional exception provided in Accounting Standards Codification (ASC) 606 and is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially satisfied performance obligations referred to above relate to bereavement services provided to patients' families for up to 12 months after death of patient.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance which vary in amount. The Organization also provides service to patients without a reimbursement source and may offer those patients discounts from standard charges. The Organization estimates the transaction price for patients with deductibles and coinsurance, along with those uninsured patients, based on historical experience and current conditions. The estimate of any contractual adjustments, discounts, or implicit price concessions reduces the amount of revenue initially recognized. Subsequent changes to the estimate of the transaction price are recorded as adjustments to patient service revenue in the period of change. Subsequent changes that are determined to be the result of an adverse change in the patients' ability to pay (i.e., change in credit risk) are recorded as credit loss expense. The Organization has no material adjustments related to subsequent changes in the estimate of the transaction price or subsequent changes as the result of an adverse change in the patient's ability to pay for any period reported.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Patient Service Revenue (Continued)

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. Compliance with such laws and regulations may be subject to future government review and interpretation. Additionally, the contracts the Organization has with commercial health insurance payors provide for retroactive audit and review of claims. Settlement with third party payors for retroactive adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. The variable consideration is estimated based on the terms of the payment agreement, existing correspondence from the payor and our historical settlement activity. These estimates are adjusted in future periods, as new information becomes available. Management intends to fully cooperate with any governmental agencies in requests for information. Noncompliance with laws and regulations can make the Organization subject to regulatory action, including fines, penalties, and exclusion from the Medicare and Medicaid programs. The Organization currently does not have select claims under a post-pay review by government agencies. The Organization previously received demand letters in December 2022 and January 2023, noting overpayment amounts for paid claims totaling approximately $1,524,000 and as a result, recorded a reduction in net patient service revenue for such an amount during the year ended June 30, 2023. These amounts are to be recouped over time through future Medicare payments. At June 30, 2023, approximately $840,000 was owed under these demand letters. The Organization has accrued for this amount on the balance sheet within accrued expenses. At June 30, 2024, all overpayment amounts for paid claims have been recouped through Medicare payments.

For the Organization's patients in the nursing home setting in which Medicaid pays the nursing home room and board, the Organization serves as a pass-through between Medicaid and the nursing home. The Organization is responsible for paying the nursing home for that patient's room and board. Medicaid reimburses the Organization for 95% of the amount paid to the nursing home. The Organization has concluded that the 5% difference between the amount paid to the nursing home and the amount received from Medicaid is an adjustment to transaction price and, as a result, the 5% is recognized as a reduction to revenue recognized in the accompanying financial statements.

Hospice organizations are subject to two specific payment limit caps under the Medicare program. One limit relates to inpatient care days that exceed 20% of the total days of hospice care provided for the year. The Organization did not exceed the 20% cap related to inpatient days in June 30, 2025 and 2024. The second limit relates to an aggregate Medicare reimbursement cap calculated by the Organization. The Organization did not exceed the Medicare reimbursement cap for the years ended June 30, 2025 and 2024.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Charity Care

The Organization determines each patient's ability to pay during the admission process. When a patient meets certain criteria, part or all of the patient's charges are deemed charity care and are not billed for collection. Because the Organization does not pursue collection of amounts determined to qualify as charity care, those amounts are excluded from net patient service revenue. The cost of charity care provided was approximately $98,000 and $66,000 for the years ended June 30, 2025 and 2024, respectively. This cost estimate was based on the Organization-wide cost to charge ratio.

Pledges Receivable

Pledges receivable expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in greater than one year are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Conditional promises to give are not included as support until the conditions are substantially met. Management believes all pledges are collectible, and as such, has not recorded an allowance for uncollectible pledges.

Contributions

Contributions received and unconditional promises to give are recorded as revenue without donor restrictions or revenue with donor restrictions depending on the existence of donor restrictions and the nature of such restrictions, if they exist.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of operations and changes in net assets as net assets released from restriction.

If a restriction is fulfilled in the same accounting period in which the contribution is received, the contribution is reported as without donor restrictions.

Performance Indicator

The statements of operations and changes in net assets present the Organization’s changes in net assets without donor restrictions. Changes in net assets that are excluded from this performance indicator, consistent with industry practices, include net assets released from restrictions for capital purposes.

Leases

ASU 2016-02 - *Leases* (ASC 842) requires lessees to recognize a lease liability and a right-of- use (ROU) asset on the balance sheet for most operating leases, except for those leases with an original term of 12 months or less. Accounting for finance leases is substantially unchanged.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

At the inception of an arrangement, the Organization determines if an arrangement is lease based on all relevant facts and circumstances. Leases are classified as operating or finance leases at the lease commencement date. Operating leases are included in operating lease ROU assets, short-term operating lease liabilities and long-term operating lease liabilities on the balance sheets. Leases are classified between short-term and long-term liabilities based on their payment terms. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Leases with a term of 12 months or less (short-term leases) are not recorded on the balance sheets.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. ROU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of lease payments over the lease term. ROU assets also include prepaid rent and are adjusted by the unamortized balance of lease incentives.

As the implicit rate is generally not readily determinable for all of the Organization's leases, the Organization utilized the risk-free rate, which is derived from information available at the lease commencement date, in determining the present value of lease payments.

Some leases include one or more options to extend the lease, with extension terms that can extend the lease term by one to five years. The exercise of lease extension options is at the Organization's sole discretion. The lease term includes options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. The Organization generally concludes options to extend the lease are reasonably certain to be exercised when it is cost prohibitive to relocate operations or pursue alternative leased assets.

Real estate leases comprise the majority of the Organization's leasing activities. The Organization accounts for the lease and non-lease components of these leases as a single lease component.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of operations and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes.

U.S. GAAP requires that a tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes (Continued)

The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded.

The Organization's Form 990 has not been subject to examination by the Internal Revenue Service or the state of California for the last three years. The Organization does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. The Organization recognizes interest and/or penalties related to income tax matters in income tax expense. The Organization did not have any amounts accrued for interest and penalties at June 30, 2025 and 2024.

Reclassifications

Certain reclassifications have been made to the 2024 financial statements to conform to the current-year presentation.

Subsequent Events

Subsequent to year end, the Organization entered into an operating lease agreement for existing office and administrative space. The lease commences on November 1, 2025, bears a term of 5 years, does not provide any optional terms, and calls for monthly payments ranging from $6,005 to $7,299.

Management has performed an analysis of other activities and transactions subsequent to June 30, 2025 to determine the need for any adjustments to and/or disclosures within the financial statements for the year ended June 30, 2025. Management performed their analysis through October 30, 2025, which is the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2025	2024
Cash and Cash Equivalents	$ 3,754,575	$ 2,610,670
Patient Accounts Receivable, Net	5,448,845	5,716,475
Investments	37,837,019	34,560,395
Total Financial Assets Available Within One Year	47,040,439	42,887,540
Less: Net Assets With Donor Restrictions	(13,124,151)	(11,158,342)
Less: Board Designanted Investments	(23,377,739)	(19,215,125)
Total Assets Available for General Expenditures Within One Year	$ 10,538,549	$ 12,514,073

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

As part of the Organization's liquidity management plan, management invests cash in excess of daily requirements in short-term investments, treasury sweeps, and money market instruments. In addition to cash on hand, the Organization has two lines of credit available in the amount of $2,500,000 and $1,000,000; the latter secured by unrestricted investments.

The Organization also manages a pool of funds invested in the public securities markets. Management of these funds are governed by the Organization's Investment Policy Statement. The board of directors has delegated authority to supervise these investments to the Finance Committee. The Organization's primary objective is to preserve and protect its assets by earning a total return for each category of assets (a Fund), which is appropriate for each Fund's time horizon, distribution requirements, and risk tolerance.

The Organization currently maintains the following funds:

- Intermediate Fund
- Long-Term Fund
- Endowment Fund
- Board Directed Endowment
- Anonymous Endowment

The Intermediate and Long-Term Fund are unrestricted and have a value, net of appropriations for expenditure, of $4,824,546 and $6,345,000 as of June 30, 2025 and 2024, respectively.

The Endowment Fund, Board Directed Endowment, and Anonymous Endowment are Board designated and donor restricted with a value of $33,012,473 and $28,215,395 as of June 30, 2025 and 2024, respectively, and are excluded from liquidity determinations due to their unavailability for general expenditures within one year (see Note 9).

NOTE 3 PATIENT ACCOUNTS RECEIVABLE

Receivables from patients and third-party payors for the years ended June 30 are as follows:

	2025	2024
Medicare	$ 3,213,221	$ 3,752,827
Medicaid	1,325,477	1,269,989
Commercial and Other	919,931	701,495
Total	5,458,629	5,724,311
Less: Expected Credit Losses	(9,784)	(7,836)
Total Patient Accounts Receivable	$ 5,448,845	$ 5,716,475

NOTE 3 PATIENT ACCOUNTS RECEIVABLE (CONTINUED)

The allowance for expected credit loss activity for the years ending June 30 consisted of the following:

	2025	2024
Rollforward Balance of Expected Credit Loss:		
Balance, Beginning of the Period	$ 7,836	$ 6,852
Write-Offs	(7,232)	(1,210)
Provisions	9,180	2,194
Ending Balance of Expected Credit Loss	$ 9,784	$ 7,836

The opening and closing balances of receivables from patients and third-party payors were as follows:

	Accounts Receivable
Balance as of June 30, 2023	$ 5,155,495
Balance as of June 30, 2024	5,716,475
Balance as of June 30, 2025	5,448,845

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

U.S. GAAP defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in an Organization's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

A fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Organization has the ability to access as of the measurement date. The fair values of money market funds, common stocks, exchange traded funds, mutual funds, and hedge funds that are readily marketable are determined by obtaining quoted prices from nationally recognized securities exchanges.

Level 2 – Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data. The Organization had no investments measured using Level 2 inputs at June 30, 2025 and 2024.

Level 3 – Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. The Organization had no investments measured using Level 3 inputs at June 30, 2025 and 2024.

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (CONTINUED)

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Assets measured at fair value on a recurring basis are summarized below:

	2025			
	Total	Level 1	Level 2	Level 3
Investments:				
Money Market Funds	$ 2,014,178	$ 2,014,178	$ -	$ -
Exchange Traded Funds	-	-	-	-
Equity Mutual Funds	24,069,850	24,069,850	-	-
Fixed Income Mutual Funds	10,271,480	10,271,480	-	-
Hedge Funds	1,481,511	1,481,511	-	-
Total	$ 37,837,019	$ 37,837,019	$ -	$ -

	2024			
	Total	Level 1	Level 2	Level 3
Investments:				
Money Market Funds	$ 846,665	$ 846,665	$ -	$ -
Exchange Traded Funds	416,138	416,138	-	-
Equity Mutual Funds	23,847,874	23,847,874	-	-
Fixed Income Mutual Funds	8,162,715	8,162,715	-	-
Hedge Funds	1,287,003	1,287,003	-	-
Total	$ 34,560,395	$ 34,560,395	$ -	$ -

The following schedule summarizes return on investments for the years ended June 30:

	2025	2024
Interest and Dividends, Net of Fees	$ 770,420	$ 882,963
Realized Gains (Losses) on Investments	883,097	43,458
Total	1,653,517	926,421
Unrealized Gains (Losses) on Investments	1,921,664	3,523,262
Total Return on Investments	$ 3,575,181	$ 4,449,683

Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would result in material changes in the fair value of investments and net assets of the Organization.

NOTE 5 PROPERTY AND EQUIPMENT

The Organization's property and equipment and the related accumulated depreciation at June 30 are as follows:

	2025	2024
Land	$ 5,559,409	$ 5,559,409
Buildings	7,732,073	7,691,463
Office Equipment	1,431,471	1,359,962
Furniture and Fixtures	580,288	569,272
Subtotal	15,303,241	15,180,106
Less: Accumulated Depreciation	(3,375,613)	(3,059,393)
Total Property and Equipment	$ 11,927,628	$ 12,120,713

Depreciation expense for the years ended June 30, 2025 and 2024 was $316,220 and $367,744, respectively.

NOTE 6 LINES OF CREDIT

The Organization maintained a $1,000,000 line of credit with a financial institution bearing interest at the Secured Overnight Financing Rate (SOFR) plus 1.75%, secured by cash, investments, and other assets, with no expiration date. In May 2025, this line of credit was amended to provide for additional borrowings of up to $2,500,000, bearing interest at SOFR plus 0.75% (5.20% as of June 30, 2025), secured by certain investment accounts and expiring in May 2027. The Organization had no borrowings outstanding at June 30, 2025 and 2024 under this line of credit.

In November 2022 the Organization obtained a $2,500,000 line of credit with a financial institution bearing interest at 9.25% (as of June 30, 2025). The line of credit was secured by all business assets of the Organization and expired in April 2025 and was not renewed. The Organization had borrowings $3,674 outstanding on the line of credit at June 30, 2024.

NOTE 7 NOTE PAYABLE

In November 2022, the Organization obtained financing through First Republic Bank in the amount of $8,100,000 structured as a note payable bearing interest at a fixed rate of 3.65% per annum. Debt proceeds were used to pay for the Gateway building purchase. The note payable has a maturity date of November 2052. The balance outstanding on this note at June 30, 2025 and 2024 was $7,683,701 and $7,842,734, respectively.

The note payable requires the Organization to maintain certain financial covenants, as of June 30, 2025, management believes they are in compliance with all applicable covenants.

NOTE 7 NOTE PAYABLE (CONTINUED)

The future principal payments on the note payable are as follows:

Year Ending June 30,	Amount
2026	$ 165,019
2027	171,231
2028	176,936
2029	184,336
2030	191,275
Thereafter	6,794,904
Total	$ 7,683,701

NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets that are donor restricted at June 30 are as follows:

	2025	2024
Time or Purpose:		
Unappropriated Endowment Earnings	$ 2,606,406	$ 1,971,942
Staff Education	39,860	76,448
Time Restricted	-	600,000
Other	3,449,560	1,481,627
Total Time or Purpose	6,095,826	4,130,017
Restricted in Perpetuity:		
Endowments for Education	1,700,000	1,700,000
Endowments for Charity Care	1,804,000	1,804,000
Endowments for Hospice and Palliative Care	2,643,998	2,643,998
Endowments for Undesignated Purposes	880,327	880,327
Total Restricted in Perpetuity	7,028,325	7,028,325
Total Net Assets With Donor Restrictions	$ 13,124,151	$ 11,158,342

Net assets with donor restrictions were released from restriction for the years ended June 30 for the following purposes:

	2025	2024
Unappropriated Endowment Earnings	$ 369,922	$ 370,123
Other	831,100	802,518
Total	$ 1,201,022	$ 1,172,641

NOTE 9 ENDOWMENT ASSETS

Endowment

Overview

The Organization's endowments consist of various investment securities, most of which are traded on public markets. The endowments are made up of board designated, purpose or time restricted, and perpetually restricted assets. As required by U.S. GAAP, net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Organization's board of directors has determined the requirements of California's version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) to center around the preservation of the fair value of the original investment as of the date of the asset transfer. The investments resulting from donations directing that they be invested in perpetuity are classified as perpetually restricted. The earnings generated by these investments are classified as purpose or time restricted. The purpose or time restricted earnings are reclassified as without donor restrictions upon their appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by California's version of UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate its endowment funds:

- the duration and preservation of the fund
- the purposes of the Organization and the donor-restricted endowment fund
- general economic conditions
- the possible effect of inflation and deflation
- the expected total return from income and the appreciation of investments
- other resources of the Organization
- the investment policies of the Organization

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide funding for operating expenses of programs supported by its endowments, while maintaining the original corpus of the endowments. In order to meet this objective, the endowment asset portfolio is structured to achieve a compound annual return, net of investment management expenses, of 4% to 6% for the Intermediate Fund portfolio and 6% to 8% for the Long-Term, Endowment, and Board Directed funds. Risk parameters are set so that reasonable volatility, including larger potential fluctuations of principal, will be tolerated over the investment horizon, in as much as it is consistent with the volatility of a comparable market index. Endowment assets include assets of donor-restricted funds that the Organization must hold in perpetuity and assets of the Organization that the Board of Directors has designated for endowment purposes.

NOTE 9 ENDOWMENT ASSETS (CONTINUED)

Endowment (Continued)

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a broadly diversified portfolio to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization disburses funds as needed within the guidelines of the endowments. Over the long-term, the Organization expects the current spending policy to allow its endowment to grow at the average annual rate of inflation over 10 years. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Fund with Deficiencies

A donor-restricted endowment fund is considered to be underwater if the fair value of the fund is less than the original gift amount or the amount required to be maintained by the donor or by law. At times, the Organization may have individual donor-restricted endowment funds that are underwater. The Organization has a policy that permits spending from underwater funds depending on the degree to which the fund is underwater, unless specifically prohibited by the donor or relevant laws and regulations. There were no such deficiencies as of June 30, 2025 and 2024.

Change in Endowment Net Assets

The Organization's change in endowment assets, by net asset composition, for the years ended June 30 is as follows:

	Without Donor Restrictions	With Donor Restrictions		
2025	Board Designated	Accumulated Earnings	Original Gift	Total
Beginning Balance	$ 19,215,125	$ 1,971,942	$ 7,028,328	$ 28,215,395
Interest and Dividends, Net	448,009	210,499	-	658,508
Net Realized and Unrealized Gains	1,618,078	793,887	-	2,411,965
Additions	2,096,527	-	-	2,096,527
Appropriations for Expenditure	-	(369,922)	-	(369,922)
Total Endowment	$ 23,377,739	$ 2,606,406	$ 7,028,328	$ 33,012,473

NOTE 9 ENDOWMENT ASSETS (CONTINUED)

Endowment (Continued)

Change in Endowment Net Assets (Continued)

2024	Without Donor Restrictions Board Designated	With Donor Restrictions Accumulated Earnings	With Donor Restrictions Original Gift	Total
Beginning Balance	$ 14,886,882	$ 1,081,010	$ 7,028,328	$ 22,996,220
Interest and Dividends, Net	403,961	208,654	-	612,615
Net Realized and Unrealized Gains	1,993,348	1,052,401	-	3,045,749
Additions	1,930,934	-	-	1,930,934
Appropriations for Expenditure	-	(370,123)	-	(370,123)
Total Endowment	$ 19,215,125	$ 1,971,942	$ 7,028,328	$ 28,215,395

NOTE 10 COMMITMENTS AND CONTINGENCIES

Operating Lease Commitments

The Organization has various operating leases for office spaces that expire on various dates through January 2028. Total rent expense amounted to $369,331 (net of approx. $46,000 of rent abatement) and $502,114 for the years ended June 30, 2025 and 2024, respectively. A summary of amounts reported within the balance sheets is as follows:

	2025	2024
Lease Cost:		
Opearting Lease Cost	$ 396,195	$ 381,255
Other Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 393,006	$ 375,586
Right-of-use assets obtained in exchange for new operating lease liabilities:	$ 214,224	$ -
Current Lease Liability	$ 314,882	$ 291,630
Long-Term Lease Liability	$ 652,452	$ 799,370
Weighted-Average Remaining Lease - Operating Leases	3.10 Years	3.80 Years
Weighted-Average Discount Rate - Operating Leases	3.40%	2.88%

NOTE 10 COMMITMENTS AND CONTINGENCIES (CONTINUED)

Operating Lease Commitments (Continued)

Future minimum lease commitments are as follows:

Year Ending June 30,	Amount
2026	$ 339,734
2027	286,790
2028	258,743
2029	131,698
Total	1,016,965
Less: Imputed Interest	(49,631)
Present Value of Lease Liability	967,334
Less: Current Lease Liabilities	(314,882)
Total Long-Term Lease Liabilities	$ 652,452

Litigation

The Organization experiences routine litigation in the normal course of its business. Management does not believe that any pending or threatened litigation will have a material adverse effect on its financial statements.

NOTE 11 FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include facility related and depreciation which are allocated on a square-footage basis, as well as benefits and information technology which are allocated on a number of employees basis. Expenses categorized by their functional classification for the years ended June 30 are as follows:

NOTE 11 FUNCTIONAL EXPENSES (CONTINUED)

	2025					
	Direct Patient Care	Indirect Patient Care	Community Outreach	Management and General	Fundraising	Total
Accounting Fees	$ -	$ -	$ -	$ 98,217	$ -	$ 98,217
Advertising and Promo	13	8,447	-	78,567	77,572	164,599
Benefits	552,636	58,660	27,786	71,009	18,524	728,615
Conferences and Meetings	12,784	41,701	101,452	83,863	49,495	289,295
Depreciation	239,845	25,458	12,059	30,818	8,040	316,220
DME	1,040,890	-	-	-	-	1,040,890
Drugs	843,500	-	-	-	-	843,500
Facility Related	919,645	97,616	46,239	118,167	30,826	1,212,493
Fees for Service and Other	1,094,392	31,374	389,195	1,530,822	101,805	3,147,588
Information Technology	612,666	65,032	30,804	78,722	20,536	807,760
Inpatient Services	56,116	-	-	-	-	56,116
Insurance	590	-	-	312,847	-	313,437
Legal Expenses	-	25,625	-	219,336	9,547	254,508
Medical Supplies	705,108	-	-	-	-	705,108
Office Expenses	113,883	44,962	10,467	80,908	9,679	259,899
Other Employee Benefits	1,703,026	810,808	52,521	458,220	91,714	3,116,289
Other Patient Expenses	184,124	-	-	-	4,664	188,788
Other Salaries and Wages	10,440,266	4,637,330	329,628	3,336,691	478,914	19,222,829
Payroll Taxes	804,225	361,539	25,233	231,347	37,489	1,459,833
Pension Plan Accruals	135,694	58,013	4,351	37,502	8,170	243,730
Transportation	70,413	-	-	-	-	70,413
Travel Expenses	654,146	98,387	15,584	38,449	1,267	807,833
Payroll Processing Fees	-	-	-	73,999	-	73,999
Interest Expense	-	-	-	333,409	-	333,409
Other Expenses	-	497	-	1	180	678
Total Functional Expenses	$ 20,183,962	$ 6,365,449	$ 1,045,319	$ 7,212,894	$ 948,422	$ 35,756,046

	2024					
	Direct Patient Care	Indirect Patient Care	Community Outreach	Management and General	Fundraising	Total
Accounting Fees	$ -	$ -	$ -	$ 118,379	$ -	$ 118,379
Advertising and Promo	13	5,962	171,789	75,415	26,920	280,099
Benefits	313,252	30,605	16,203	48,608	9,001	417,669
Conferences and Meetings	13,002	38,884	70,526	106,406	32,072	260,890
Depreciation	275,808	26,947	14,266	42,797	7,926	367,744
DME	1,008,834	-	-	-	-	1,008,834
Drugs	739,282	-	-	-	-	739,282
Facility Related	1,112,729	108,715	57,555	155,875	31,975	1,466,849
Fees for Service and Other	638,710	271,595	-	1,344,428	-	2,254,733
Information Technology	391,734	77,854	20,551	157,613	71,203	718,955
Inpatient Services	26,159	-	-	-	-	26,159
Insurance	773	-	-	318,783	-	319,556
Legal Expenses	-	-	-	46,764	8,202	54,966
Medical Supplies	734,522	-	-	-	-	734,522
Office Expenses	139,132	64,095	5,415	99,681	17,776	326,099
Other Employee Benefits	1,985,382	980,405	49,814	640,294	132,558	3,788,453
Other Patient Expenses	137,568	1,075	-	-	14,825	153,468
Other Salaries and Wages	9,434,795	4,430,688	279,704	3,291,938	554,103	17,991,228
Payroll Taxes	740,481	342,019	22,871	246,948	45,455	1,397,774
Pension Plan Accruals	221,728	106,612	7,435	62,798	19,146	417,719
Transportation	75,129	-	-	-	-	75,129
Travel Expenses	672,154	77,147	23,215	37,930	1,344	811,790
Payroll Processing Fees	-	-	-	-	60,952	60,952
Interest Expense	-	-	-	328,927	-	328,927
Other Expenses	-	-	-	-	22	22
Total Functional Expenses	$ 18,661,187	$ 6,562,603	$ 739,344	$ 7,123,584	$ 1,033,480	$ 34,120,198

NOTE 12 RETIREMENT PLAN

The Organization maintains a qualified deferred compensation 401(k) plan for full time employees over age 21 that have completed one month of service. Under the plan, employees may elect to defer up to a percentage of pretax annual compensation, subject to the Internal Revenue Service limits. The Organization matches 50% of the participant's contribution to the Plan, not to exceed 6% of the participant's gross compensation. The Organization contributed $247,169 and $428,325 for the years ended June 30, 2025 and 2024, respectively.

The Organization offers a 457(b) deferred compensation plan. A select group of management employees are eligible to participate in the plan. The plan provides for employer contributions at the employers sole discretion. The Organization made no contributions to the plan for the years ended June 30, 2025 and 2024. Plan participants have the option to make personal contributions to the plan. The contributions are held in investment accounts, administered by a third-party, pending distribution upon vesting portions and severance of employment of the participants. At June 30, 2025 and 2024, the Organization maintained approximately $680,000 and $610,000, respectively, in plan assets included within prepaid expenses and other and approximately $680,000 and $610,000, respectively, due to plan participants included within accrued expenses in the balance sheets.

Global
INDEPENDENT
NETWORK MEMBER

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an
SEC-registered investment advisor.

The Children's Bereavement Program



No child should grieve alone.

Support for Grieving Children & Teens

- Free support groups
- Camps & school-based programs
- Serving San Diego County & Southwest Riverside County

Apply Today

Scan the QR code to learn more and complete an application.

760.223.7337

elizabethhospice.org/children

Inside Our Children's Bereavement Program

Children's Grief Support Groups

- Bi-weekly 60-90 min evening sessions
- Concurrent parent/guardian groups
- Escondido & Mission Valley locations
- Ages 3-17

Camp Spero

- Grief-related activities
- Traditional camp fun
- Newcomer and Alumni camp
- Ages 7-17

School-Based Grief Support Groups

- 8-week, onsite program
- 25 school districts
- Grades 2 to 12

Community Outreach

- Crisis intervention for students and faculty
- Grief and loss training for professionals
- Speaking Engagements

EMPOWERING EDUCATORS TRAINING

SUPPORTING STUDENT GRIEF

in partnership with The New York Life Foundation



A PRACTICAL TRAINING FOR SCHOOL PERSONNEL

FREE training for K-12 educators, administrators, teaching assistants, counselors, and school support staff.

Gain tools to recognize and respond to grief in students and learn practical strategies to create a supportive school environment.

WHY THIS MATTERS

- 1-11 children in California will experience the death of a parent or sibling by age 18 (CBEM 2025).
- When we include the loss of extended family, friends, and mentors, that number is even greater.
- Without timely support, grieving students face higher risk of academic struggles, social isolation, anxiety, depression, and substance use.
- Early intervention helps students regain hope and envision a positive future.

EDUCATIONAL OBJECTIVES

- Understand the unique ways children and teens process grief
- Learn how to implement a bereavement plan of care for students impacted by grief and loss
- Identify key stratagies and interventions to utilize in a school setting after the death of a student or faculty member

FOR MORE INFORMATION

childrensbereavement@ehospice.org
760.223.7337

The Elizabeth Hospice

ABOUT THE ELIZABETH HOSPICE

The Elizabeth Hospice is the leading provider of comprehensive grief support services for children and teens in San Diego and Southwest Riverside Counties.

Programs include:

- School-based student support groups
- Peer grief groups at our centers in Escondido and Mission Valley
- Camp Spero

All services are free of charge and open to everyone in the community.

TRAINING INFORMATION

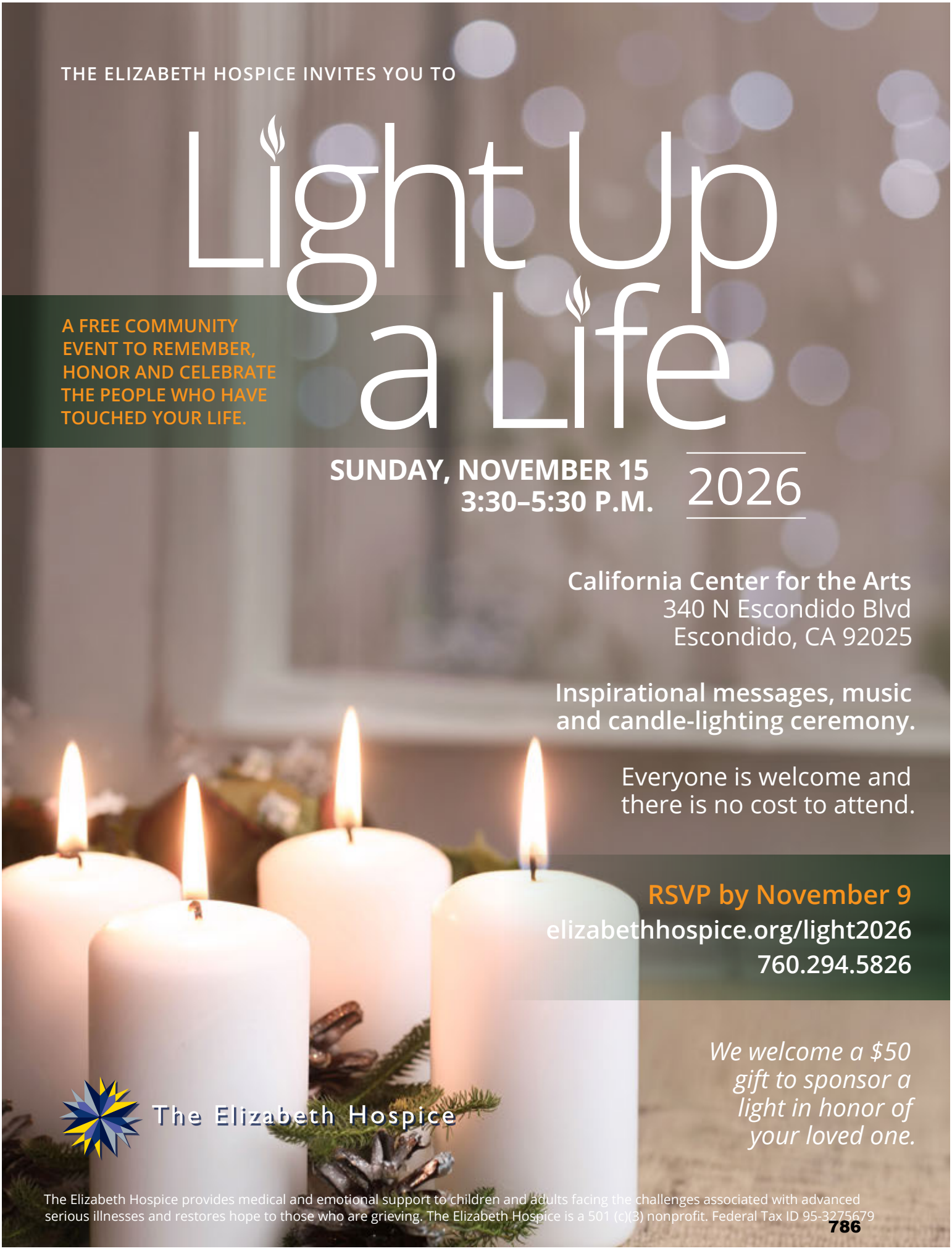
MONDAY, NOVEMBER 9, 2026
8:30 AM - 12:30 PM
IN-PERSON OR VIRTUAL

EDUCATION CENTER AUDITORIUM
4100 Normal St
San Diego, CA 92103

PRESENTERS
Molly Robb, MSW
Children's Bereavement Coordinator

Andie Sherman, CCLS
Children's Bereavement Coordinator

REGISTER NOW!
Scan the QR code to register


THE ELIZABETH HOSPICE INVITES YOU TO
Light Up a Life
A FREE COMMUNITY EVENT TO REMEMBER, HONOR AND CELEBRATE THE PEOPLE WHO HAVE TOUCHED YOUR LIFE.
SUNDAY, NOVEMBER 15
3:30–5:30 P.M.
2026
California Center for the Arts
340 N Escondido Blvd
Escondido, CA 92025
Inspirational messages, music and candle-lighting ceremony.
Everyone is welcome and there is no cost to attend.
RSVP by November 9
elizabethhospice.org/light2026
760.294.5826
We welcome a $50 gift to sponsor a light in honor of your loved one.
The Elizabeth Hospice
The Elizabeth Hospice provides medical and emotional support to children and adults facing the challenges associated with advanced serious illnesses and restores hope to those who are grieving. The Elizabeth Hospice is a 501 (c)(3) nonprofit. Federal Tax ID 95-3275679

The Elizabeth Hospice

OCTOBER 2026 SUPPORT GROUPS

Where Grief Meets Community



Sharing your experiences can ease feelings of isolation, provide emotional relief, and help you gain insight and coping strategies. Whether you choose to speak or simply listen, support groups can be a powerful step toward healing. Our support groups offer a safe, welcoming space to share, learn, and heal. Most groups are held online via Zoom. All California residents are welcome. **Space is limited, and registration/screening is required.**

In-Person General Grief Group
2nd & 4th Wednesdays | 5:00 – 6:30 PM
Fridays | 12:30 – 2:00 PM
Call for location

Partner/Spouse Loss Group
Mondays | 1:00 – 2:30 PM
Mondays | 6:00 – 7:30 PM
Tuesdays | 11:30 AM – 1:00 PM
Wednesdays | 5:30 – 7:00 PM
Thursdays | 11:30 AM – 1:00 PM

Parent Loss Group
1st and 3rd Tuesdays | 1:00 – 2:30 PM
1st and 3rd Wednesdays | 6:00 – 7:30 PM
1st and 3rd Thursdays | 6:00 – 7:30 PM
2nd and 4th Tuesdays | 1:00 – 2:30 PM
2nd and 4th Wednesdays | 6:00 – 7:30 PM
2nd and 4th Thursdays | 6:00 – 7:30 PM

Journey Through Grief Book Club
Every other Monday | 5:30 – 6:30 PM
Call for dates and book selection

Child Loss Group
Mondays | 6:00 – 7:30 PM

Caregiver Support Group
Tuesdays | 11:00 AM - Noon

Sudden & Unexpected Loss Group
Wednesdays | 5:30 – 7:00 PM

Young Adult Grief Group
Wednesdays | 6:00 – 7:00 PM

General Grief & Loss Group
Thursdays | 10:30 AM – Noon

Walking With Grief
3rd Saturday of the Month | 9:30 – 11:30 AM
Meet at the entrance of the Superbloom Café
2668 E. Mission Bay Drive, San Diego
All ages and dogs on a leash are welcome
No RSVP required

Grief in Nature Group - NEW
October 23 & 30; November 6 & 13
Fridays | 10:00 AM – Noon
Must be able to walk safely on uneven terrain
Call for more information

Griefinfo@ehospice.org | 833.349.2054 to register or for more information.
https://elizabethhospice.org/grief-support/

We offer specialized peer-based support groups for children ages 3-17 at our children's grief centers in Escondido and Mission Valley. Groups are also available at elementary, middle, and high school campuses throughout San Diego County and Southwest Riverside County. **For more information, contact Childrensbereavement@ehospice.org or 760.223.7377.**

Since 1978, The Elizabeth Hospice has been providing medical and emotional support to adults and children facing the challenges of an advanced, life-limiting illness and restoring hope to those who are grieving. The Elizabeth Hospice is a 501(c)(3) nonprofit organization. Federal Tax ID 95-3275679.

Revised 9.24.2026

WOUNDED WARRIOR HOMES

Helping Those Who Protect Our Freedom™

June 26, 2026

Carol Gendel, President
San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069

Dear Carol,

Wounded Warrior Homes would like to thank you for you for the opportunity to submit our Food Pantry Grant Proposal to support our Nation's Veterans residing in San Diego County and the City of San Marcos.

I have reviewed this proposal and I approve of the content and accuracy of our proposal, and the purpose of the funds requested.

At Wounded Warrior Homes, we are rebuilding our organization, our mission, and the veteran population that we serve. We are rebuilding the lives of women veterans and their children. Our programs now includes our Food Pantry Program, Operation Mental Health, the Women Veterans Center, and our Men's Traditional Housing Program.

Again, thank you for the opportunity to submit our grant proposal for our Food Pantry Program.

Sincerely,

Rick J. Espitia

President and Executive Director

Title

Wounded Warrior Homes, Inc. - Providing Food Pantry to Veterans of San Marcos and Diego Country,

06/25/2026

id. 54484611

by **Rick Espitia** in **San Marcos Community Foundation**
on behalf of **Wounded Warrior Homes Inc**
rick@woundedwarriorhomes.org

Original Submission

06/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Wounded Warrior Homes, Inc. - Providing Food Pantry to Veterans of San Marcos and Diego Country,
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Wounded Warrior Homes - Food Pantry Program
Project Start Date	7/1/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	1200
Total Number of People Served by this Project in San Marcos Only	600

Grant Amount Requested	2500
	Organization Details
Organization Name	Wounded Warrior Homes, Inc.
Organization Street Address	1145 LINDA VISTA DR., Suite 204
Organization City	SAN MARCOS
Organization State	CA
Organization Zip Code	92078
Organization Website	https://www.woundedwarriorhomes.org/home
Organization's EIN	27-1537405 200 WOUNDED WARRIOR HOMES INC 79452bed-fd8f-4ba2-8a1f-97bc17d7858f 1145 Linda Vista Drive Suite 104 San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-06-09T00:00:00 2026-06-15T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-06-08T00:00:00 2010 08
	Contact Information
Contact First Name	Rick
Contact Last Name	Espitia
Contact Title	President and Executive Director
Contact Phone	+17605323241

Contact Email	Rick@woundedwarriorhomes.org
	Project Details
Briefly describe your request for funds.	The funds received from the San Marcos Community Foundation will be used specifically for the purchase of non-perishable and perishable foods to include refrigerated foods as milk, juices, cheeses, lunch meats, vegetables and fruits. Frozen foods include beef, poultry, vegetable, and ready to eat meals. Wounded Warrior Homes focus is healthy and nutritious meals and foods. Dependent on the amount of funds received, WWH might purchase an industrial freezer for increased food capacity.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Wounded Warrior homes currently serve approximately 1,200 Veteran visits on an annual basis, of which there are approximately 600 Veterans visits from San Marcos. We will be expanding our Food Pantry services this year to the Veteran college community and anticipate increasing our program by 40% in this coming year in 2026 to 1,680 visits per year. Wounded Warrior Homes food pantry provides food to our community of veterans and their families. We provide all food services at no charge.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes, and a key partnership is with the San Diego Food Bank located in Vista, CA. Other organizations, to include churches, businesses, and individuals also donate food on a regular basis.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, our records indicate a donation for our Food Panty in Year 2024 in the amount of $3,000. These funds were used exclusively for our food pantry program.
Please provide a detailed narrative of your organization's	**Mission** At the heart of our mission is the belief that every Veteran deserves the

mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

opportunity to lead a fulfilling life after military service. We aim to empower Veterans by facilitating access to a comprehensive range of services, including mental health support, physical health programs, job training, legal, financial planning assistance, and community engagement opportunities. By fostering connections between Veterans and the resources they need, Wounded Warrior Homes strives to create a supportive environment that encourages healing, growth, and successful reintegration into the civilian community.

To ensure each Veteran receives personalized support, our case managers will sit down with each Veteran, one-on-one, to discuss their unique needs, circumstances, and abilities. WWH also collaborates with other agencies to provide the best care possible. Together, WWH will identify and select the best program services suited to the Veteran's situation, helping to create a personalized plan for reintegration. Our licensed clinicians will also evaluate each Veteran entering our program and further each week, to assess the mental health requirements and to address special needs of the Veteran. WWH seeks a holistic approach to the Veteran's wellbeing and return to community.

Community Impact

Since our founding in December 2010, Wounded Warrior Homes had provided temporary housing to Veterans from U.S. Base Camp Pendleton (USMC) that were homeless or at risk of becoming homeless. Some slept in cars, on the streets, or on the sofa of friends. Since our beginning in 2009, WWH has provided nearly 53,000 nights of housing to our Veterans. In addition, WWH has provided pantry food and personal care items to these Veterans. Referrals to mental health, medical, and other care. Wounded Warrior Homes has made a significant impact on those Veterans who served America. WWH strives to serve beyond our normal business hours in our Veterans' time of need.

Strategy and Objectives

Wounded Warrior Homes is committed to growth that brings the greatest beneficial impact to our Veterans in San Diego North County, San Marcos, and beyond. Our current and focused strategy is to bring a greater awareness of WWH to the public and the Veterans in our area of service.

Strengths – WWH has gained considerable knowledge and skills in our operations to serve our Nation's Veterans. From the operation of Men's Transitional Housing for 15 years, to the successful launch of our Operation Mental Heath through its pilot program phase, and our Women's Veterans Center which has provided WWH with the capacity to serve a greater number of veterans.

Lessons Learned – A tremendous lesson has been the knowledge of creating partnership relations with other nonprofit and for-profit organizations. Sharing the expertise, experience, and resources of sister organizations to increase the capacity of WWH has been instrumental in being able to open our Operation Mental Health. Without these teaming partnerships WWH would not have had the funding to open this critical program.

Growth, Objectives, and Opportunities – Our growth plans are currently focused on our core programs and for reaching out to more veterans in our region.

Milestones – Measure our two new pilot programs for the following objective milestones:

1. Occupancy – Currently at 100% in the Women's Veterans Center. Both families with children.

2. Program Attainment – All Veterans, 100%, are gainfully engaged in their assigned program.

3. Mental Health – 100% All Veterans, men and women, are receiving the mental health care of their choosing.

4. Food Pantry Services – 100% all Veterans are receiving all needed food items.

Threats & Funding Impacts – According to the University of San Diego, Non-Profit Institute, foundations and private companies are driving reductions in nonprofit funding out of necessity. WWH is concerned with this trend, and is watching our expenses on a weekly basis, and to address funding reductions in our draft operating budget. Growth in our programs is under review. However, events for public awareness is being prioritized as a mandatory expenditure to bring our services known to our community Veterans.

Testimonials

Below, we provide the impact statements of four veterans in our programs that are served from our office in San Marcos. Each story and impact on them personally is unique. Wounded Warrior Homes believes that the imprint being made to all our veterans, and not just these four, is making a lifetime impression that will change their lives forever. Please join us in this short read.

Please upload any community letters or media in support of this project.

SD_County_Proclaimation_2026.jpeg

WWH_SD_Proclaimation_Photo.jpeg

Wounded_Warrior_Homes_Media.docx

WWH_Testimonials.docx

Please upload the annual operating budget for your organization.

Operating_Budget_2026-2027.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

IRS_990_2024-2025_Summary_Three_Page.pdf

Audited_Financial_Statements_IRS_Form_990_Year_End_June_2025.pdf

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Please attach the first two pages of your Federal 990.

IRS_990_2024-2025_Two_Page.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

San_Marcos_Community_Foundation_Ltr_2026-06-25.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	17600
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	San Diego Food Bank provides food and pantry items at no cost. Partial funding by the San Marcos Charitable Foundation, will still enable the Food Panty Program to be ongoing.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Food - Pantry Items	$	9,000.00	Does not include donated foods.
Rent and Utilities	$	6,900.00	Prorated Share of Total Office Rent
Labor - Non Volunteer	$	1,200.00	
Insurance	$	500.00	Prorated share of labor insurance and other insurance
Total budget for this PROJECT:	$	17,600.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Diego Food Bank	$ 24,000.00	P - Non cash
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Wounded Warrior Homes, Inc.
Operating Plan FY 2026-2027
Rick J. Espitia
June 2,2026

Wounded Warrior Homes, Inc.
Operating Plan/Budget by Month
July 2026- June 2027

	Forecast 2026 - 20267												
	Year End 2027	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
REVENUES													
4000 Contributions/Donations													
4010 Public Support (Individual)	120,190	10,016	10,016	10,016	10,016	10,016	10,016	10,016	10,016	10,016	10,016	10,016	10,016
4020 Public Support (Corporate)	19,236	347	347	347	347	347	2,500	2,500	2,500	2,500	2,500	2,500	2,500
4025 Public Support (Group)	7,994	666	666	666	666	666	666	666	666	666	666	666	666
4050 Car Donation Program	3,960	330	330	330	330	330	330	330	330	330	330	330	330
4060 3rd Party event donation Income	28,086	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340
Total for 4000 Contributions/Donations	**179,466**	**13,700**	**13,700**	**13,700**	**13,700**	**13,700**	**15,853**	**15,853**	**15,853**	**15,853**	**15,853**	**15,853**	**15,853**
4100 Fundraising Income													
4150 Event Income													
4151 Golf Toournament	95,000											95,000	
Minor Events	5,000					5,000							-
10 X 10 Campaign	10,000	150	200	300	400	500	600	700	900	1,100	1,300	1,500	2,350
Year-End Auction and Campaign	30,000							30,000					
Operation Mental Health	200,000		10,000	10,000	10,000	10,000	15,000	20,000	25,000	25,000	25,000	25,000	25,000
Women's Center	135,000			13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500
Total for 4150 Event Income	**475,000**	**150**	**10,200**	**23,800**	**23,900**	**29,000**	**29,100**	**64,200**	**39,400**	**39,600**	**39,800**	**135,000**	**40,850**
Total for 4100 Fundraising Income													
4200 Grants													
4245 Grants General	50,000				20,000					20,000			10,000
4245.39 Stater Bros. Charities	1,000												1,000
4245.62 Rotary Club of Coronado Foundation	30,000					30,000							
4245.XX Other Grants	10,000			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
4245.XX Board Chairman Grant	24,000	1,500	1,500	1,500	1,500	1,500	1,500	2,500	2,500	2,500	2,500	2,500	2,500
Total for 4200 Grants	**115,000**	**1,500**	**1,500**	**2,500**	**22,500**	**32,500**	**2,500**	**3,500**	**3,500**	**23,500**	**3,500**	**3,500**	**14,500**
4300 Workplace Giving													
4340 Workplace Giving General	30,000			3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
4341 Other	5,500												5,500
Total for 4300 Workplace Giving	**35,500**	**-**	**-**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**	**8,500**
TOTAL INCOME	**804,966**	**15,350**	**25,400**	**43,000**	**63,100**	**78,200**	**50,453**	**86,553**	**61,753**	**81,953**	**62,153**	**157,353**	**79,703**
EXPENSES													
6000 OPERATIONAL Expenses													
6050 Advertising & Marketing Expense	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
6059 Dues & Memberships	240			60			60			60			60
6063 Dues & Subscriptions	240	20	20	20	20	20	20	20	20	20	20	20	20
6083 Meetings & Education	250			60			60			60			70
Total for 6050 Advertising & Marketing Expense	**12,730**	**1,020**	**1,020**	**1,140**	**1,020**	**1,020**	**1,140**	**1,020**	**1,020**	**1,140**	**1,020**	**1,020**	**1,150**
6134 Bank & Merchant Fees	1,620	135	135	135	135	135	135	135	135	135	135	135	135

Wounded Warrior Homes, Inc.
Operating Plan FY 2026-2027
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June 2,2026

Wounded Warrior Homes, Inc.
Operating Plan/Budget by Month
July 2026- June 2027

	Forecast 2026 - 20267												
	Year End 2027	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
6150 Insurance	1,300		1,300										
6163 Workers Comp Ins	750		750										
6190 Meals & Entertainment	600	50	50	50	50	50	50	50	50	50	50	50	50
6200 Office Expense	-												
6250 Office Rent & Utilities	7,500	625	625	625	625	625	625	625	625	625	625	625	625
6213 Office Supplies & Expense	750	63	63	63	63	63	63	63	63	63	63	63	63
6215 IT/Software	1,500	125	125	125	125	125	125	125	125	125	125	125	125
6221 Security	900	75	75	75	75	75	75	75	75	75	75	75	75
Total for 6200 Office Expense	**14,920**	**1,073**	**3,123**	**1,073**	**1,073**	**1,073**	**1,073**	**1,073**	**1,073**	**1,073**	**1,073**	**1,073**	**1,073**
6300 Payroll Expenses													
6309 Payroll Service Fees	3,084	257	257	257	257	257	257	257	257	257	257	257	257
6313 Payroll Taxes	2,483	207	207	207	207	207	207	207	207	207	207	207	207
6317 Salaries & Wages	16,830	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403
	-												
Total for 6300 Payroll Expenses	**22,397**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**	**1,866**
6350 Professional/Contract Services	32,000	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667
6351 HR Consultant	900	75	75	75	75	75	75	75	75	75	75	75	75
6356 Accountant/Audit	18,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total for 6350 Professional/Contract Services	**50,900**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**	**4,242**
Total for 6000 BUSINESS OPERATIONAL Expenses	**100,947**	**8,201**	**10,251**	**8,321**	**8,201**	**8,201**	**8,321**	**8,201**	**8,201**	**8,321**	**8,201**	**8,201**	**8,331**
7000 FUNDRAISING Expense													
7050 Advertising & Marketing Exp (F)													
7063 Dues & Memberships (F)	150	13	13	13	13	13	13	13	13	13	13	13	13
7065 Golf Event	65,000									5,000	30,000	30,000	
7066 Golf Event Expense (F)	15,000						2,500	2,500	2,500	2,500	2,500	2,500	
7067 Block Party - Pantry	1,500					750							750
7068 Other Events	10,000	833	833	833	833	833	833	833	833	833	833	833	833
7069 Food & Beverage (F) Donor Luncheons	2,250				750			750			750		
7072 Fundraising Software (F)	9,351	779	779	779	779	779	779	779	779	779	779	779	779
7083 Meetings & Education (F)	150	13	13	13	13	13	13	13	13	13	13	13	13
7085 Outreach (F)	1,200	100	100	100	100	100	100	100	100	100	100	100	100
7092 Promotional Items (F)	1,200	100	100	100	100	100	100	100	100	100	100	100	100
Total for 7050 Advertising & Marketing Exp (F)	**105,801**	**1,838**	**1,838**	**1,838**	**2,588**	**2,588**	**4,338**	**5,088**	**4,338**	**9,338**	**35,088**	**34,338**	**2,588**
7134 Bank & Merchant Fees (F)	1,620	135	135	135	135	135	135	135	135	135	135	135	135
7150 Insurance (F)	1,800	150	150	150	150	150	150	150	150	150	150	150	150
7163 Workers Comp Ins (F)	11,400	950	950	950	950	950	950	950	950	950	950	950	950
Total for 7100 Expenses (F)	**14,820**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**	**1,235**
7200 Office Expense (F)													
7340 Postage & Shipping (F)	250	21	21	21	21	21	21	21	21	21	21	21	21
7250 Office Rent & Utilities (F)	28,800	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
7213 Office Supplies & Expense (F)	175	15	15	15	15	15	15	15	15	15	15	15	15
7215 IT/Software	50	4	4	4	4	4	4	4	4	4	4	4	4

Wounded Warrior Homes, Inc.
Operating Plan/Budget by Month
July 2026- June 2027

	Forecast 2026 - 20267												
	Year End 2027	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
7221 Security (F)	1,800	150	150	150	150	150	150	150	150	150	150	150	150
Total for 7200 Office Expense (F)	**31,075**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**	**2,590**
7300 Payroll Expenses (F)													
7313 Payroll Taxes (F)	2,638	220	220	220	220	220	220	220	220	220	220	220	220
7317 Salaries & Wages (F)	21,000	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
	-												
Total for 7317 Salaries & Wages (F)	**23,638**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**	**1,970**
7350 Professional/Contract Svcs (F)													1,750
7350 Professional/Contract Svcs (F)	126,000	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
7352 Development Consultant	1,200	100	100	100	100	100	100	100	100	100	100	100	100
7354 Grant Writer	18,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
7357 Web/Social Media	1,200	100	100	100	100	100	100	100	100	100	100	100	100
Total for 7350 Professional/Contract Svcs (F)	**146,400**	**12,100**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**	**12,200**
Total for 7000 FUNDRAISING Expense	**321,734**	**19,832**	**19,832**	**19,832**	**20,582**	**20,582**	**22,332**	**23,082**	**22,332**	**27,332**	**53,082**	**52,332**	**20,582**
8025 PROGRAM . EXPENSES													
8050 Advertising & Marketing Exp (P)													
8051 Advertising & Marketing (P)	426	35	35	35	35	35	35	35	35	35	35	35	35
8063 Dues & Memberships (P)	220	18	18	18	18	18	18	18	18	18	18	18	18
8085 Outreach (P)	1,530	128	128	128	128	128	128	128	128	128	128	128	128
8091 Printing & Publications (P)	487	41	41	41	41	41	41	41	41	41	41	41	41
8099 Website (P)	240	20	20	20	20	20	20	20	20	20	20	20	20
Total for 8050 Advertising & Marketing Exp (P)	**2,902**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**
8120 Bank Fees (P)													
8134 Bank & Merchant Fees (P)	97	8	8	8	8	8	8	8	8	8	8	8	8
Total for 8120 Bank Fees (P)	**97**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**8**
8150 Insurance (P)	6,323	527	527	527	527	527	527	527	527	527	527	527	527
8163 Workers Comp Ins (P)	-												
Total for 8150 Insurance (P)	**6,323**	**527**	**527**	**527**	**527**	**527**	**527**	**527**	**527**	**527**	**527**	**527**	**527**
8200 Office Expense (P)													
8190 Meals & Ent (P)	521	43	43	43	43	43	43	43	43	43	43	43	43
8250 Office Rent & Utilities (P)	33,107	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759
8213 Office Supplies & Expense (P)	874	73	73	73	73	73	73	73	73	73	73	73	73
8215 IT/ Software	381	32	32	32	32	32	32	32	32	32	32	32	32
8221 Security (P)	385	32	32	32	32	32	32	32	32	32	32	32	32
Total for 8200 Office Expense (P)	**35,267**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**
													2,939
8300 Payroll Expenses (P)													
8309 Payroll Service Fees (P)	58	5	5	5	5	5	5	5	5	5	5	5	5
8313 Payroll Taxes (P)	21,324	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
8317 Salaries & Wages (P)	-												
8319 ADP IRA CONTRIBUTIONS	1,138	95	95	95	95	95	95	95	95	95	95	95	95
Total for 8317 Salaries & Wages (P)	**22,520**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**	**1,877**

Wounded Warrior Homes, Inc.
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June 2,2026

Wounded Warrior Homes, Inc.
Operating Plan/Budget by Month
July 2026- June 2027

	Forecast 2026 - 20267												
	Year End 2027	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
8350 Professional/Contract Svcs (P)	-												
8355 PR/Marketing (P)	-												
8357 Web/Social Media (P)	19,200	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Total for 8350 Professional/Contract Svcs (P)	**19,200**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**	**1,600**
8500 Travel and Veteran Expense (P)													
8509 Mileage (P)	185	15	15	15	15	15	15	15	15	15	15	15	15
8705 Veteran - General Expenses	6,475	540	540	540	540	540	540	540	540	540	540	540	540
Total for 8700 Vet Expenses (P)	**6,661**	**555**	**555**	**555**	**555**	**555**	**555**	**555**	**555**	**555**	**555**	**555**	**555**
PROGRAM GENERAL EXPENSES													
8900 PROGRAM - Housing													
8901 Housing - Food/Pantry	7,200	600	600	600	600	600	600	600	600	600	600	600	600
8903 Housing - Furnishings	-												
8906 Housing - Insurance	2,017	168	168	168	168	168	168	168	168	168	168	168	168
8907 Housing - Maintenance & Repairs	6,000	500	500	500	500	500	500	500	500	500	500	500	500
8909 Housing - Prop Taxes	1,370	114	114	114	114	114	114	114	114	114	114	114	114
8910 Housing - Rent	24,090	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008
8912 Housing - Utilities	9,000	750	750	750	750	750	750	750	750	750	750	750	750
8915 Housing - Mortg. Inter. Annual	30,208	2,517	2,517	2,517	2,517	2,517	2,517	2,517	2,517	2,517	2,517	2,517	2,517
8920 Operation Mental Health Staff Director	43,200	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
8921 Operation Mental Health Staff LCSW	72,600		6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
8922 Operational Mental Health EHR Systems	2,100	175	175	175	175	175	175	175	175	175	175	175	175
8923 Operation Mental Health - Other Services	12,000	500	500	500	500	500	500	500	500	500	500	500	500
8930 Women's Veterans Center	12,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total for 8900 PROGRAM - Housing	**221,785**	**11,932**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**	**18,532**
Total 8000 Program Expenses	**314,756**	**19,680**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**	**26,280**
TOTAL EXPENSES	**737,437**	**47,712**	**56,362**	**54,432**	**55,062**	**55,062**	**56,932**	**57,562**	**56,812**	**61,932**	**87,562**	**86,812**	**55,192**
NET OPERATING PROFIT	**67,529**	**(32,363)**	**(30,963)**	**(11,433)**	**8,037**	**23,137**	**(6,480)**	**28,990**	**4,940**	**20,020**	**(25,410)**	**70,540**	**24,510**

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning **07/01/24** , and ending **06/30/25**

27-1537405

WOUNDED WARRIOR HOMES, INC

Net Asset / Fund Balance at Beginning of Year			**801,860**
Revenue			
Contributions	**1,077,277**		
Program service revenue	**4,000**		
Investment income	**1,273**		
Capital gain / loss	**-28,683**		
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	**0**		
Total revenue		**1,053,867**	
Expenses			
Program services	**795,854**		
Management and general	**103,620**		
Fundraising	**74,255**		
Total expenses		**973,729**	
Excess / (deficit)			**80,138**
Changes			**20,000**
Net Asset / Fund Balance at End of Year			**901,998**

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	**1,053,867**

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	**973,729**

Balance Sheet

	Beginning	Ending	Differences
Assets	**1,489,113**	**1,186,242**	
Liabilities	**687,253**	**284,244**	
Net assets	**801,860**	**901,998**	**100,138**

Miscellaneous Information

Amended return	
Return / extended due date	**05/15/26**
Failure to file penalty	

LING & BOUMAN CPA'S, LLP
4669 Murphy Cyn Rd Ste 130
San Diego, CA 92123
858-467-4770

May 8, 2026

CONFIDENTIAL

WOUNDED WARRIOR HOMES, INC
1145 LINDA VISTA DR
SAN MARCOS, CA 92078

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)
Annual Registration Renewal Fee Report (Form RRF-1)
California Exempt Organization Annual Information Return (Form 199)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your Form 990 for the year ended 6/30/25 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

LING & BOUMAN CPA'S, LLP
4669 Murphy Cyn Rd Ste 130
San Diego, CA 92123

Important: **Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

California Form 199 Filing Instructions

Your Form 199 for the tax year ended 6/30/25 shows no balance due.

Your return is being filed electronically with the California Franchise Tax Board and is not required to be mailed. If you mail a paper copy of Form 199 to the California Franchise Tax Board it will delay processing of your return. Initial and date the copy, and retain it for your records.

Your electronically filed return is not complete without your signature. Form 8453-EO, California e-file Return Authorization for Exempt Organizations, should be signed and dated by an authorized officer of the corporation and returned to LING & BOUMAN CPA'S, LLP before the electronic file is transmitted to the California Franchise Tax Board.

If you scheduled an electronic funds withdrawal and wish to cancel it, you must call the California Franchise Tax Board at (916) 845-0353 at least two working days prior to the date of withdrawal.

California Form RRF-1 Filing Instructions

Your Form RRF-1 for the tax year ended 6/30/25 shows a balance due of $200. The return should be signed and dated on Page 1 by an officer representing the organization. Include a check payable to the Department of Justice in the amount of $200. Write "E.I.N. 27-1537405, RRF-1 Balance Due for the year ended 6/30/25" on the check. Mail the return by May 15, 2026 to:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

A copy of the federal return should be attached and sent with the registration renewal.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

LING & BOUMAN CPA'S, LLP

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Public Inspection Copy

A For the 2024 calendar year, or tax year beginning **07/01/24** , and ending **06/30/25**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
WOUNDED WARRIOR HOMES, INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1145 LINDA VISTA DR

City or town, state or province, country, and ZIP or foreign postal code
SAN MARCOS CA 92078

D Employer identification number
27-1537405

E Telephone number
760-205-5050

G Gross receipts $ **1,612,954**

F Name and address of principal officer:
RICK ESPITIA

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **WWW.WOUNDEDWARRIORHOMES.ORG**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **2010**

M State of legal domicile: **CA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
The organization provides long term transitional housing and additional resources to single post-9/11 homeless veterans who have experienced a Traumatic Brain Injury (TBI) and/or Post-Traumatic Stress Disorder (PTSD).

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	2
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	1
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	2
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	683,957	1,077,277
9 Program service revenue (Part VIII, line 2g)	22,300	4,000
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	984	-27,410
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,176	0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	723,417	1,053,867
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	406,600	128,580
16a Professional fundraising fees (Part IX, column (A), line 11e)	27,000	0
b Total fundraising expenses (Part IX, column (D), line 25) **74,255**		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	574,482	845,149
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,008,082	973,729
19 Revenue less expenses. Subtract line 18 from line 12	-284,665	80,138

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,489,113	1,186,242
21 Total liabilities (Part X, line 26)	687,253	284,244
22 Net assets or fund balances. Subtract line 21 from line 20	801,860	901,998

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

RICK ESPITIA **TREASURER**

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KRISTI L. POLLARD, CPA	KRISTI L. POLLARD, CPA	05/08/26		P01747652

Firm's name **LING & BOUMAN CPA'S, LLP** Firm's EIN **81-4590836**

Firm's address **4669 Murphy Cyn Rd Ste 130 San Diego, CA 92123** Phone no. **858-467-4770**

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

The organization provides long term transitional housing and additional resources to single post-9/11 homeless veterans who have experienced a Traumatic Brain Injury (TBI) and/or Post-Traumatic Stress Disorder (PTSD).

Public Inspection Copy

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 $ **795,854** including grants of $) (Revenue $)

The Organization provides post-9/11 wounded and homeless veterans with supportive transitional housing and a host of comprehensive re-integrative services that includes, but it not restricted to: financial counseling, food pantry, help with navigating the Veterans Affairs system, and supplying food for their service dogs. The Organization assists each veteran in the program in creating and implementing a life plan further facilitating their transition into civilian society.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses **795,854**

Ling&Bouman, LLP
certified public accountants

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WOUNDED WARRIOR HOMES, INC.

FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED JUNE 30, 2025 AND 2024

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

858.467.4770
Fax 858.467.4779

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WOUNDED WARRIOR HOMES, INC.

FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED JUNE 30, 2025 AND 2024

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LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Wounded Warrior Homes, Inc.

We have reviewed the accompanying financial statements of Wounded Warrior Homes, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Wounded Warrior Homes, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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Report on 2024 Financial Statements

The June 30, 2024 financial statements were audited by us and we expressed an unmodified opinion on them in our report dated February 27, 2025. We have not performed any auditing procedures since that date.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



San Diego, California
January ___, 2026

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WOUNDED WARRIOR HOMES, INC.
STATEMENT OF FINANCIAL POSITION
As of June 30, 2025 and 2024

ASSETS

	Reviewed 2025	Audited 2024
Current Assets:		
Cash and cash equivalents	$ 386,632	$ 144,613
Investments	8,793	8,793
Beneficial interest in assets held by other-agency funds	10,201	28,228
Other current assets	7,241	4,741
Total Current Assets	412,867	186,375
Property and equipment, net	738,957	1,271,110
Other Assets:		
Deposits	3,400	3,400
Beneficial interest in assets held by other-endowment	31,018	28,228
Total Assets	$ 1,186,242	$ 1,489,113

LIABILITIES AND NET ASSETS

Current Liabilities:		
Current portion of long-term debt	$ 16,750	$ 33,277
Accrued and other liabilities	5,631	36,357
Deferred revenue	4,189	16,736
Total Current Liabilities	26,570	86,370
Long-Term Debt-Net of Current Portion	257,674	600,883
Total Liabilities	284,244	687,253
Net Assets:		
Without donor restrictions	881,998	781,860
With donor restrictions	20,000	20,000
Total Net Assets	901,998	801,860
Total Liabilities and Net Assets	$ 1,186,242	$ 1,489,113

See accompanying notes to financial statements.

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WOUNDED WARRIOR HOMES, INC.
STATEMENT OF ACTIVITIES (Reviewed)
For the Fiscal Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Direct public support and grants	$ 207,676	$ -	$ 207,676
In-kind donated advertising	364,300	-	364,300
Special events	(1,000)	-	(1,000)
In-kind donated food and goods	13,036	-	13,036
Rental income	4,000	-	4,000
Interest and dividends, net	1,273	-	1,273
Unrealized gain and loss on investments, net	3,943	-	3,943
Other income	480,641	-	480,641
Total	1,073,869	-	1,073,869
Net Assets Released From Restrictions	-	-	-
Total Revenue and Support	1,073,869	-	1,073,869
Expenses			
Program and housing services	765,876	-	765,876
Supporting services:			
Management and General	133,598	-	133,598
Fundraising	74,257	-	74,257
Total expenses	973,731	-	973,731
Changes in Net Assets	100,138	-	100,138
Net Assets at Beginning of Year	781,860	20,000	801,860
NET ASSETS AT END OF YEAR	$ 881,998	$ 20,000	$ 901,998

See accompanying notes to financial statements

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WOUNDED WARRIOR HOMES, INC.
STATEMENT OF ACTIVITIES (Audited)
For the Fiscal Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Direct public support and grants	$ 475,730	$ -	$ 475,730
In-kind donated advertising	119,450	-	119,450
Special events	89,535	-	89,535
In-kind donated food and goods	54,521	-	54,521
Rental income	22,300	-	22,300
Interest and dividends, net	984	-	984
Unrealized gain and loss on investments, net	5,125	-	5,125
Total	767,645	-	767,645
Net Assets Released From Restrictions	-	-	-
Total Revenue and Support	767,645	-	767,645
Expenses			
Program and housing services	756,210	-	756,210
Supporting services:			
Management and General	155,035	-	155,035
Fundraising	141,065	-	141,065
Total expenses	1,052,310	-	1,052,310
Changes in Net Assets	(284,665)	-	(284,665)
Net Assets at Beginning of Year	1,066,525	20,000	1,086,525
NET ASSETS AT END OF YEAR	$ 781,860	$ 20,000	$ 801,860

See accompanying notes to financial statements

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WOUNDED WARRIOR HOMES, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Reviewed)
For the Fiscal Year Ended June 30, 2025

	Program Services	Supporting Services: Management & General	Supporting Services: Fundraising	Totals
Personnel expenses	$ 85,912	$ 12,195	$ 30,472	$ 128,579
Donated foods and goods	13,036	-	-	13,036
Donated advertising	364,300	-	-	364,300
Housing	153,100	-	-	153,100
Professional fees	64,350	73,312	7,194	144,856
Interest expense	26,196	-	-	26,196
Occupancy expenses	31,794	11,180	2,234	45,208
Depreciation	-	29,978	-	29,978
Other program expense	7,345	-	-	7,345
Marketing and development	2,638	450	33,457	36,545
Insurance	8,630	2,874	548	12,052
Event expense	5,436	-	-	5,436
Travel	238	-	-	238
Taxes, licenses and fees	1,142	110	-	1,252
Bank charges	81	3,347	352	3,780
Meals and dining	434	152	-	586
Investment expense	1,244	-	-	1,244
Total Expenses	$ 765,876	$ 133,598	$ 74,257	$ 973,731

See accompanying notes to financial statements

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WOUNDED WARRIOR HOMES, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Audited)
For the Fiscal Year Ended June 30, 2024

	Program Services	Supporting Services: Management & General	Supporting Services: Fundraising	Totals
Personnel expenses	$ 325,532	$ 48,209	$ 32,858	$ 406,599
Professional fees	52,112	26,128	35,937	114,177
Occupancy expenses	34,604	10,911	4,821	50,336
In kind donations	54,521	29,485	-	84,006
Interest expense	32,167	-	-	32,167
Donated advertising	119,450	-	-	119,450
Depreciation	-	31,338	-	31,338
Housing	101,569	-	-	101,569
Event expense	5,610	-	-	5,610
Marketing and development	10,277	2,027	63,347	75,651
Insurance	12,168	2,875	616	15,659
Taxes, licenses and fees	1,147	130	-	1,277
Travel	5,200	-	-	5,200
Bank charges	588	2,832	3,486	6,906
Meals and dining	1,265	1,100	-	2,365
Total Expenses	$ 756,210	$ 155,035	$ 141,065	$ 1,052,310

See accompanying notes to financial statements

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WOUNDED WARRIORS HOME, INC.
STATEMENT OF CASH FLOWS
For the Fiscal Years Ended June 30, 2025 and 2024

	Reviewed 2025	Audited 2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in net assets	$ 100,138	$ (284,665)
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	29,978	31,338
Net investment gain on assets held by others	(4,763)	(548)
Gain on sale	(391,759)	
Change in operating assets and liabilities:		
Other current assets	(2,500)	57
Donations receivable	-	100,000
Accrued and other liabilities	(30,726)	2,717
Deferred revenue	(12,547)	(105,705)
Net Cash Provided by (Used in) Operating Activities	(312,179)	(256,806)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	-	(4,666)
Sale of investments	20,000	-
Purchases of property and equipment	-	(4,370)
Sale of property	925,000	-
Net Cash Provided by (Used In) Investing Activities	945,000	(9,036)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on mortgages payable	(390,802)	(31,175)
Net Cash Used in Financing Activities	(390,802)	(31,175)
Net Increase (Decrease) in Cash	242,019	(297,017)
Cash at Beginning of Year	144,613	441,630
Cash at End of Year	$ 386,632	$ 144,613
Supplemental Disclosure of Cash Flow Information		
Cash Payments for Interest	$ 26,196	$ 32,167
NON-CASH TRANSACTIONS		
Donated advertising	$ 364,300	$ 119,450
Donated advertising expense	(364,300)	(119,450)
Donated food and goods	13,036	54,521
Donated food and goods expense	(13,036)	(54,521)
	$ -	$ -

See accompanying notes to financial statements.

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Note 1. Organization and Summary of Significant Accounting Policies

Wounded Warrior Homes, Inc. (the "Organization") is a California non-profit corporation established on December 28, 2009. The organization provides long term transitional housing and additional resources to single post-9/11 homeless veterans who have experienced a Traumatic Brain Injury (TBI) and/or Post-Traumatic Stress Disorder (PTSD).

Wounded Warrior Homes, Inc.'s goal is to make a significant impact in the lives of veterans in our community. The Organization provides post-9/11 wounded and homeless veterans with supportive transitional housing and a host of comprehensive re-integrative services that includes, but it not restricted to: financial counseling, food pantry, help with navigating the Veterans Affairs system, and supplying food for their service dogs. The Organization assists each veteran in the program in creating and implementing a life plan further facilitating their transition into civilian society.

Basis of Accounting

Financial statement presentation follows the pronouncements of the United States Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") No. 958, "Not-for-Profit Entities".

The Organization uses the accrual method of accounting.

Date of Management's Review

Subsequent events were evaluated through January ___, 2026, which is the date the financial statements were available to be issued.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restrictions, based on the following criteria:

Net assets without donor restrictions represent net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of Wounded Warrior Homes, Inc.'s management and the board of directors.

Net assets with donor restrictions consists of contributed funds subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those

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restrictions will be met by actions of Wounded Warrior Homes, Inc. or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

The Organization has $20,000 of net assets with board imposed restrictions.

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.

Cash and Cash Equivalents and Concentration

For purposes of cash flows, the Organization considers all highly liquid investments available for current uses with an initial maturity of three months or less to be cash equivalents.

The Organization maintains cash balances at banks insured by the Federal Deposit Insurance Corporation. At times, balances may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash and cash equivalents.

Investments

Investments are carried at fair value in the statement of financial position. Realized and unrealized gains and losses on investments, interest and dividends, and investment expense are included in the change in net assets.

Property and Equipment

Acquisitions of property and equipment of $2,500 or more are capitalized. Property and equipment are stated at cost, or if donated, at the approximate fair market value at the date of donation. Expenditures for maintenance and repairs are charged against functional expenses. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets of 5-39 years.

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Property and equipment donated with explicit restrictions regarding their use or disposal are reported as assets with donor restrictions and support depending on the nature of the restrictions.

Donations Receivable and Deferred Revenue

There were no donations receivable for the years ending June 30, 2025 and 2024, respectively.

Deferred revenue consists of contributions received for the golf tournament fundraiser the organization puts on annually that will occur in the next fiscal year.

Contributions and Grants

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as contributions with donor restrictions.

Advertising and In-Kind Advertising

Advertising is charged to operations when incurred. Donated advertising is recognized in the accompanying statements at their estimated fair market values at date of occurrence. Advertising costs totaled $400,845 and $195,101 (including donated advertising of $364,300 and $119,450), for the years ending June 30, 2025 and 2024, respectively.

In-Kind Donations

Donated goods and services are recognized in the accompanying statements at their estimated fair market values at date of receipt. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated services are reported in the financial statements as revenue and expenditures. The value of these donations has been determined from invoices rendered by the various donors. The Organization recorded $13,036 and $84,006 in non-cash donations for the years ended June 30, 2025 and 2024.

A number of volunteers have made significant contributions of time to the Organization’s program and support functions. The value of this contributed time does not meet the criteria for recognition of donated services under generally accepted accounting principles and, is not reflected in the accompanying financial statements.

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Functional Expenses and Cost Allocations

The organization allocates its expenses on a functional basis among its various programs and support services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, utilization of assets, and estimates made by the Organization's management. The expenses that are allocated include the following:

Expense	**Method of Allocation**
Personnel expense	Time and effort
Professional fees	Time and effort
Occupancy	Management estimate
Depreciation	Utilization of assets
Marketing and development	Management estimate
Donated services	Time and effort
Event expense	Management estimate
Insurance	Management estimate
Other	Management estimate

Income Taxes

The Organization is a not-for-profit organization and is exempt from federal income tax 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. The Organization had no unrelated business income tax for the years ended June 30, 2025 and 2024.

The Organization follows the provisions of uncertain tax positions as addressed in FASB ASC No. 740.

The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions.

The Organization files informational and income tax returns in the United States of America and California. The Foundation's federal and California income tax and informational returns are subject to examination by federal and California authorities dating back to June 30, 2020.

Recently Issued Accounting Standards

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The Financial Accounting Standards Board ("FASB") codifies the various sources of GAAP into the Accounting Standards Codification ("ASC"). Any updates to the ASC are communicated through Accounting Standards Updates ("ASU"). In 2023, 2024, 2025 and 2026 up to the date of the independent auditor's report, the FASB has issued various ASUs for which the majority are not pertinent to the operations of the Organization. Those ASUs that are pertinent have been adopted (see Accounting Pronouncements Adopted) or will be adopted in future years in accordance with the update provisions and are not expected to have any impact on the financial condition, results of operations or cash flows of the Organization.

Note 2. Liquidity and Funds Available

The following represents Wounded Warrior Homes, Inc. financial assets at June 30, 2025 and 2024:

	2025	2024
Financial assets at year-end:		
Cash and cash equivalents	$ 386,632	$ 144,613
Investment	8,793	8,793
Beneficial interest in assets held by others	41,219	56,456
	436,644	209,862
Less those unavailable to be used within the next 12 months, due to:		
Board designated restricted endowment	20,000	20,000
Financial assets available to meet general expenditures within one year	$ 416,644	$ 189,862

The Organization manages its liquidity and reserves following these guiding principles: operating with a prudent range of financial soundness and stability, maintaining liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The Organization has a liquidity policy to maintain current financial assets less current liabilities at a minimum of 90 days operating expenses. The Organization has a policy to target a year-end balance of reserves of unrestricted, undesignated net assets to meet 90+ days of expected expenditures. To achieve these targets, the Organization forecasts its future cash flows

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and monitors its liquidity monthly and monitors its reserves annually. During the year ending June 30, 2025 and 2024, the level of liquidity and reserves was managed within the policy requirements. See Note 9 – Going Concern.

Note 3. Investment and Fair Value Disclosures

Generally accepted accounting principles define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- *Level 1 inputs* are quoted prices (unadjusted) in active markets for identical assets or liabilities the Organization has ability to access.
- *Level 2 inputs* are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.
- *Level 3 inputs* are unobservable inputs for the asset or liability and rely on management's own estimates about the assumptions that market participants would use in pricing the asset or liability. (The observable inputs should be developed based on the best information available in the circumstances and may include the Organization's own data.

Money market mutual funds are classified within Level 1 of the fair value hierarchy because they are valued using quoted market prices, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency.

Marketable securities including publicly traded investments such as domestic and foreign equity, mutual funds and government and corporate obligations that trade on an active exchange are classified within Level 1.

Assets held by others as more fully described in Note 4 are considered Level 2 inputs.

The following table presents the Organization's investments by fair value hierarchy for those assets measured at fair value on a recurring basis as of June 30, 2025 and 2024:

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	Level 1	Level 2	Level 3	Total
2025:				
Money market funds	$ 213	$ -	$ -	$ 213
Exchange traded funds	-	-	-	-
Assets held by others	8,580	41,219	-	49,799
	$ 8,793	$ 41,219	$ -	$ 50,012
2024:				
Money market funds	$ 488	$ -	$ -	$ 488
Exchange traded funds	-	-	-	-
Assets held by others	8,305	56,456	-	64,761
	$ 8,793	$ 56,456	$ -	$ 65,249

Note 4. Beneficial Interests in Assets Held by Others

The Organization's endowment and non-endowment funds held at a local community foundation, Rancho Santa Fe Foundation (Foundation), are invested in balanced pool portfolios which include publicly traded securities, mutual funds and other investments. As described in Note 3, the pooled investments are categorized as Level 2 due to the indirect observable inputs.

Agency Fund (non-endowment): The Organization transferred funds to the Foundation primarily to take advantage of the Foundation's investment management expertise. Variance power over the fund was granted to the Foundation. The funds are considered *beneficial interests in assets held by other (agency funds)* totaling $10,201 and $28,228 in the statements of financial position at June 30, 2025 and 2024, respectively.

Board Designated Endowment Funds: An endowment fund established with the Foundation is recorded as *beneficial interests in assets held by other (endowment fund)* in the statements of financial position at June 30, 2025 and 2024. The Organization transferred assets and granted variance powers to the Foundation to establish an endowment fund. The Board of Directors of the Foundation has the sole discretionary power to modify the terms of the fund including restriction, conditions and beneficiaries without the consent of the Organization.

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Under the terms of the agreement, the Organization has irrevocably transferred the assets to the Foundation. Generally, the Organization is entitled to an annual distribution of income as determined by the Foundation's endowment spending policy.

The endowment fund is subject to the Rancho Santa Fe Foundation's investment and endowment spending policies in accordance to the Foundation's interpretation of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) which requires the preservation of the fair value of the original gifts as of the gift date of donor-restricted endowment funds absent explicit donor stipulations to the contrary. The Foundation determines the annual distribution, up to five percent of the total value of the fund over the previous three-year period. The Foundation does not make distributions in the first year of the fund.

The fair value of the endowment fund as of June 30, 2025 and 2024 is $31,018 and $28,228, respectively, of which $20,000 is included in net assets with donor restrictions. The unrealized gains and losses on this account are treated as net assets without donor restrictions.

Note 5. Property and Equipment

Property and equipment at June 30, 2025 and 2024 - at cost:

	2025	2024
Buildings	$ 674,628	$ 924,480
Land	171,372	479,154
Leasehold Improvements	88,842	106,155
Furniture and Equipment	42,487	18,787
Computers	11,733	11,733
	989,062	1,540,309
Less: Accumulated Depreciation	(250,105)	(269,199)
	$ 738,957	$ 1,271,110

Depreciation expense was $29,978 and $31,338 for the years ending June 30, 2025 and 2024.

Note 6. Sale of Property

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In March 2025, the Organization completed the sale of the property in Oceanside owned and utilized for transitional living. The sale price was $925,000, and the net proceeds, after transaction costs, were $530,404. The transaction resulted in a gain of $391,759.

Note 7. Operating Lease Agreement

The Organization entered into an operating lease agreement for its office space on May 26, 2015. The lease expired May 15, 2023 and was converted to a 5 month lease. The lease was renewed November 2024 through October 31, 2025 and was month to month November and December 2025. On December 22, 2025, the lease was extended for a year, expiring December 31, 2026. Current monthly rent is $2,111 as of June 30, 2025, expiring October 2025. Rent expense for the years ending June 30, 2025 and 2024 was $24,762 and $23,853 and is included in occupancy expenses.

The Organization entered into an operating lease agreement for its veteran housing on December 24, 2015. The lease includes scheduled base rent increases. The lease expired on December 2018 and was converted to month-to-month. Current monthly rent is $1,825 as of June 30, 2025. Rent expense for the years ending June 30, 2025 and 2024 was $21,900 and $22,047 and is included in housing expenses.

Future minimum annual rental payments under the office lease is $26,850 for the year ending June 30, 2026. The leases are not subject to ASC 842 as they are short term or month to month leases.

Note 7. Long Term Debt

At June 30, 2025 and 2024, long-term debt consists of the following:

	2025	2024
Mortgage secured by residence in Vista, CA payable monthly in installments of $2,349 with interest at 4.31% per annum, maturing December 15, 2027	$ 274,424	$ 290,140
Mortgage secured by residence in Oceanside, CA payable monthly in installments of $2,930 with interest at 5.35% per annum, maturing April 1, 2028	$ -	$ 344,020
Subtotal	274,424	634,160
Less: Current Portion	16,750	33,277

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Total Long-Term Debt	$ 257,674	$ 600,883

Due to the COVID-19 pandemic the organization was able to defer certain payments. The interest related to the deferred payments is included in accrued liabilities in the amount of $3,862 for the Vista, CA residence.

Annual principal payments for mortgages payable follow:

2026	16,750
2027	17,486
2028	239,859
Total	$ 274,095

Interest expense on the mortgages payable for the years ending June 30, 2025 and 2024 was $26,196 and $32,167.

Note 8. Net Assets with Donor Restrictions

The Organization from time to time receives donations with donor imposed restrictions, meaning the restricted funds usage is restricted to a specific purpose and/or program. The Organization did not receive any donations with donor restrictions in 2025. The restricted endowment represents the fair value of the assets at the time the endowment fund was established with the Rancho Santa Fe Foundation (see Note 4).

Changes in net assets with donor restrictions for the years ended June 30, 2024 and 2023 as follows:

	06/30/2024	Additions	Released	06/30/2025
Contributions with donor Restrictions	$ -	$ -	$ -	$ -
Board Designated Restricted Endowment	20,000	-	-	20,000
Total	$ 20,000	$ -	$ -	$ 20,000

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	06/30/2023	Additions	Released	06/30/2024
Contributions with donor Restrictions	$ -	$ -	$ -	$ -
Board Designated Restricted Endowment	20,000	-	-	20,000
Total	$ 20,000	$ -	$ -	$ 20,000

Note 9. Going Concern

The financial statements were prepared on a going concern basis. The going concern basis assumes that the Organization will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of operations.

During the year ended June 30, 2025, the Organization had an increase in net assets of $100,138 mainly attributable to one-time cash receipts relating to the sale of the Oceanside property. The Organization believes it has sufficient cash and net assets to operate over the next 18 months. However, additional funding will be necessary to meet the budgeted expenditures.

To date in 2026, the Organization has experienced decrease in net assets and negative cash flows from operating activities. Whether and when the Organization can attain an increase in net assets and positive cash flows from operating activities is uncertain. In the future, these uncertainties may cast doubt upon the Organization’s ability to continue as a going concern.

The Organization will need to obtain donations in order to fund its operations. The prediction of forecasting any increased donations cannot be determined at this time. The Organization will reduce unnecessary operating expenses. The Organization also has plans to reorganize the program structure. The outcome of these matters cannot be predicted at this time.

Wounded Warrior Homes
San Marcos Community Foundation
Media – Women's Center, Mental Health, and Food Pantry

The KPBS newscast discusses the first family, Emily Coleman into the Women' Veteran Center. .

KPBS Video: ://www.youtube.com/watch?v=IdSG85MQR00https (Copy and paste into your browser).

Women's Veterans Center website: Women Veterans Center | Support Women Veterans Now — Wounded Warrior Homes

Female veterans and their children move into safe housing at new Women's Veteran Center in Escondido

Veteran Food Panty in San Marcos

Website: Food For Vets - Assistance Program — Wounded Warrior Homes

Veterans Food Pantry

Healthy meals are an essential need for the veterans in our transitional housing program. Wounded Warrior Homes has partnered with North Country Food Bank and Feeding San Diego to provide veterans with the critical supplies needed to aid their transition. Our fully stocked food pantry for veterans is primarily dedicated to those already enrolled in our program. We provide a range of items, available on a first-come-first-served basis, to support the nutritional needs of our community.

Our veteran pantry operates with funds received from private donors, community grants, and community food drives. Our pantry features healthy options which include protein, dairy, and fresh produce for participating veterans. Veterans can also find hygiene and cleaning products that may not fall in their household budget. Our veteran pantry is available by appointment only to provide veterans with a comfortable shopping experience.







Nurturing Health and Hope

Food insecurity in veterans is a challenge that extends beyond hunger—it's a barrier to health, stability, and well-being. At Wounded Warrior Homes, we're dedicated to not just feeding veterans but nurturing their overall health and hope for a better future. We recognize the critical link between nutrition and health. Inadequate nutrition can lead to a range of chronic health issues, which is one of several challenges that veterans can encounter. Our mission strives to offer nutritionally balanced food options that support physical and mental well-being, helping to mitigate the risk of health complications.

Wounded Warrior Homes Testimonials

