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

SAN MARCOS COMMUNITY FOUNDATION
GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, August 12, 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, August 18, 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, August 7, 2026, prior to 5:30 pm.

Phil Scollick, Recording Secretary

SUMMER 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:	**$ -**	
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
A Step Beyond	Production of El Alebrije	125	ASB's reimagining of the Nutcracker story in a Latina/o context family, friends, and the community-at-large – ASB students' artistic expression, as they learn to work with and support one another as teammates and artistic collaborators	Erika	$ 5,000		
American Red Cross Southern California	San Marcos Blood Center	2700	To support a high-quality donor experience, we are seeking funding for two noninvasive hemoglobin screening devices.	Stephanie	$ 10,000		
Casa de Amparo	Outdoor Therapeutic Recreation for Transition-Age Youth	65	Enhance therapeutic outdoor spaces serving transition-age youth participating in our Transitional Living Program (TLP) and Intensive Outpatient Program/Partial Hospitalization Program (IOP/PHP) located on our San Marcos campus.		$ 1,500		
Champions for Health	Project Access San Diego (PASD)	10	PASD arranges elective, medically necessary outpatient procedures by leveraging donated care. Specialty care services are delivered by over 300 volunteer doctors, representing over 34 specialties.	Stephanie	$ 10,000		
Community Resource Center	2026 Holiday Baskets	20	CRC's Holiday Baskets program has three components: Households are provided a life-saving bridge during the holidays with a shopping experience to receive gifts, food, CRC Resale Store vouchers and basic household supplies; homebound seniors and disabled adults receive gift bags, food and personal care items delivered to their homes; and unsheltered clients experience a "dignity of choice" opportunity to select necessities and comfort items to fill their new backpacks.		$ 5,000		
Emilio Nares Foundation	Ride With Emilio: Medical Transportation for San Marcos Families	15	Through our Ride With Emilio program, ENF provides free, door-to-door transportation to chemotherapy, radiation, and other critical medical appointments for children whose families cannot afford the ride.		$ 5,000		
Genesis Opera Theatre	The Marriage of Figaro - presented by Genesis Opera Theatre	800	Genesis Opera Theatre is seeking support to cover essential costs. These include rental fees for the the Bornemann Theatre, along with fair compensation for our singers, instrumentalists, and stage management team. None of our board members or directors get paid. All funds go directly to the artists. Our anticipated project budget is approximately $30,000, depending on the final scale of production elements.		$ 5,500		
I Love A Clean San Diego	Keeping San Marcos Clean and Beautiful	10000	The event will mobilize San Marcos residents as volunteers to remove illegally dumped trash and debris from their shared environment. The awarded funds will enable residents to steward their community by covering the cost of coordination, permitting, and cleanup materials.		$ 1,000		
Interfaith Shelter Network	Rotational Shelter Program	5	Interfaith Shelter Network (ISN) respectfully requests $4,000 to support our case management and transportation assistance for participants in the North County Rotational Shelter Program.		$ 5,000		
Luminary Arts Corporation	Shakespeare's A Midsummer Night's Dream Teen/Young Adult Workship	400	The workshop is a pay what you can model (even if that is $0), and currently our enrollment for the workshop is 80% $0 enrollment. Unfortunately the production costs still exist, we are searching for support for the $1305.00 venue rental for the performance at the San Marcos Community Center theater space on Aug 28th & 29th.		$ 1,305		
Mosaic Theatricals	Establishing Resident Nonprofit Theatre Partnership with TERI, Inc.	6000	Grant funds will help underwrite three professional theatre productions serving North County residents while supporting an emerging resident theatre model that strengthens arts access, cultural infrastructure, and economic sustainability in San Marcos.	Carol	$ 10,000		
New Generations Ministries	North County Immigrant Family & Women's Support Program	75	Funding will help provide community-building events, women's support gatherings, family activities, educational workshops, and resources that foster connection, emotional well-being, and successful integration for immigrant and refugee families. Grant funds will be used for program supplies, facility expenses, educational materials, childcare support, refreshments, outreach, and volunteer coordination.	Carol	$ 5,000		
North County Health Project, Inc. dba TrueCare	Weight Management Program at TrueCare San Marcos	75	TrueCare is requesting funding to purchase materials needed for our pediatrics Weight Management Program, provided at our San Marcos Health Center.		$ 1,500		
Outside the Lens	Media Arts Integration at North County Tech Academy	25	Outside the Lens (OTL) requests $5,000 to provide Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Technology Academy (NCTA) in San Marcos.		$ 5,000		
San Marcos High School Music Boosters	Knight Regiment Golf Cart Batteries	250	The San Marcos High School Music Boosters respectfully request assistance with purchasing a new set of batteries for the donated golf cart that our Knight Regiment Marching Band & Color Guard have used in recent years.		$ 1,500		
San Marcos High School PTO	Student Sports Games Attendance Support	300	Grant funds will be used to purchase up to 100 student admission tickets per event, which will be distributed at no cost to students who might not otherwise attend. This removes a financial barrier and opens the door for more students to participate in the shared experience of school athletics.		$ 1,500		
Scouting America, San Diego-Imperial Council	Scouting for At-Risk Youth	50	The program reflects the diversity of San Marcos neighborhoods and creates opportunities for families to participate together in positive, structured activities that keep children engaged and off the streets. Registration will coincide with the launch of the RISE Above program to ensure the appropriate families are reached.		$ 5,000		

Senior Veteran Home Solutions	Home Sweet Home	10	Home Sweet Home is one of the programs with Senior Veteran Home Solutions that assists low-income elderly veterans to find housing and pay for the upfront expenses surrounding moving costs		$ 1,500		
Solana Center for Environmental Innovation	Circular Fashion and Sustainable Solutions for San Marcos Community	100	With funds from the San Marcos Community Foundation, Solana Center for Environmental Innovation will launch the "Textile Reuse and Repair for San Marcos Residents" project, a community-focused education initiative focused on circular solutions for fashion and textile waste	Stephanie	$ 10,000		
Solutions for Change	Solutions Academy - Workforce Development	40	Grant funds will help provide 430 hours of Employment Related Training, individualized job readiness support, and workforce development activities that equip participating parents with the skills, confidence, and preparation needed to secure employment, increase household income, and build long-term family stability.	Carol	$ 5,000		
Spay-Neuter Action Project (SNAP)	Fixing Pet Overpopulation in San Marcos	50	With this project, SNAP will provide low-cost spay/neuter and vaccinations for 50 to 60 pet dogs and cats of low-income San Marcos residents, at two clinics held on SNAP's "Neuter Scooter" mobile surgical suite.	Erika	$ 3,662		
Women of Color On the Move	San Marcos Community Wellness & Youth Empowerment Initiative"	500	The project will provide culturally responsive wellness education, youth mentorship, mental health awareness workshops, leadership development activities, and substance abuse prevention programming designed to strengthen community resilience and improve overall well-being.	Carol	$ 5,000		
Women's Resource Center	The Doorway to Hope and Healing: Empowering Survivors Through Safe Housing	37	This grant will fund urgent repairs and a comprehensive unit refresh, including painting, new flooring, and full-sized appliances that honor the daily realities of the families we serve. To maximize every dollar, WRC employs a mission-focused maintenance technician who completes this work himself with exceptional craftsmanship — ensuring grant funds go further.		$ 10,000		
				Summer 2026	**$ 113,967**	**$ -**	**$ -**

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

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

www.jcfsandiego.org

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**of blessed memory*

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Chief Executive Officer
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Jeremy Pearl

July 1, 2026

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

Dear Phil:

Enclosed please find the Summer 2026 grants package, containing 23 full applications for the San Marcos Community Foundation grant opportunity. The applicants include:

A Step Beyond – includes separate audited financial statement
American Red Cross Southern California – includes separate audited financial statement
Casa de Amparo
Champions for Health
Community Resource Center
Emilio Nares Foundation
Genesis Opera Theatre
I Love A Clean San Diego
Interfaith Shelter Network
Luminary Arts Corporation
Mosaic Theatricals
New Generations Ministries
North County Health Project, Inc. dba TrueCare
Outside the Lens
San Marcos High School Music Boosters
San Marcos High School PTO
Scouting America, San Diego-Imperial Council
Senior Veteran Home Solutions – submitted before Spring 2026 award was distributed
Solana Center for Environmental Innovation
Solutions for Change
Spay-Neuter Action Project (SNAP)
Women of Color On the Move
Women's Resource Center

Sincerely,



Jessica Ludwig
Grants Officer

Enclosure

a STEP BEYOND

June 15, 2026

TO: San Marcos Community Foundation

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

Dear Directors of the San Marcos Community Foundation:

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

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

Sincerely,

James K. Wright

James Wright
Chief Executive Officer

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

Title

A Step Beyond - Production of El Alebrije

06/20/2026

id. 54447213

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

hlthwriter@sbcglobal.net

Original Submission

06/20/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	A Step Beyond - Production of El Alebrije
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	El Alebrije: A Cultural Reimagining of the Nutcracker
Project Start Date	8/1/2026
Project End Date	11/30/2026
Date by Which Funds Will Be Expended:	11/30/2026
Total Number of People Served by this Project	1350
Total Number of People Served by this Project in San Marcos Only	125
Grant Amount Requested	5000

	Organization Details
Organization Name	A Step Beyond
Organization Street Address	340 N. Escondido Boulevard
Organization City	Escondido
Organization State	California
Organization Zip Code	92025
Organization Website	www.a-step-beyond.org
Organization's EIN	46-2857532 200 A Step Beyond 04edccf7-e645-465a-9275-7066fd3ce2db 340 N Escondido Blvd Escondido CA 92025-2600 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-09-09T00:00:00 2025-10-06T00:00:00 501(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 2013 11
	Contact Information
Contact First Name	James
Contact Last Name	Wright
Contact Title	Chief Executive Officer
Contact Phone	+17606703304
Contact Email	jwright@a-step-beyond.org

	Project Details
Briefly describe your request for funds.	A Step Beyond (ASB) is requesting the San Marcos Community Foundation's support to fund ASB's annual production of El Alebrije this fall. El Alebrije, ASB's reimagining of the Nutcracker story in a Latina/o context - is an opportunity to share with the wider ASB community – including family, friends, and the community-at-large – ASB students' artistic expression, as they learn to work with and support one another as teammates and artistic collaborators. Through El Alebrije, the audience is able to watch our students evolve, from 3rd and 4th graders learning the basics of movement and coordination, to older teens who exhibit mastery of a variety of dance forms, and who may have choreographed the very pieces that they are presenting. ASB is a Creative Youth Development after-school program that provides dance training, academic support, socioemotional resources, and life-planning assistance to 260 3rd -12th graders from Escondido and San Marcos. All services and resources are provided at no cost to students' families. Requested funds will support El Alebrije expenses including production costs (lighting, sound, set-design, costumes, photography) artistic personnel costs (Chief Artistic Officer, Dance Director, Dance Program Manager, and Teaching Artists) and costs for any guest choreographers and/or musicians.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	ASB was founded in 2013 and initiated services in 2014. ASB exists to provide youth living in poverty in Escondido and San Marcos with access to quality after-school programming to support their learning goals, provide a sense of belonging and community, help them identify a career path, and assist them in their creative development. To make this intention a reality ASB recruits from 13 Title I elementary schools in Escondido and San Marcos. All ASB families' incomes place them at or below the federal poverty level. Those children recruited from San Marcos receive support and resources that ready them to enter college or a career-track training program, break the cycle of poverty, and establish productive lives. Through El Alebrije, students identify and embrace their strengths and understand the value of challenging themselves, while participating in a process of constant learning in all spheres of their lives. ASB estimates that approximately 170 students/artists will participate in El Alebrije, and more than 1,200 people in total will view these performances. Audience demographics include the student performers' families and friends, staff from partnering entities, including the Escondido and San Marcos school districts, staff from local colleges/universities, and members of the general public.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	ASB's main partners are the San Marcos and Escondido Unified School Districts, Palomar College and Cal State University San Marcos for volunteers, and the non-profit Project Next for career advising.
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, ASB received Foundation funding in June 2025 to support ASB's Arise! Concert featuring 170+ students in ten pieces for two sold-out performances, reaching 1,300+ North County community members.
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.	A Step Beyond's mission is to prepare underserved youth for success in college, career, and life through dance education, academics, and family services. ASB is a Creative Youth Development after-school program serving 3rd-12th grade students of predominantly immigrant families living in poverty who face significant barriers to accessing quality health and education resources. ASB provides support to children and youth living in this context, over the trajectory of their maturity through adolescence into young adulthood: up to 10 years. ASB's intentionally-designed holistic and culturally relevant program is made-up of four key, program elements in areas of: dance education (including somatic movement and confidence-building through performances); academic support (including tutoring, enrichment activities and a summer program); college orientation, career exploration, and life planning; and a range of social and emotional wellness services and support interventions (including small group, individual counseling, and family support). These four elements are mutually integrated, and mentoring anchors all aspects of our program. Dance and somatic movement allow for physical and emotional release, cognitive development, and strengthened self-esteem. Students find joy in dance. Academic tutoring supports success in learning, improving grades, and in students' sense of self-efficacy. Career exploration begins in 3rd

grade through ASB's World of Work program and its simulation labs, field trips, and meetings with experts. The Family Services element - including support for mental health and household stability, along with events honoring unique cultures, parent resources, and family events, helps to build resilience, individual and family stability, and a sense of community.

ASB collects quantitative and qualitative data across all programs to demonstrate program impact, and we know our model and services work as we recently graduated our fourth cohort of students. All of ASB's graduates from its first three cohorts are in college or a career training program, and all of the fourth cohort have been accepted to four-year colleges.

Strategic Objective -- ASB's strategic objective is to serve approximately 300 students annually (currently we serve approximately 260 students), providing enriched artistic, educational, and support resources for each participant over nine to ten years; and achieving a 100% high school graduation rate for all participants, and an equal rate for entry to colleges, career-track trade schools, and paid work aligned with student ambitions.

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

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

We do believe that ASB's most significant milestone in the last few years is reflected in the accomplishments of its graduating seniors, who are now attending colleges and universities including but not limited to Cal State University San Marcos, the University of California San Diego, Palomar College, University of California Riverside, University of California Fullerton, and Rice University. The grade point averages of these nearly 50 graduates have ranged from 2.5 – 4.33 with an average 3.24 GPA. To more fully support those who have graduated from ASB, the program is developing an alumni support program that will focus on our graduates in their first two years after high school, and will provide resources to support their success in these first years of independence while offering opportunities for these alumni to maintain links with ASB and its students,

which might include internships or paid employment.

There are many exciting things happening with the program these days. ASB had the honor of being chosen for the San Diego International Airport's Performing Arts Residency Program, where our students, alumni, and teaching artists performed weekly in Terminal 1. Their dance piece, *'Migration: Making a Home in Transit,'* draws from performers' lived experiences and explores how we define "home" amid changing environments and the complexities of everyday life. ASB also recently inaugurated Project Next on its campus, which offers individualized college and career guidance directly to our high school students. Isabella Hernandez, Career Coach for Project Next, joined our team in March, and is spending countless hours with students. Specific services include career exploration, financial aid and scholarship support, college application support, resume support, interview preparation and mock interviews, networking events, and academic check-ins.

Testimonials – Shara Chavez joined ASB as a sixth grader, and her love for dance flourished from the moment she entered the program. Now a high school senior, she earned the lead role in our *El Alebrije* production, an experience she describes as "unforgettable." When she speaks about ASB, she highlights the importance of our teachers' mentorship to her journey. "The teachers at ASB are always there for me. They support my growth and really listen to what I need and what I want to learn more about. Knowing I have someone there for me, especially at A Step Beyond, means a lot." In Fall 2026, Shara will attend UC Davis, majoring in Clinical Nutrition.

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

2026_San_Diego_Union_Tribune_Feature.pdf

2026_Union_Tribune_Front_Page.jpeg

El_Alebrije___KPBS_Public_Media.pdf

El_Alebrije_2025_Program.pdf

Please upload the annual operating budget for your organization.

ASB-FY2026-Bdg.pdf

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

AuditedFinStmnt-2025.pdf

Please attach the first two pages of your Federal 990.

990-2024-Pages1-2.pdf

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

CEO_Letter.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	111354
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Budget covers full production costs. The flagship event will proceed even with partial funding. ASB has secured support from the NEA and RSF Women's Fund and is pursuing additional sources.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Chief Artistic Officer (20%), Dance Director (10%), Teaching Artists (100%)	$	60,030.00	
Fringe benefits	$	4,802.00	
Travel (mileage)	$	5,699.00	
Consultants	$	5,000.00	
Costumes	$	3,200.00	
Production supplies	$	2,500.00	
Theater rental costs	$	20,000.00	
Indirect costs	$	10,123.00	
Total budget for this PROJECT:	$	111,354.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Nat'l Endowmt. for the Arts	$ 30,000.00	C
Additional Funding Source 2	Rancho Sta. Fe Women's Fund	$ 60,000.00	C
Additional Funding Source 3	Stafford Mem. Foundation	$ 10,000.00	P
Additional Funding Source 4	Masserini Trust	$ 10,000.00	P
Additional Funding Source 5	Ticket sales revenue	$ 10,000.00	C
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

A Step Beyond
FY2026 Budget

Account Description	FY26 Budget
Revenue	
4000 Contributions	
4010 Individual/Small Business Contributions	$ 1,024,102.09
4020 Corporate Contributions	$ 155,490.14
4030 Non-profit Organization Grants	$ 43,000.00
4040 Foundation Contributions	$ 584,000.00
4050 Government Grants	$ 102,500.00
Total 4000 Contributions	$ 1,909,092.23
4500 Interest Income	$ 1,000.00
Total 4800 Miscellaneous income	$ 42,000.00
Total Revenue	**$ 1,952,092.23**
Expenditures	
5000 Programs	$ -
Total 5100 Dance Program	$ 60,399.98
Total 6000 Academic Program	$ 21,999.95
Total 6100 Family Services	$ 13,499.95
Total 5000 Programs	$ 95,899.88
7000 Compensation	$ -
Total 7100 Contractor Payments	$ 132,052.00
Total 7200 Salaries and wages	$ 884,919.51
Total 7300 Payroll taxes and benefits	$ 181,282.94
7330 Contingency	$ 19,999.99
Total 7000 Compensation	$ 1,218,254.44
8000 General Operating Expenses	$ -
Total 8100 Facilities Expense	$ 64,500.00
Total 8200 Administration	$ 85,049.98
8400 Media & Outside computer service	$ -
8402 Equipment rental & maintenance	$ 7,200.00
Total 8403 Computer Software & Hardware	$ 2,999.96
8404 Computer Repair & Maintenance	$ 2,000.00
Total 8405 Furniture, Fixtures, & Equipment	$ 1,500.00
Total 8500 Marketing & Fundraising	$ 120,351.99
Total 8000 General Operating Expenses	$ 283,601.93
Total Expenditures	**$ 1,597,756.26**
Net Operating Revenue	**$ 354,335.98**

PUBLIC DISCLOSURE COPY

Form 990 Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 10/01 , 2023, and ending 09/30 , 20 24

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

C Name of organization A STEP BEYOND

Doing business as

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

Room/suite

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

D Employer identification number: 46-2857532

E Telephone number: (858) 722-2067

G Gross receipts $ 1,552,169

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

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

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

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

H(c) Group exemption number

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

J Website: A-STEP-BEYOND.ORG

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

L Year of formation: 2013

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO ASSIST LOW INCOME YOUTH FOR SUCCESS IN COLLEGE, CAREER, AND LIFE THROUGH A PROVEN 10-YEAR PROGRAM.

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	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	27
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,296,247	1,370,003
9	Program service revenue (Part VIII, line 2g)	38,848	129,666
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,825	2,900
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(32,039)	(68,830)
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,305,881	1,433,739

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	18,514	6,551
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)	922,818	1,061,891
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 297,130		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	646,062	614,400
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,587,394	1,682,842
19	Revenue less expenses. Subtract line 18 from line 12	(281,513)	(249,103)

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,807,246	2,536,373
21	Total liabilities (Part X, line 26)	1,070,526	1,048,756
22	Net assets or fund balances. Subtract line 21 from line 20	1,736,720	1,487,617

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

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

Paid Preparer Use Only

Print/Type preparer's name: ANDREA SALAMY	Preparer's signature: Andrea Salamy	Date: 8/15/2025	Check ☐ if self-employed	PTIN: P00705827
Firm's name: CRI CAPIN CROUSE ADVISORS, LLC			Firm's EIN:	33-2621854
Firm's address: 345 MASSACHUSETTS AVE SUITE 300, INDIANAPOLIS, IN 46204			Phone no.	(505) 502-2746

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2023)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PREPARE UNDERSERVED YOUTH FOR SUCCESS IN COLLEGE, CAREER, AND LIFE THROUGH DANCE EDUCATION, ACADEMIC SUPPORT, AND FAMILY SERVICES.

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

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

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

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

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

4a (Code:) (Expenses $ 555,264 including grants of $) (Revenue $ 129,666)

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

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

4b (Code:) (Expenses $ 383,760 including grants of $) (Revenue $)

ACADEMIC PROGRAMS INCLUDE TUTORING FOR EVERY STUDENT, ENRICHMENT EXERCISES, INTENSIVE LITERACY SUPPORT AND SUMMER CAMPS, AS WELL AS A ROBUST COLLEGE AND CAREER READINESS PROGRAM. STUDENTS HAVE ACCESS TO A LIBRARY, COMPUTERS, MAKERSPACE, AND A DAILY "HOMEWORK CAFE." STUDENTS RECEIVE WORLD OF WORK CAREER EDUCATION EXPERIENCES IN STEAM INDUSTRIES AND COLLEGE PREPARATION SERVICES INCLUDING FINANCIAL LITERACY AND WEEKLY COUNSELING TO SUPPORT ENTRY INTO HIGHER EDUCATION AND/OR OTHER CAREER PROGRAMS AFTER HIGH SCHOOL.

4c (Code:) (Expenses $ 283,446 including grants of $ 6,551) (Revenue $)

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

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

4e Total program service expenses 1,222,470

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2026 WORLD CUP : Get scores, updates and a printable bracket here.

Dance, Dance Performances, Heritage & Cultural, Theater

'El Alebrije'

Get Tickets

7 PM, ongoing daily from November 7, 2025 until November 8, 2025.

California Center for the Arts, Escondido: The Center Theater

All Ages

$25

Tickets are $25 at the door and $15 for students

Step into a world of color, movement, and imagination with "El Alebrije," A Step Beyond's vibrant reimagining of "The Nutcracker" through dance, theater, music, and puppetry — taking place November 7 & 8 at the California Center for the Arts, Escondido.

This original production features over 150 youth performers (ages 8–18), a student-run technical crew, guest parent performers, and breathtaking storytelling and puppetry in collaboration with the San Diego Guild of Puppetry and Bocón Youth Arts.

The story follows María, a young girl celebrating her Quinceañera, who receives a mystical Alebrije and is whisked into a magical dream journey across Mexico. Along the way, she encounters imagery inspired by Día de los Muertos, Frida Kahlo, and mariachi traditions—discovering the power of connection, heritage, and love.

"El Alebrije" is more than a performance; it's a community celebration. Last year's production drew over 1,000 attendees across three shows, uniting families, volunteers, and artists in a dazzling display of creativity and collaboration.

Join us for this one-of-a-kind cultural experience that uplifts youth, honors Mexican heritage, and brings the magic of imagination to life for audiences of all ages.

November 7 & 8 | California Center for the Arts, Escondido

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A Step Beyond on Facebook / Instagram

Event Supported By

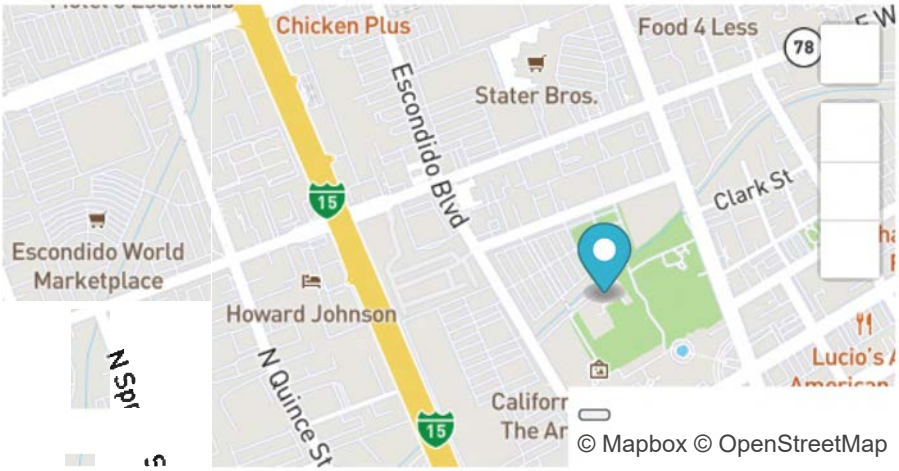
A Step Beyond
760-670-3250
kbosse@a-step-beyond.org
https://a-step-beyond.org/

Artist Group Info

Jennifer Oliver
joliver@a-step-beyond.org

California Center for the Arts, Escondido: The Center Theater

340 N Escondido Blvd
Escondido, California 92025-2600
8586992780
joliver@a-step-beyond.org



Dates and times of events are subject to change without notice. Always check the event

KPBS
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organizer's website for the most updated schedule before attending.



THINGS TO DO > ENTERTAINMENT • News

San Diego airport's Terminal 1 to become a dance stage on Thursday

A Step Beyond's airport residency will include two additional performance dates in May



Performers from A Step Beyond will perform pop-up dance events at San Diego International Airports Terminal 1 on April 16, May 7 and 14. (San Diego International Airport)

By **PAM KRAGEN** | Pam.Kragen@sduniontribune.com | The San Diego Union-Tribune
PUBLISHED: April 14, 2026 at 2:12 PM PDT | UPDATED: April 14, 2026 at 2:29 PM PDT

Travelers moving through Terminal 1 of San Diego International Airport on Thursday may encounter more than potentially long lines of passengers.

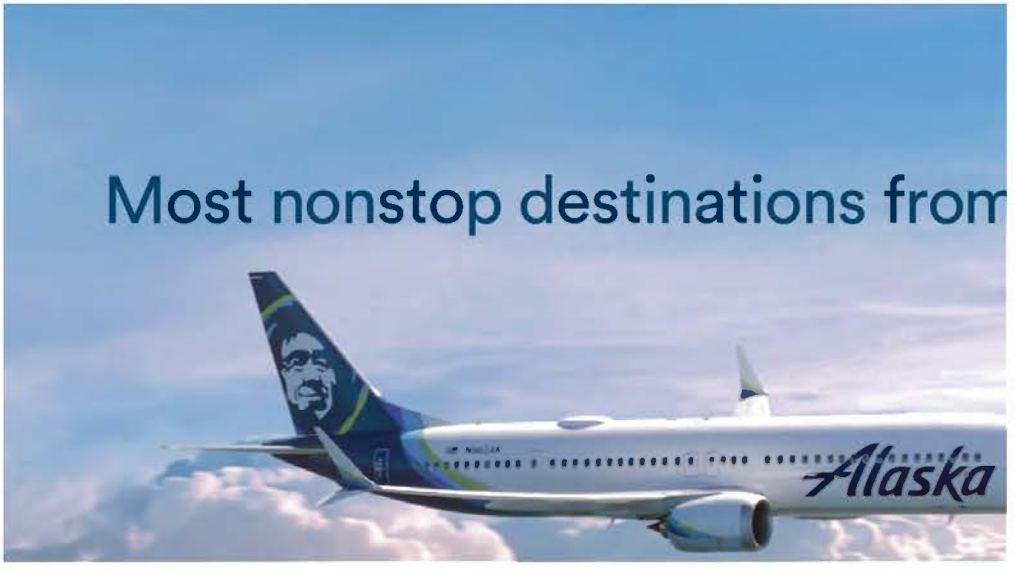
From 4 to 7 p.m., members of the creative youth development nonprofit A Step Beyond, will perform pop-up presentations of their new dance work "Migration: Making a Home in Transit" throughout the terminal. A Step Beyond has a spring arts residency at the terminal that will also include follow-up performances from 4 to 7 p.m. May 7 and 14.



Student dancers from A Step Beyond rehearse choreography from "Migration: Making a Home in Transit" in Terminal 1 of San Diego International Airport. They'll perform in the terminal from 4-7 p.m. Thursday and May 7 and 14. (San Diego International Airport)

Since January, the students, alumni and teaching artists with A Step Beyond have been creating a series of original dances that will explore the themes of belonging, identity and adaptation, as well as how people define the concept of "home" in a changing environment. Airport commuters are encouraged to watch and to interact with the dancers.

"Enhancing the customer experience is at the heart of everything we do," said Atif Saeed, President and CEO, San Diego County Regional Airport Authority, in a statement. "Through our Performing Arts Residency program, A Step Beyond brings the spirit of San Diego's resilient culture and the universal theme of beginning anew into the terminal—creating memorable, uplifting moments for travelers along their journey."



Other entertainment scheduled this week at Terminal 1 includes pianist Petra Persolja at 10:30 a.m. Thursday and singer-songwriter Noël Tsoukalas at 10:30 a.m. Friday, both on the Hiritage Stage.

Based at the California Center for the Arts, Escondido, A Step Beyond is a 12-year-old nonprofit serving hundreds of local students whose families are living below the poverty line. The program provides youths from third grade to high school with free after-school dance classes, as well as academic support and social services.

MORE FROM OUR NEWSROOM

The San Diego
Union-Tribune

$2.00 | FRIDAY, APRIL 17, 2026 | SANDIEGOUNIONTRIBUNE.COM

DANCE PARTY



Nhu Nguyen, front, and dancers from the creative youth development organization A Step Beyond perform their new dance work, "Migration: Making a Home in Transit" at Terminal 1 at the San Diego International Airport on Thursday. The Escondido-based group which is part of the airport's ongoing performing arts residency will perform again on May 7 and 9. K.C. ALFRED / U-T

MTS, NCTD vote to raise transit fares

Agencies OK 30% increases for one-way tickets, monthly passes to stave off service cuts

By David Garrick
UNION-TRIBUNE

The price to ride local buses and trains would rise 30% under fare increase packages approved Thursday by the county's two transit agencies, the Metropolitan Transit System and the North County Transit District.

It would be the first fare hike in 17 years for monthly passes on local buses, the San Diego Trolley and the Sprinter.

The cost of a pass would jump from $72 to $85 this fall and then to $95 in fall 2027 — up nearly 31%. And it would be the first increase in seven years for one-way fares, which would rise from $2.50 to $3 this fall and then to $3.25 in fall 2027. That's a 30% hike, far steeper than the last increase in 2019 from $2.25 to $2.50.

Discounted fares for seniors, passengers with disabilities and people on Medicare would rise less sharply, from $1.25 to $1.50 for one-way fares and from $23 to $30 for monthly passes.

The fare hike package is scheduled for approval next month by the Transportation Committee of the county's regional planning agency, the San Diego Association of Governments.

Leaders of both transit agencies said the fare increases were needed to solve budget challenges. The MTS hikes are projected to boost annual revenue by $14.2 million, while the NCTD hikes would raise $1.2 million.

The MTS board voted 7-1 to approve the fare increase package after a contentious public hearing Thursday morning.

Supporters said fare increases were preferable to the option of cutting transit service and were a necessary move to help MTS ease long-term financial challenges, including a projected $100 million annual deficit in fiscal 2030.

Opponents said MTS shouldn't be balancing its budget on the backs of people who can least afford an increase. They

>>> FARES on Page A6

BUSINESS

San Diego OKs housing tract near border

San Diego planners approved a nearly 1,000-unit housing development to be located near the heart of Otay Mesa. The project, known as Collection at Cactus, will be built less than a mile from the international border and near the Cross Border Xpress pedestrian bridge, which travelers use to get to the Tijuana International Airport. A9



KRISTIAN CARREON / U-T

LOCAL

SeaWorld fields increasing calls for sick seabirds

A rise in deaths of seabirds along California's [illegible] in San fre [illegible] s [illegible] [illegible] on's



San Diego has a special event parking zone for a 200-square-block area around Petco Park, where meters are $10 per hour during Padres games and concerts. K.C. ALFRED / U-T FILE

Proposal to cut parking rates during Padres games rejected

Council member sought to slash hourly $10 meter price in half

By Jennifer Van Grove
UNION-TRIBUNE

A city leader's proposal to slash by half the cost to park at downtown meters during San Diego Padres games was met with resistance from colleagues who said they might be more amenable to [illegible] event rate to $5, shorten the enforcement window to five hours and limit the enforcement zone to five blocks or roughly a quarter-mile radius around Petco Park.

Instead, the committee agreed to let the council member's office continue working with the city attor- [illegible] changes do need to be made," Campillo said in a statement.

A spokesperson for Campillo's office said a revised proposal would be presented in a couple of months.

The committee's action, which leaves the door open for discussion, comes eight [illegible]

Ceasefire between Israel, Lebanon in effect

10-day truce could help bolster negotiations to end U.S.-Iran conflict

By Euan Ward, Isabel Kershner, Eric Schmitt & Thomas Fuller
THE NEW YORK TIMES

BEIRUT — A 10-day ceasefire between Israel and Lebanon went into effect today, a pause in fighting that has the potential to remove a major hurdle in the broader peace talks between Iran and the United States.

President Donald Trump announced the ceasefire hours earlier, saying that he had spoken to the leaders of both countries and that he would invite them to the White House for "meaningful talks." Prime Minister Benjamin Netanyahu confirmed the agreement, and Prime Minister Nawaf Salam of Lebanon said his country welcomed the ceasefire.

At an impromptu news conference Thursday, Trump said he was optimistic that he could reach a separate peace agreement with Iran, which has called for Lebanon to be part of any long-term deal to end the war there. He said he might travel to Pakistan if a deal was signed there.

Trump also said he would consider extending the ceasefire now in effect with Iran if a broader agreement appeared near.

But with the fate of both ceasefires intertwined, the outlook for the one in Lebanon remained shrouded in uncertainty.

The talks that led to the agreement between Israel and Lebanon's government did not involve Hezbollah, the Iran-backed militant group that Israel is fighting. Although Hezbollah has signaled that it will abide by the truce, Lebanon's

See MIDEAST on Page A6

Sheinbaum faces a grim challenge: How to find the missing

Mexican president's efforts to uncover fate of 133,000 are met with mixed reviews

By Emiliano Rodríguez Mega & Paulina Villegas
THE NEW YORK TIMES

MEXICO CITY — Mexico was shocked last year when volunteer search teams discovered an abandoned ranch filled with piles of shoes — too many to be left behind by the owners. To many observers, it was an unmistakable sign of a drug cartel's extermination camp.

Mexican authorities denied it even after charred human remains were found. They insisted instead that the so-called Izaguirre ranch in the western state of Jalisco was merely a training camp for new recruits of the Jalisco New Generation Cartel, Mexico's most powerful criminal organization.

Last week, as volunteers remained unsatisfied with the investigation, they returned to keep looking for answers. They made another disturbing discovery: a septic pit full of human teeth and bone fragments.

That finding was another painful reminder of a grim challenge in Mexico that does not go away. No matter how hard its leaders have tried to solve it, minimize it or hide it, more than 133,000 people have vanished across the country. Nearly all [illegible] hundreds, many [illegible]

>>> A8

DIGITAL ACTIVATION
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A STEP BEYOND

A Step Beyond is a creative youth development organization serving youth and their families living at or below the poverty line with free after-school dance classes, academic support, and family services. In order to create deep, meaningful, and lasting relationships that will ensure the artistic, academic, and social-emotional development of our youth, we make a ten-year commitment to support students and their families from 3rd grade to high school graduation and beyond.

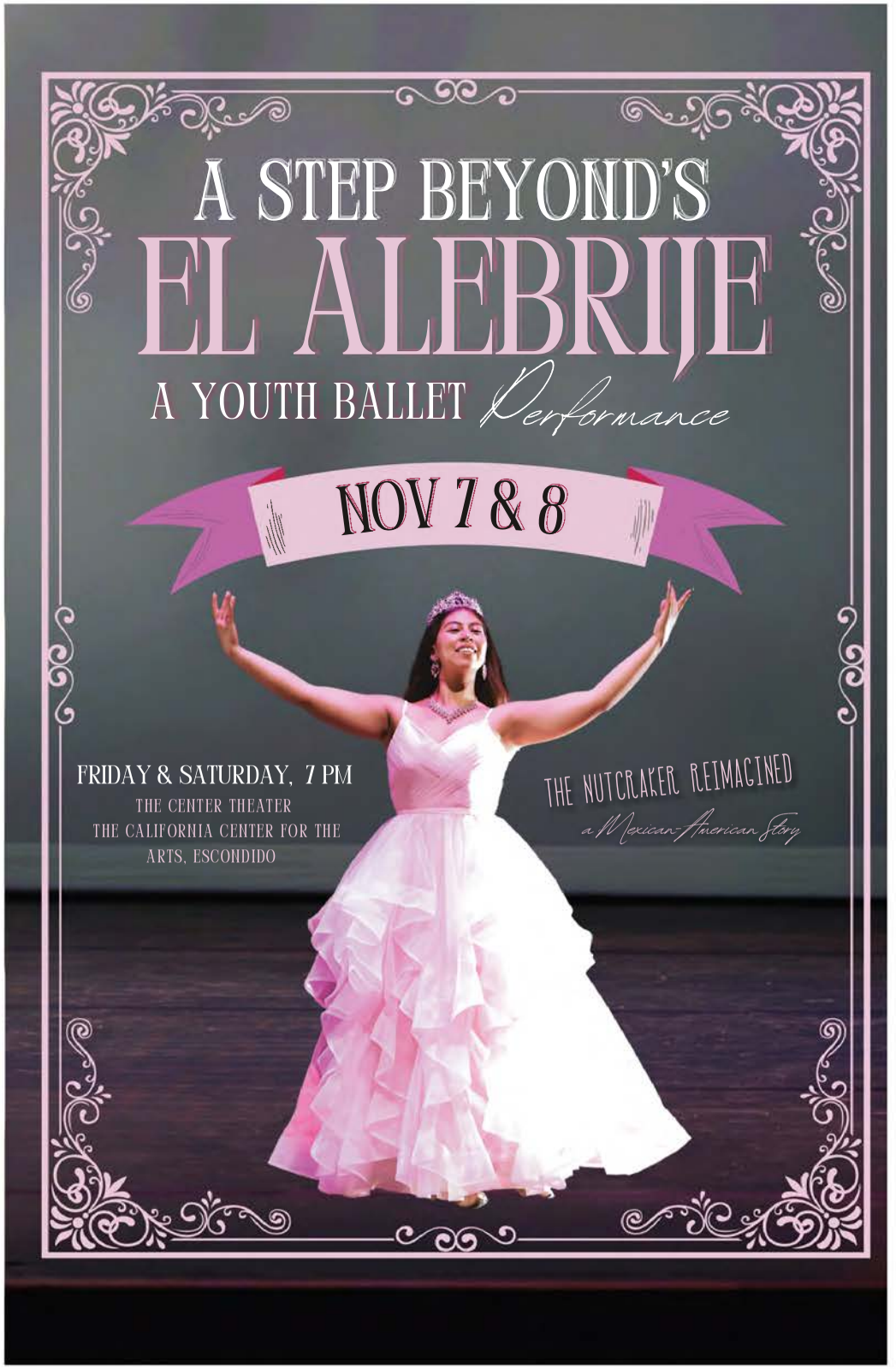
A Step Beyond es una organización creativa de desarrollo juvenil que apoya a los jóvenes y sus familias de bajos recursos con clases de baile gratuitas después de la escuela, apoyo académico y servicios familiares. Con el fin de crear relaciones profundas, significativas y duraderas que aseguren el desarrollo artístico, académico y socioemocional de nuestros jóvenes, nos comprometemos por diez años a apoyar a los estudiantes y sus familias desde el tercer grado hasta la graduación de la preparatoria y más allá.

ASB STAFF/ PERSONAL DE ASB:

James Wright, Niki Brown, Amanda Bellavance, Jennifer Oliver, Karla Navarro, Casey Flores, Nhu Nguyen, Roxanne Rojas De Blanco, Stephanie Pattynama, Jazmin Solorio, Ruby Peña, Heather Rodriguez, Yahaira Murillo, Karen Cazares, Xochitl Garnica

A STEP BEYOND BOARD/MESA DIRECTIVA:

Dr. Jose Manuel Villarreal (Chair), Vishal Mehta (Vice Chair), Jonathan Fikse (Treasurer), Bonnie Platt (Secretary), Dan Platt, Leslie Culbertson, Jay Culbertson, Steve Gosselin, James Wright, Frank Foster, Janet Foster, Jeff Segall, Janean Stripe, Vicki Zeiger, Claudia Briseno, Anna Punzalan, Dr. Star Rivera-Lacey, Dr. Liora Gubkin, Michelle Ginn, Lancy Kim, Sheena Saltalamacchia, Christy Patnoe





LAND ACKNOWLEDGEMENT

With respect and gratitude, we honor the Payómkawichum (Luiseño) people who lived and cared for the land that we perform on today. We write this in memorial of our teacher and friend, Abel Silvas, a descendant of the Kumeyaay/Diegeño and Acjachemen/Juaneño tribes. Thank you, Abel, for teaching us about the history of the land we dance on.

RECONOCIMIENTO DE TIERRAS

Con respeto y gratitud, honramos al pueblo Payómkawichum (Luiseño) que vivió y cuidó la tierra en que hoy nos presentamos. Escribimos esto en memoria de nuestro maestro y amigo, Abel Silvas, descendiente de las tribus Kumeyaay/Diegeño y Acjachemen/Juaneño. Gracias, Abel, por enseñarnos sobre la tierra en la que tenemos el honor de bailar.

THANK YOU/ GRACIAS

Thank you to all of our families who volunteered their time to help make props, finish costumes, and create scenery. Thank you to our alumni who returned to lend their talent, energy, and love to this production — your continued connection to A Step Beyond means so much to us.

Gracias a todas nuestras familias que ofrecieron su tiempo para ayudar a fabricar utilería, terminar disfraces y crear escenografía. Gracias a nuestros exalumnos que regresaron para aportar su talento, energía y amor a esta producción; su conexión continua con A Step Beyond significa mucho para nosotros.

ALEBRIJE SPONSORS/PATROCINADORES

Thank you to our generous sponsors for this production:
Gracias a nuestros generosos patrocinadores:

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SWITCHFOOT BROAM

The Lawrence Welk Family Foundation

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Scan the QR code to join our newsletter for exclusive updates about our programs and invitations to our upcoming events!

Escanee el código QR para unirse a nuestro boletín de noticias y recibir actualizaciones exclusivas sobre nuestros programas e invitaciones a nuestros próximos eventos.

DONATE/ DONAR

ASB programs are made possible by the generous support of our community. To donate online, visit https://a-step-beyond.org or scan the QR code. You can also text 'ASTEPBEYOND' to 91999 to donate.

Los programas de ASB son posibles gracias al generoso apoyo de nuestra comunidad. Para donar en línea, visite https://a-step-beyond.org o escanee el código QR. Puedes enviar un mensaje con la palabra 'ASTEPBEYOND' al 91999 para donar.

LEARN MORE / APRENDE MÁS

For a personal ASB tour or to learn more about how you can get involved, please contact James Wright, at jwright@a-step-beyond.org or (760) 670-3304.

Para un recorrido personal de ASB o para obtener más información sobre cómo puede participar, comuníquese con James Wright, en jwright@a-step-beyond.org o al (808)-283-4457

THE STORY OF EL ALEBRIJE

The story follows María as she prepares with her mother, aunt, and siblings for her Quinceañera—a celebration of her fifteenth birthday. Amid the joy, her father's absence weighs heavily; deported to Mexico years ago, he cannot return. Still, María quietly hopes he'll find a way to be there. In his stead, he sends her an Alebrije—a hand-carved wooden spirit figure—and a letter filled with love and a longing to share his homeland's beauty.

That night, María dreams of magical candles and scurrying cockroaches. When danger looms, the candles awaken the Alebrije and her father's carved toys to protect her. After the battle, the Alebrije carries María on a radiant journey through Mexico. In the end, her father appears, and María feels their family reunited in spirit—proof that love transcends distance, borders, and time.

LA HISTORIA DE EL ALEBRIJE

La historia sigue a María mientras se prepara con su madre, su tía y sus hermanos para su Quinceañera. Entre la alegría, la ausencia de su padre pesa profundamente; deportado a México hace años, no puede regresar. Aun así, María guarda la esperanza silenciosa de que logre estar presente. En su lugar, él le envía un Alebrije —una figura espiritual tallada en madera— y una carta llena de amor y del anhelo de compartir con ella la belleza de su tierra natal.

Esa noche, María sueña con velas mágicas y cucarachas que cobran vida. Cuando el peligro se aproxima, las velas despiertan al Alebrije y a los juguetes tallados por su padre, quienes se unen para protegerla. Tras la batalla, el Alebrije lleva a María en un radiante viaje por México. Al final, su padre aparece, y María siente a su familia unida en su corazón, recordándole que el amor trasciende la distancia, las fronteras y el tiempo.

UN MENSAJE PARA NUESTRA COMUNIDAD

Querida comunidad,

A través de la historia de María, honramos los lazos que nos conectan a todos: el amor, la familia, la esperanza y el coraje de perseguir un futuro mejor. Su viaje, contado mediante la danza y la narración, refleja la experiencia humana de enfrentar desafíos mientras se mantiene la alegría y la conexión. Reconocemos que esta historia puede tocar profundamente a algunas personas, y la ofrecemos con cuidado, creando un espacio para la reflexión, la sanación y la humanidad compartida. Al celebrar la belleza de la cultura mexicana aquí en San Diego, también esperamos que se sienta como una celebración de cómo culturas, comunidades y corazones pueden unirse en gozo y pertenencia.

Con gratitud,
A Step Beyond

A MESSAGE TO OUR COMMUNITY

Dear Community,

Through the story of María, we honor the threads that connect us all - love, family, hope, and the courage to pursue a better future. Her journey, told through dance and narration, reflects the human experience of facing life's challenges while holding onto joy and connection. We recognize that this story may touch deeply for some, and we offer it with care, holding space for reflection, healing, and shared humanity. As we celebrate the beauty of Mexican culture here in San Diego, we hope it also feels like a celebration of how cultures, communities, and hearts can come together in joy and belonging.

With gratitude,
A Step Beyond

LOBBY GALLERY

A Step Beyond parents and staff have come together to create a meaningful experience that invites our audience to celebrate and honor their families' culture through the sharing of quinceañera traditions. The downstairs lobby features an exhibition showcasing a stunning collection of quinceañera dresses and memorabilia from our very own A Step Beyond students. We extend our gratitude to our parents Anna Punzalan, Claudia Briseño, Lucía Castro, Marilyn González, and María Hernández for generously contributing to this special display.

GALERÍA DEL VESTÍBULO

Las y los jóvenes, padres y personal de A Step Beyond se han unido para crear una experiencia significativa que invita a nuestro público a celebrar y honrar la cultura de sus familias a través del compartir de las tradiciones de la quinceañera. En el vestíbulo inferior se presenta una exposición que muestra una hermosa colección de vestidos y recuerdos de quinceañera de nuestras propias estudiantes de A Step Beyond. Expresamos nuestro agradecimiento a las madres Anna Punzalan, Claudia Briseño, Lucía Castro, Marilyn González y María Hernández por su generosa contribución a esta exhibición especial.

ACT II

Marigold Flowers/Flores de Cempasúchil

Choreography/Coreografía: Nhu Nguyen

Soloist: Janette Ochoa, Lindsay Ramirez

Alexandra Diaz, Amairany Gutiérrez , Ashley Valencia, Aylin Vizuet, Azul Rios Chavez, Briceida Angelize Caracciolo, Camila San Miguel, Emily Mendoza, Guadalupe Herrera, Justice Bell, Melissa Rodríguez, Melissa Silva, Nallely Ochoa, Peyton Garcia, Sofia Urrutia, Victoria Gomez, Xochitl Herrera Arevalo, Yerilen Gomez Calixto

Alebrije Solo Variation

Choreography/Coreografía: Ryan Beck

Soloist: Mariana Punzalan

Sugar Skulls/ Calaveras de Azúcar

Choreography/Coreografía: Ryan Beck

Soloist: Lindsay Ramirez

Kaylen Medina Herrera, Kimberly Medina Herrera, Lindsay Ramirez, Sarahi Jose

Pas de Deux: Lindsay Ramirez, Angel Ordonez

Finale

Maria: Shara Chavez
Candle/ Vela Principal: Hana Ibrahim, Jana Ibrahim, Bryson Oliver
Lead Alebrije: Mariana Punzalan
Father/ Padre: Manuel Gonzalez

EL ALEBRIJE

Artistic Direction/Dirección Artística:
Jennifer Oliver, Karla Navarro

Choreographers/ Coreógrafas:
Alyssa Moreno Flores, Casey Flores, Karla Navarro, Jennifer Oliver, Jesus Mosqueda, Nhu Nguyen, Roxanne Rojas de Blanco, Ryan Beck, *Stephanie Pattynama

Production Management/Gestión de Producción:
Roxanne Rojas de Blanco, Casey Flores

Stage Manager/Director de Escena: Nhu Nguyen
Tech Crew Lead/Jefe de Equipo Técnico: Jennifer Oliver

Student Tech Crew/Equipo Técnico:
Danny Rodriguez, Cinthya Rodriguez, *Gia Garcia, *Heather Rodriguez, Isabella Tan, Ninorta Yako, Ramses Garcia, *Ruby Peña, Jazmin Diego

Script/Guion:
Crystal Mercado of Bocón Arts

Puppetry/Diseño de Títeres:
Angelica Ramirez of The San Diego Guild of Puppetry

Music/Música:
Tchaikovsky & Symphonic Mariachi Champaña Nevin

Projections:
Cinematic Projections

Lighting:
Matthew Novotny

Props, Scenery, Costumes /Accesorios, Escenografía y Vestuario:
ASB Dance Staff and Families with Evaristo Herrera, Graetel Flores, Juana Fería, Pedro Diaz, Noemi Arias

Costume/ Vestuario Support: Marilyn González

ACT I

El Alebrije Principales

Narrator /Narradora: Vianey Vizuet
Maria: Shara Chavez
Alebrije: Mariana Punzalan

Party Scene/Escena de Fiesta

Narrator /Narradora: Vianey Vizuet
Father's Voice/La Voz del Padre: Ignacio Cervantes
Father/ Padre: Manuel Gonzalez
Maria: Shara Chavez
Mother/Madre: Lucia Cuevas
Tia/Aunt: Roxanne Rojas de Blanco
Cousins/ Primas: Angely Mendez, Janney Mendez
Siblings/Hermanos: Brayan Orozco, Jovanny Orozco

Actors/ Adolescentes: Alma Rodriguez, Ariana Resendiz, Briana Varela, Bryson Oliver, Christopher Olivares, Daniela Yanez, Eduardo Villa, Emily Mendoza, Francisca Olivares, Jatziri Chavez, Jessica Feria, Kelly Ochoa, Lillyann Barrera, Naomi Arias, Reginna Delgado, Silvana Godoy

Chambelanes/ Damas

Choreography/Coreografía: Casey Flores

Lead Chambelan: Eduardo Villa

Chambelanes/Damas: Adrian Nuñez Pedro, Brayan Orozco, Christian Jose, Christopher Diaz, Christopher Olivares, Eduardo Villa, Emily Mendoza, Emiliano Arias, Francisca Olivares, Gabriel Garcia Flores, Jessica Feria, Jonathan Garcia, Jovanny Orozco, Kaleb Aguirre, Kevin Ordonez, Naomi Arias, Ricardo Torres, Sam Lopez

ACT II

Machetes

Choreography/Coreografía: Nhu Nguyen

Soloist: Naomi Arias

Alessandro Leal, Andrea Morales, Brayan Orozco, Camila San Miguel, Diego Chamu, Gilda Bartolo Diego, Janney Mendez, Jonathan García, Justice Bell, Kaleb Aguirre, Luna Herrera Cruz, Samuel Lopez Castro, Yaretzi Portela

Frida Kahlo

Choreography/Coreografía: Casey Flores with *Stephanie Pattynama

Soloist: Dulce Azucar
Leads: Jana Ibrahim, Hana Ibrahim, Meleny Alvarez, Victoria Gomez, Angel Morales, Bryson Oliver

Alexandra Díaz, Alyson Morales, Amairany Gutiérrez, Andrea Morales Hernandez, Arianna Mendoza, Ashley Valencia, Azul Rios Chavez, Bryson Oliver, Dulce Azúcar, Esmeralda Alvarez, Fernanda Plancarte, Harmony Ibanez, Isabella Diaz, Jan Dahrize Dizon, Janelle Acosta, Kelly Ochoa, Luna Rojas, Monica Valencia, Samantha Aguilar, Sarah Boehm, Sofia Asis Rojas, Victoria Gomez

Luchadores

Choreography/Coreografía: Jesus Mosqueda

Adrian Nunez Pedro, Christian Jose, Christopher Diaz, Christopher Olivares, Daniel Espinoza, Emiliano Arias Gutierrez, Gabriel Garcia Flores, Henry Rodriguez

ACT II

Mama Piñata

Choreography/Coreografía: Roxanne Rojas de Blanco
Choreography Assistant/ Asistente: *Stephanie Pattynama

Adelynn Fuimaono, Adety Yanez, Alaisha Valencia, Aleissa Segura, Alexa Sanchez, Aria Gurrola, Devina Martinez, Emely Aniceto, Frida Guerra, Ines Cervantes, Jayden Matias, Jesus Mendez, Marilyn Castillo, Melina Martinez, Mia Herrera, Miabella Gonzalez, Monica Landaverde, Naishly Ruiz, Natasha Torres, Samantha Gomez, Samantha Jose, Sophya Rodriguez, Valeria Lara, Victoria Mateo, Yeva Hernandez

Zapateado

Choreography/Coreografía: Jennifer Oliver & Dancers

Adilene Chamu, Adrian Nuñez, Alyson Morales, Angel Morales, Ariana Hernandez, Audrina Cardenas, Brayan Orozco, Briseida Chamu, Christopher Olivares, Eduardo Villa, Fernanda Plancarte, Jazmine Aguilar Vigil, Jessica Feria, Jovanny Orozco Gonzalez, Kevin Ordonez, Leilani Mota Velazquez, Luna Herrera Cruz, Melissa Rodríguez, Melissa Silva, Naomi Arias, Natalie Hernandez, Samuel Lopez Castro

Marzipan/Mazapan de la Rosa

Choreography/Coreografía: Alyssa Moreno Flores

Deborah Aguirre, Fatima Castaneda, Francisca Olivares, Guadalupe Herrera, Janette Ochoa, Jennica Arreola, Lexa Chavez, Lirio Chamu, Lovenia Mae Bungcayao, Maggie Sharif, Natalia Lopez, Sophia Rojas, Xochitl Herrera, Yerilen Gomez Calixto

ACT I

Party Scene/Escena de Fiesta

Parent Dance/ Danza de Padres

Choreography/Coreografía: Roxanne Rojas de Blanco

*Diego Lopez & Roxanne Rojas de Blanco, Kevin Ordonez & Lucero Ordonez, Christopher Olivares & Ordonez, Jose Armando Gutierrez & Angelica Chavez, Eduardo Yanez & Lucia Cuevas, Lorena Orozco & Adrian Ochoa

The March/ La Marcha

Choreography/Coreografía: Roxanne Rojas de Blanco
Choreography Assistant/ Asistente: *Heather Rodriguez

Alma Rodriguez, Ariana Resendiz, Brianna Varela, Citlaly Sandoval, Daniela Yanez, Evalyn Gomez, Jatziri Chavez, Kayla Mendiola, Leilani Rodriguez, Lillyann Barrera, Maytte Gomez, Reginna Delgado, Sophia Herrera, Bianca Mendoza, Guadalupe Escobedo, Silvana Godoy, Nicole Ralda, Melanie Rebollar

Coronation Solos/Coronación

Choreograhy/Coreografía: Alyssa Moreno Flores

Pointe Shoes/Zapatos de Punta: Maggie Sharif
Crown/Corona: Harmony Ibanez
Flowers/Flores: Emily Mendoza

Father's Voice/La Voz del Padre: Ignacio Cervantes

*ASB Alumni

ACT I

Dream Scene/ Escena de Sueño Principales

Narrator/ Narrador: Vianey Vizuet
Maria: Shara Chavez
Candles/ Velas: Hana Ibrahim, Jana Ibrahim, Bryson Oliver
Queen Cucaracha: Kaylen Medina
Alebrije: Mariana Punzalan

Dream/ Sueño

Choreography/Coreografía: Jennifer Oliver
Mom/ Madre: Lucia Cuevas

Candles/ Velas: Allison Gonzalez, Brisa Ledesma-Santiago, Citlali Gutiérrez, Dariana Mota Rodriguez, Isabella Alonso, Jackeline Espinoza, Karina Flores, Lesly Martinez, Madelin Estrada, Maya Tobler Carrillo, Natalia Rojas, Sarahi Gonzalez

Act II Soloists: Angel Morales (Zapateado), Deborah Aguirre (Marzipan), Emiliano Arias (Luchador), Janette Ochoa (Flower), Janelle Acosta/Yaretzi Portela (Azteca), Lindsay Ramirez (Sugar Skull), Sarahi Jose (Snowflake), Naomi Arias (Machetes), Victoria Gomez (Frida)

Battle/Batalla

Choreography/Coreografía: Jennifer Oliver
Choreography Assistant/ Asistente: Damani Roberts

Cucarachas: Alan Silva, Alice Mitchell, Amanda Montejo, Damaris Apolonio Sanchez, Daniel Salgado, Daniela Gomez, Dariana Moto Rodriguez, Lea Garcia Hernandez, Sofia Torres, Victoria Castillo, Yadira Juan Pedro

Alebrijes: Callie Becerra, Carmen Vasquez, Daniel Salgado, Dariana Moto Rodriguez, David San Miguel Ortega, Kaylee Montejo, Lea Garcia Hernandez, Lilan Morales, Nylie Rodriguez, Paisley Beeney, Raquel Cruz, Valerie Casillas

ACT II

Snowflakes/Copos de Nieve

Choreography/Coreografía: Karla Navarro
Soloists: Sarahi Jose, Lexa Chavez, Kaylen Medina, Kimberly Medina

Adilene Chamu, Angely Mendez, Arianna Mendoza, Briseida Chamu, Deborah Aguirre, Dulce Maria Azucar, Emily Mendoza, Francisca Olivares, Frida Naranjo Leon, Guadalupe Herrera, Jan Dahrize Felisse, Jazmine Aguilar-Vigil, Jennica Arreola, Jessica Feria, Kaylen Medina, Kelly Ochoa, Kimberly Medina, Lexa Chavez, Lirio Chamu, Lovenia Bungcayao, Maggie Sharif, Meleny Alvarez, Monica Valencia, Nallely Ochoa, Sarahi Jose, Sofia Urrutia, Sophia Rojas, Vianey Vizuet, Xochitl Herrera Arevalo

Tour of Mexico/Recorrido de México Principales

Maria: Shara Chavez
Alebrije: Mariana Punzalan

Aztecas de Tenochtitlan, Celebrating Ancient Mexíca

Choreography/Coreografía: Roxanne Rojas de Blanco

Soloist: Yaretzi Portela, Janelle Acosta

Alma Rodriguez Sandoval, Ariana Hernandez, Ariana Resendiz, Ashley Mendez Vargas, Bianca Bravo Mendoza, Citlaly Sandoval, Daniel Espinoza, Evalyn Gomez, Gilda Bartolo Diego, Guadalupe Escobedo, Henry Rodriguez, Kayla Mendiola, Kayla Mendiola, Leah Heredia Guido, Leilani Rodriguez, Lillyann Barrera, Maytte Gomez Flores, Natalie Hernandez, Nicole Ralda, Reginna Delgado, Sarah Boehm, Sarahi Santos, Sofía Asís Rojas, Sophia Herrera

American Red Cross
San Diego and Imperial Counties

San Diego and Imperial Counties
3950 Calle Fortunada
San Diego, CA 92123-1827
(858) 309-1200
redcross.org/socal

June 26, 2026

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

Dear Grant Review Committee,

On behalf of our organization, I am writing to formally confirm my authorization and full support for our application to the San Marcos Community Foundation for grant funding.

We are seeking funding to support the purchase of two non-invasive hemoglobin screening devices for our new **San Marcos Blood Donation Center,** which will be located at **113 Las Posas Rd, San Marcos, CA**. These devices are essential to improving the donor experience by providing quicker, more comfortable screening while maintaining the highest standards of safety and accuracy.

As Chief Executive Officer, I fully endorse this grant application and affirm our organization's commitment to successfully implementing this project in alignment with our mission to serve the community's health needs. The addition of these devices will enhance our ability to efficiently collect safe blood donations and expand access to life-saving resources for the San Marcos community and surrounding areas.

We greatly appreciate the San Marcos Community Foundation's consideration of this request and its ongoing commitment to strengthening community health initiatives. If you require any further information, please do not hesitate to contact us.

Sincerely,



Sean Mahoney
Regional Chief Executive Officer
American Red Cross of Southern California Region
Serving San Diego, Orange, Riverside, San Bernardino and Imperial Counties

Title

American Red Cross Southern California Region San Marcos Blood Center

06/26/2026

id. 54493421

by **Dawn Redo** in **San Marcos Community Foundation**
on behalf of **American National Red Cross**

dawn.redo@redcross.org

Original Submission

06/26/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	American Red Cross Southern California Region San Marcos Blood Center
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Blood Center Non Invasive Hemoglobin Devices
Project Start Date	8/30/2026
Project End Date	10/1/2026
Date by Which Funds Will Be Expended:	10/1/2026
Total Number of People Served by this Project	15000
Total Number of People Served by this Project in San Marcos Only	2700
Grant Amount Requested	10000

	Organization Details
Organization Name	American Red Cross Southern California Region
Organization Street Address	https://www.redcross.org/local/california/southern
Organization City	San Diego
Organization State	California
Organization Zip Code	92123
Organization Website	redcross.org/socal
Organization's EIN	53-0196605 200 American Red Cross 596d9637-57a4-4a3c-a754-e1b97e52ca80 431 18th St NW Washington DC 20006-5310 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 1938 12
	Contact Information
Contact First Name	Dawn
Contact Last Name	Redo
Contact Title	Regional Philanthropy Partner
Contact Phone	+18582265752
Contact Email	dawn.redo@redcross.org

	Project Details
Briefly describe your request for funds.	We are planning to open the first fixed-site blood donation center in San Marcos, a significant step that will expand and strengthen our blood collection capabilities while improving access for local donors. To support a high-quality donor experience, we are seeking funding for ***two non-invasive hemoglobin screening devices***. These innovative devices eliminate the need for a painful finger prick, a common barrier that can discourage potential donors, making the screening process more comfortable and appealing. By removing this discomfort, we can help reduce anxiety and create a more welcoming environment for both first-time and returning donors. In addition to enhancing comfort, the devices streamline the screening process, improving efficiency and reducing wait times. Together, these benefits enable us to deliver a more donor-friendly experience that supports stronger donor retention and increased participation. Ultimately, this investment will help us build a sustainable donor base, expand life-saving blood collection, and deepen our impact across the San Marcos community.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The establishment of the first fixed-site blood donation center in San Marcos will provide a reliable, convenient, and predictable place for community members to give blood, making it easier for both new and repeat donors to participate regularly. This consistent access is critical because maintaining an adequate blood supply on the shelves is essential for positive patient outcomes in emergencies, surgeries, and ongoing medical treatments. By strengthening the local blood supply, this center has the potential to benefit everyone in San Marcos, ensuring that lifesaving blood is available whenever and wherever it is needed. The two non-invasive hemoglobin devices will make for a high quality and comfortable blood donor experience. In addition, San Marcos has shown to have a high concentration of regular blood donors to the American Red Cross having fixed site will allow them to have a convenient location to donate. We expect to serve 2,700 blood donors in San Marcos during the grant period.
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 Red Cross builds strong, collaborative partnerships to sustain fixed-site blood donation centers, working with local hospitals, colleges and universities, businesses, and faith-based 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.	The American Red Cross of Southern California is part of a national humanitarian network dedicated to preventing and alleviating human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. Rooted in principles of humanity, impartiality, and voluntary service, the organization serves communities across the region by delivering disaster relief, supporting lifesaving blood services, providing critical training, and offering assistance to military families. In an era marked by increasing climate-related disasters and growing community health needs, the Red Cross remains a vital, trusted partner in building resilient, prepared, and healthy communities. [FY25-Annua...Report (1) | PDF] A central strategic objective of the Red Cross is to strengthen disaster response and community resilience. In Fiscal Year 2025, the organization responded to a relentless series of emergencies, including catastrophic wildfires in California that destroyed more than 17,000 homes in the Los Angeles area. In partnership with local organizations, Red Cross volunteers provided emergency shelter, meals, water, and relief supplies, while also distributing millions of dollars in financial assistance to help more than 30,000 impacted households begin recovery. These efforts reflect a broader milestone achievement: delivering over 5.1 million meals and snacks, distributing relief supplies to 249,000 households, and providing more than $138.9 million in financial assistance nationwide during FY25. The Red Cross also prioritizes proactive community preparedness. Through initiatives like the Home Fire Campaign, the organization has installed more than 3 million free smoke alarms nationwide and helped save over 2,400 lives since 2014. This work is complemented by the Community Adaptation Program, which partners with local organizations to address systemic challenges such as housing, food insecurity, and access to health services. In just three years, this program has supported nearly half a million people through innovative, locally driven solutions that strengthen long-term resilience. Another critical pillar of the Red Cross mission is ensuring a safe and reliable blood supply. The organization provides about 40% of the nation’s

blood supply, supporting more than 2,500 hospitals and transfusion centers. In FY25 alone, the Red Cross collected over 4.6 million blood donations and delivered 6.4 million blood products to patients in need. Despite challenges such as climate-related disruptions that led to the cancellation of 1,500 blood drives, the Red Cross demonstrated resilience and innovation in maintaining critical supply chains. Strategic initiatives to diversify the donor base and engage underrepresented communities have strengthened the availability of lifesaving blood for patients with conditions like sickle cell disease.

The impact of these efforts is best illustrated through the voices of those served. Christina Rodriguez, a mother who survived life-threatening childbirth complications because of a blood transfusion, shared: “Giving blood is one of the best gifts you can get and give. It gave me the opportunity to raise my sons.” Her story underscores the importance of lifesaving of a strong donor network and highlights the human impact behind every unit of blood collected.

In addition to direct response services, the Red Cross is committed to health promotion and community education as a strategic priority. In FY25, the organization trained millions of individuals in essential lifesaving skills such as CPR, first aid, and water safety, empowering communities to respond effectively in emergencies. Innovative programs have expanded access to training, including Spanish-language water safety education for children and advanced neonatal resuscitation courses for healthcare providers. These programs are designed to break down barriers to access and ensure that lifesaving knowledge is available to all communities, regardless of language or socioeconomic status.

The Red Cross also supports members of the U.S. Armed Forces, veterans, and their families—another key strategic focus area. Through emergency communication services, mental health support, and community-building programs, the organization helps bridge the gap between military service and home life. In FY25, the Red Cross assisted nearly 62,000 military families through emergency communications and processed more than 624,000 calls through its Hero Care Center. Stories like that of U.S. Army officer Kyle Zeck, who was able to return home quickly during a family emergency thanks to Red Cross intervention, illustrate the profound impact of these services

Innovation and sustainability are also key drivers of the Red Cross’s mission effectiveness. The organization has invested in advanced technologies, including digital tools for blood distribution and artificial intelligence applications to enhance training and operations. These efforts have earned national recognition, including designation as a “Best Workplace for Innovators.” At the same time, the Red Cross is committed to reducing its environmental footprint, achieving a 44% reduction in emissions since 2019 and expanding renewable energy usage across hundreds of facilities.

At the heart of all these achievements is the power of community. The Red Cross relies on a vast network of volunteers, donors, and partners who make its mission possible. Testimonials from disaster survivors, blood recipients, and volunteers alike consistently highlight the compassion,

responsiveness, and reliability of the organization. As one disaster survivor shared after receiving assistance following California wildfires, “I’m grateful for the Red Cross assistance… I can rebuild again.” Such stories reflect not only immediate relief but also the long-term hope and recovery that the Red Cross helps make possible.

In Southern California, where communities face increasing threats from wildfires, earthquakes, and public health challenges, the Red Cross continues to play a critical role in safeguarding lives and strengthening resilience. By aligning its strategic objectives—disaster response, health services, community preparedness, and support for military families—with measurable outcomes and innovative approaches, the organization delivers both immediate and lasting impact.

Through its comprehensive programs, milestone achievements, and unwavering commitment to service, the American Red Cross of Southern California remains a cornerstone of community support. Its work not only saves lives in moments of crisis but also builds stronger, more resilient communities prepared to face the challenges of the future.

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

509001-08_San_Marcos_Blood_Donation_Center_Support_Package_FINAL.pdf

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Please upload the annual operating budget for your organization.

FY26_Red_Cross_San_Diego-Imperial_Counties_Budget_FY26.pdf

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

FY24-Red-Cross-Financial-Statement-for-RCO_1.pdf

Please attach the first two pages of your Federal 990.

2_Page_Red_Cross_990.pdf

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

CEO_Auth_Ltr_Red_Cross_to_SMCF.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	20000

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?	Non-Invasive Hemoglobin Devices are a vital part of San Marco Blood Center. If not fully funded, we will proceed in phases and seek funding until all four devices are secured.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
4 Non-Invasive Hemoglobin Devices @ $5,000 each	$ 20,000.00	
Total budget for this PROJECT:	$ 20,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Orville and Gayle Kolterman Family Foundation	$ 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			

American Red Cross
San Diego and Imperial Chapter
FY26 Budget

			Preliminary Budget FY26 Agency
	REVENUE		
Revenue	Federated Revenue / Monetary Contributions	$	6,996,386
	Net Special Events	$	125,993
	Legacies & Bequests	$	914,423
	In-Kind Contributions	$	436,730
	Investment Income	$	-
	Income From Endowments	$	-
	Contracts	$	6,258,916
	Products & Services	$	2,336,623
	Other Revenues	$	221,676
	TOTAL LOCAL REVENUE	**$**	**17,290,747**
	Support from other ARC units	$	1,516,396
	TOTAL REVENUE	**$**	**18,807,143**
	EXPENSES		
Expenses	Compensation	$	10,187,994
	Employee Benefits	$	2,458,663
	Payroll Taxes	$	779,382
	Travel	$	212,599
	Conference & Meetings	$	55,987
	Financial Assistance	$	923,442
	Supplies and Materials	$	105,872
	Printing and Promotionals	$	88,100
	Equipment Maintenance & Rentals	$	174,509
	Rent	$	592,494
	Utilities	$	236,842
	Building Maintenance	$	283,887
	Professional Fees	$	1,120,280
	Contractual Services		
	Insurance	$	226,734
	Communications	$	227,004
	Postage & Shipping	$	47,036
	Other Contractual Services	$	994,060
	Depreciation	$	92,258
	TOTAL LOCAL EXPENSES	**$**	**18,807,143**
	Support to other ARC units	$	-
	TOTAL EXPENSES	**$**	**18,807,143**
	SURPLUS (DEFICIT)	**$**	**-**

Preliminary Budget FY26
Disaster

$	2,051,272
$	-
$	-
$	193,446
$	-
$	-
$	31,642
$	-
$	-
$	**2,276,360**
$	444,593
$	**2,720,953**

$	1,200,179
$	295,708
$	91,814
$	31,113
$	18,838
$	598,164
$	18,406
$	22,095
$	70,538
$	21,802
$	14,674
$	20,626
$	116,585
$	28,276
$	73,552
$	7,220
$	52,895
$	38,468
$	**2,720,953**
$	-
$	**2,720,953**

$	**-**

*** PUBLIC INSPECTION COPY ***

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C Name of organization
AMERICAN NATIONAL RED CROSS & ITS
CONSTITUENT CHAPTERS AND BRANCHES

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 431 18TH STREET, NW

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20006-5009

D Employer identification number
53-0196605

E Telephone number
(202) 303-4498

G Gross receipts $ 4,400,554,903.

F Name and address of principal officer: GAIL MCGOVERN
430 17TH ST, NW, WASHINGTON, DC 20006

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.REDCROSS.ORG

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

L Year of formation: 1900

M State of legal domicile: DC

Part I Summary

Activities & Governance

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	13
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 2023 (Part V, line 2a)	5	17967
6	Total number of volunteers (estimate if necessary)	6	300000
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	6,973,320.
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)	919,126,379.	1,331,945,848.
9	Program service revenue (Part VIII, line 2g)	2,167,924,872.	2,326,747,468.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	82,218,159.	79,156,198.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	47,808,201.	66,527,830.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,217,077,611.	3,804,377,344.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	264,552,438.	658,681,205.
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)	1,528,393,622.	1,611,418,035.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	452,216.	644,002.
b	Total fundraising expenses (Part IX, column (D), line 25) 191,613,473.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,177,708,613.	1,259,745,882.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,971,106,889.	3,530,489,124.
19	Revenue less expenses. Subtract line 18 from line 12	245,970,722.	273,888,220.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	4,028,321,133.	4,565,143,729.
21	Total liabilities (Part X, line 26)	1,008,326,202.	1,142,559,888.
22	Net assets or fund balances. Subtract line 21 from line 20	3,019,994,931.	3,422,583,841.

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

Carmel A. Darcy
Signature of officer — Date: 4/25/2025

CARMEL DARCY, CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: RAYMOND LY	Preparer's signature: Raymond Ly	Date: 4-10-25	Check if self-employed	PTIN: P01205643
Firm's name: KPMG LLP			Firm's EIN: 13-5565207	
Firm's address: 8350 BROAD STREET, SUITE 900 MCLEAN, VA 22102			Phone no. 703-286-8000	

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

*** PUBLIC INSPECTION COPY ***

Product: **Exempt**
Category:
IRS Center: **Ogden**
Name: **AMERICAN NATIONAL RED CROSS & ITS CONSTITUENT CHAPTERS AND BRANCHES**
e-Postmark: **4/28/2025 2:55 PM**
FEIN: *******6605**
Plan Number:
Notification:
Bank Info:
Fiscal Year Begin Date: **7/1/2023**
Fiscal Year End Date: **6/30/2024**
eSigned:
IRS Message:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/(Due)	Updated By	eSign Date
04/28/2025	23X:06583L:V1	Upload Started			Naselius,Karen	
04/28/2025	23X:06583L:V1	Ready to Release by Customer				
04/28/2025	23X:06583L:V1	Upload Started			Naselius,Karen	
04/28/2025	23X:06583L:V1	Ready to Release by Customer				
04/28/2025	23X:06583L:V1	Released for Transmission - Validation in Progress			Carey, Suzanne M	
04/28/2025	23X:06583L:V1	Ready to transmit - Validation Complete				
04/28/2025	23X:06583L:V1	Transmitted to FD	5402802025118035ae02			
04/28/2025	23X:06583L:V1	Accepted by FD on 4/28/2025				

ID	Status Date	Status	State/Other	State Category	FBAR	FBAR BSA ID

Katherine M. Karpè, CFRE
Chief Executive Officer
Casa de Amparo
325 Buena Creek Road
San Marcos, CA, 92069

June 23, 2026

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

Dear San Marcos Community Foundation:

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

Proposed Project
Casa de Amparo respectfully requests $1,500 to support our Outdoor Therapeutic Recreation for Transition-Age Youth project on our San Marcos campus. Grant funds will be used to purchase outdoor therapeutic recreation and wellness items for participants in Casa de Amparo's Transitional Living Program (TLP) and Intensive Outpatient Program/Partial Hospitalization Program (IOP/PHP). Planned enhancements include therapeutic recreation equipment, outdoor games, seating, and sensory elements that promote healing, social connection, emotional regulation, and positive engagement.

These resources will help create a welcoming outdoor space in our shared courtyard where youth and young adults can practice coping skills, build supportive peer relationships, participate in therapeutic activities, and engage in healthy recreation as part of their treatment and recovery journey. We anticipate this project will benefit approximately 50–75 participants annually while providing a lasting resource that supports mental wellness and recovery for years to come.

Thank you for your consideration of this request and for your continued investment in the well-being of San Marcos youth and families.

Sincerely,

Katherine M. Karpè

Katherine M. Karpè, CFRE
Chief Executive Officer

Title

Casa de Amparo – Outdoor Therapeutic Recreation for Transition-Age Youth

06/23/2026

id. 54470058

by **Sharon Kim** in **San Marcos Community Foundation**
on behalf of **Casa De Amparo**

skim@casadeamparo.org

Original Submission

06/23/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Casa de Amparo – Outdoor Therapeutic Recreation for Transition-Age Youth
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Outdoor Therapeutic Recreation for Transition-Age Youth
Project Start Date	7/1/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	12/31/2026
Total Number of People Served by this Project	65
Total Number of People Served by this Project in San Marcos Only	65
Grant Amount Requested	1500

	Organization Details
Organization Name	Casa de Amparo
Organization Street Address	325 Buena Creek Road
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	www.casadeamparo.org
Organization's EIN	95-3315571 200 Casa de Amparo 15a5d7cf-5c0a-49a5-b35f-6ed347499177 325 Buena Creek Rd San Marcos CA 92069-9679 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 1979 08
	Contact Information
Contact First Name	Allison
Contact Last Name	Basile
Contact Title	Development & Grants Manager
Contact Phone	+18583779199
Contact Email	abasile@casadeamparo.org

	Project Details
Briefly describe your request for funds.	Casa de Amparo respectfully requests $1,500 from the San Marcos Community Foundation to enhance therapeutic outdoor spaces serving transition-age youth participating in our Transitional Living Program (TLP) and Intensive Outpatient Program/Partial Hospitalization Program (IOP/PHP) located on our San Marcos campus. Grant funds will support the purchase of outdoor therapeutic recreation and wellness items designed to promote healing, social connection, emotional regulation, and positive engagement. Planned purchases include a ping pong table, giant lawn games, outdoor seating, sensory and mindfulness elements, and other recreational resources that encourage healthy interaction and stress reduction. These enhancements will create a welcoming outdoor environment in our shared courtyard where youth and young adults can practice coping skills, build supportive peer relationships, participate in therapeutic activities, and engage in structured recreation as part of their treatment and recovery journey. The project aligns with Casa de Amparo's mission to provide trauma-informed behavioral health services that help individuals heal, grow, and thrive.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This project will directly benefit youth and young adults receiving behavioral health treatment and supportive housing services on Casa de Amparo's San Marcos campus. Participants in our new Transitional Living Program (TLP) and Intensive Outpatient Program/Partial Hospitalization Program (IOP/PHP) face significant challenges, including mental health concerns, trauma, housing instability, family conflict, and barriers to social connection. Outdoor therapeutic recreation provides valuable opportunities for stress reduction, relationship-building, emotional regulation, and positive peer interaction. By creating an engaging outdoor space that complements clinical treatment and supportive services, this project will help participants develop healthy coping skills and strengthen their overall well-being. Casa de Amparo anticipates serving approximately 50-75 unduplicated youth and young adults annually through these programs, all of whom will receive direct services on our San Marcos campus. The requested enhancements will provide a lasting resource that supports healing and recovery for years to come.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Casa de Amparo partners with the County of San Diego, schools, healthcare and behavioral health providers, housing programs, and community organizations serving San Marcos youth and families.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	In September 2025, Casa de Amparo received $1,000 from SMCF to support therapeutic and enrichment activities for foster youth in our Residential Services program.

Please upload the annual operating budget for your organization.

FY_25-26_Casa_de_Amparo_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.

2026_SMCF_Letter–FINAL.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	2300
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?	Total project cost is $2,300. We request $1,500 from SMCF and will contribute $800 through charitable support. If partially funded, Casa de Amparo will prioritize key project components.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Outdoor Ping Pong Table	$ 500.00	Therapeutic recreation and social engagement
Giant Lawn Games Set (Jenga, Connect Four, Cornhole)	$ 250.00	Group activities and peer connection
Outdoor Seating & Gathering Area Enhancements	$ 1,000.00	Therapeutic discussions and relaxation
Water Feature/Fountain	$ 400.00	Calming sensory element
Gardening & Wellness Supplies	$ 150.00	Mindfulness and therapeutic activities
Total budget for this PROJECT:	$ 2,300.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Casa de Amparo	$ 800.00	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			

Casa de Amparo
Budget FY26
July 2025 - June 2026

	TOTAL
Revenue	
Contributions	$ 2,569,500
Grant Revenue	$ 8,248,392
Total Revenue	$ 10,817,892
Expenditures	
Advertising and Promotion	$ 26,742
Bank and Other Fees	$ 51,262
Depreciation & Amortization	$ 599,196
Development	$ 161,886
Employee Benefits	$ 1,097,079
Equipment Expense	$ 99,444
Occupancy	$ 2,123,704
Personnel	$ 6,299,624
Postage, Printing, and Shipping	$ 7,716
Professional Services	$ 756,986
Program Expense	$ 440,224
Provision for Doubtful Accounts	$ 155,500
Supplies	$ 277,020
Telephone	$ 65,196
Training, Meetings, Other	$ 91,450
Transportation	$ 144,073
Total Expenditures	$ 12,397,102
Operating Income (Loss)	$ (1,579,211)
Non-Operating Income	$ 205,200
Net Income (Loss)	$ (1,374,011)

CHAMPIONS for HEALTH | PHYSICIANS IMPROVING HEALTH CHANGING LIVES
www.championsforhealth.org
4699 Murphy Canyon Road, Suite 102, San Diego, California 92123 • p: 858.300.2777 • f: 858.560.0179

June 18, 2026

San Marcos Community Foundation

Subject: Letter of Support for Grant Application Submission

Dear San Marcos Foundation Grant Committee,

On behalf of Champions for Health, I am pleased to submit this letter demonstrating full support for the submission of our grant application to support our flagship program, Project Access San Diego (PASD).

As the Executive Director, I confirm that we fully endorse this application and the PASD activities it proposes. This grant will enable us to continue our work of providing a referral pathway to specialty medical care services for uninsured adults, between 139% and 322% of the federal poverty level, who are not eligible for Medi-Cal or Medicare and cannot afford insurance premiums. Specialty care services are delivered by over 300 volunteer doctors, representing over 34 specialties, totaling nearly $28M in donated care since the program's inception.

We are committed to ensuring the successful implementation of the proposed project and to responsibly managing any awarded funds in accordance with all grant requirements. Our organization has the capacity, infrastructure, and leadership necessary to effectively carry out this initiative.

Please feel free to contact me directly at Adama.Dyoniziak@championsfh.org or (858) 300-2780 or if additional information is needed.

Thank you for your consideration and support.

Sincerely,

Adama Dyoniziak

Adama Dyoniziak
Executive Director
Champions for Health

Title

Champions for Health - Project Access San Diego (PASD)

06/22/2026

id. 54461830

by **Adama Dyoniziak** in **San Marcos Community Foundation**
on behalf of **San Diego County Medical Society Foundation**
Adama.Dyoniziak@championsfh.org

Original Submission

06/22/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Champions for Health - Project Access San Diego (PASD)
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Project Access San Diego (PASD)
Project Start Date	9/1/2026
Project End Date	8/31/2027
Date by Which Funds Will Be Expended:	8/1/2027
Total Number of People Served by this Project	160
Total Number of People Served by this Project in San Marcos Only	10
Grant Amount Requested	10000
	Organization Details
Organization Name	San Diego County Medical Society Foundation dba Champions for Health
Organization Street Address	4699 Murphy Canyon Rd., Ste. 102
Organization City	San Diego
Organization State	CA
Organization Zip Code	92123
Organization Website	https://championsforhealth.org/

Organization's EIN	95-2568714 200 San Diego County Medical Society Foundation d019d672-36bb-4253-8251-5eefe1a4f774 4699 Murphy Canyon Rd Suite #102 San Diego CA 92123 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)(2) organization 2026-02-09T00:00:00 1968 12
	Contact Information
Contact First Name	Adama
Contact Last Name	Dyoniziak
Contact Title	Executive Director
Contact Phone	+18583002780
Contact Email	Adama.Dyoniziak@championsfh.org
	Project Details
Briefly describe your request for funds.	Since 2008, Champions for Health's (CFH) program Project Access San Diego (PASD) has provided a referral pathway to specialty medical care services for uninsured adults, between 139% and 322% of the federal poverty level, who are not eligible for Medi-Cal or Medicare and cannot afford insurance premiums. PASD arranges elective, medically necessary outpatient procedures by leveraging donated care. Specialty care services are delivered by over 300 volunteer doctors, representing over 34 specialties, totaling nearly $28M in donated care since the program's inception. The most frequently requested specialty areas are gynecology, urogynecology, gastroenterology, and general surgery. As hospitals tighten charity care thresholds and Medi-Cal disenrollment occurs, PASD has seen rising referrals from FQHCs. Our 0.6% appointment no-show rate and 100% physician satisfaction demonstrate our reach and reliability in filling the widening gap. CFH is uniquely positioned to meet this need, leveraging solid partnerships, committed volunteers, and exceptional care management to ensure access to care for San Diego's most vulnerable residents.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	PASD serves uninsured residents throughout the County of San Diego. Available data from recent years consistently show that at least 50% of our clients live in North County San Diego. One of PASD's active and engaged partners is True Care, with both their San Marcos and Oceanside offices sending referrals to our program. As a FQHC, True Care sees many indigent and uninsured residents of the region and their San Marcos site referred 14 potential clients to PASD in 2025 alone. Since 2008, we have strengthened our collaboration with True Care and we continue to work closely with them to meet the needs of North County 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.	PASD has over 200 partnerships including clinics, FQHCs, and hospitals. In North County SD, these are: True Care, Neighborhood Healthcare, St. Leo's Medical Program, and Vista Community Clinic.
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.	CFH's mission is to improve community health and wellness, expand access to care for all, and support physicians through engaged volunteerism. CFH recruits, mobilizes, and supports hundreds of volunteer physicians and healthcare professionals to provide free preventive and specialty healthcare to uninsured and underinsured San Diegans. Our organizational goals center on reducing barriers to care, strengthening care coordination across the safety-net system, and advancing health equity for communities disproportionately impacted by chronic disease, delayed treatment, and limited access to specialty services. CFH was established in 1968 as the philanthropic arm of the San Diego County Medical Society, created to connect physicians with community needs and expand access to care for vulnerable residents. Over the past five decades, CFH has evolved into a trusted regional leader in preventive health, specialty-care access, and community-based health improvement. Since its founding, CFH has served more than 35,000 San Diegans through a network of volunteer physicians, community health workers, nurses, and collaborative partners including FQHCs, faith-based organizations, community-based organizations, and local health systems. ***Community Impact*** CFH provides access to critically needed healthcare for uninsured, low-income residents who otherwise face insurmountable barriers to care. Our programs include Project Access San Diego (PASD), our flagship specialty-care access program; immunization and preventive health initiatives; a Speakers Bureau delivering culturally responsive health education; and youth and family programs supporting the emotional well-being of caregiving youth. CFH also partners with San Diego County HHSA, medical practitioners, researchers, and caregivers to develop best practices in community health education and prevention. CFH's work is intentionally focused in Healthy Places Index (HPI) communities, where residents experience the greatest health disparities. We meet community members in their neighborhoods, with staff who speak their language and reflect their cultural backgrounds. Our workforce includes medical professionals, community health workers, and—through strategic partnerships—student nurses completing supervised externship hours to strengthen the local healthcare pipeline. **Project Access San Diego (PASD)** Across San Diego County, thousands of uninsured adults face worsening health conditions because specialty care is financially out of reach. Federal cuts to Medi-Cal and the end of ACA subsidies have pushed more residents into the coverage gap which means earning too much to qualify for public insurance but far too little to afford premiums or deductibles. For these individuals, even "charity care" is no longer a guarantee. San Diego County does not have a County hospital for indigent care. Hospitals increasingly require patients to pay 20% of surgical costs, leaving uninsured adults with $3,000–$6,000 in out-of-pocket expenses for medically necessary procedures. For families living at 139–322% of the federal poverty level, this cost is insurmountable and the consequences are profound: • Delayed surgeries lead to chronic pain, disability, and preventable complications. • Patients postpone care, rely on emergency rooms for unmanaged conditions.

- Caregivers who tend to be women and essential workers lose income and stability with impacts to family well-being.
- Limited English proficiency and low digital literacy further restrict access to specialty care.

PASD fills this widening gap by coordinating donated specialty care and covering the remaining medical share of cost so that no patient is denied surgery due to finances. With a 0.6% medical appointment no-show rate, our trauma-informed care model ensures patients not only access care, but they also complete it.

Our PASD Program Model

- Referral and Eligibility: Patients are referred by community clinics, hospitals, social service partners, and our community health workers who are in the field daily. PASD identifies uninsured residents of San Diego County who fall outside Medi-Cal eligibility and cannot afford specialty care.
- Trauma-Informed Care Coordination: Bilingual care managers guide patients through every step of appointments, labs, imaging, pre-op requirements, transportation, interpretation, and post-operative follow-up. Our staff have an average of 35 touchpoints for each client in phone calls, emails, texts between the patient, referring clinic, specialist office, and hospital/surgery center charity care program, paperwork support, scheduling logistics and appointments. The staff build rapport and are considered trusted messengers.
- Surgery and Specialty Care: Volunteer physicians donate their time. Hospitals provide partial charity care. PASD surgery programming covers the remaining medical share of cost so patients are not burdened with debt.
- Ancillary Supports: PASD funds essential services that make surgery possible. These include: diagnostics (labs, imaging); medications; durable medical equipment; transportation for appointments; medical interpretation; and post-surgery follow-up.

Six-month follow-up surveys track improvements in quality of life, mobility, pain reduction, and ER utilization. These health gains also reduce costly emergency care and lost productivity, creating measurable savings for families, employers, and local healthcare systems.

Who We Serve

PASD primarily supports:

- Uninsured adults, primarily women ineligible for Medi-Cal
- Disadvantaged, marginalized, immigrant and refugee communities
- Low-income essential workers
- Individuals with limited English proficiency
- Uninsured Latina women with chronic gynecological and gastrointestinal conditions
- Residents in northern and inland San Diego County regions with limited specialty access

Client Story

A single surgery can restore a parent's ability to work, eliminate chronic pain, prevent long-term disability, and stabilize an entire household. The support of local funders ensures these outcomes are possible for women who have nowhere else to turn.

Within the last couple of years CFH supported families facing insurmountable challenges that were aided by the generosity of donors. For example, CFH aided a mother of three referred for uterine fibroids and received surgery through PASD. Prior to care, she struggled to work due to pain and bleeding. Post-surgery, she returned to full-time employment, began paying off her hospital bill for medical share of cost, and resumed supporting her family. She later received an in-office ophthalmology procedure and has since graduated from PASD, demonstrating CFH's commitment to continuity of care and successful case closure. With the assistance of her daughters, she expressed gratitude for the support that made surgery possible: "I am grateful to everyone aiding me on my journey and just when I think, 'if only I had someone to help me', these good deeds occur."

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

Verenice_Patient_Story.jpg

Salvador_Story.png

PASD_Stories.pdf

Bruno_-_Social_Media_Post.jpg

CFH_Annual_Report_0626.pdf

Please upload the annual operating budget for your organization.

CFH_Operational_Budget_2025-2026.pdf

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

San_Diego_County_Medical_Society_Foundation_DBA_Champions_for_Health_Audited_Financial_Statements_1.pdf

Please attach the first two pages of your Federal 990.

San_Diego_County_Medical_Society_Foundation_-_990_2pages.pdf

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

CFH_SanMarcosEDLetter.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	488079
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We have focused grant efforts on PASD. We have been successful with some grants and are seeking funds to help us provide consistent level of service to an increasing amount of recent referrals.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Payroll	$ 190,214.00	Includes benefits, workers compensation, and fees
Program Expenses	$ 62,000.00	Includes medicine, diagnostic tests, transportation, interpretation, and surgery share of cost
Events, Fundraising, Volunteer Recognition, Marketing	$ 147,250.00	Cost for annual gala included here
Medical Director	$ 9,000.00	
Overhead Expenses	$ 77,115.00	Includes equipment, rent, computers/IT, accounting, office expenses
Mileage	$ 2,500.00	
Total budget for this PROJECT:	$ 488,079.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Unity Fund	$ 50,000.00	C
Additional Funding Source 2	Kaiser Permanente	$ 25,000.00	C
Additional Funding Source 3	Conrad Prebys 2025	$ 100,000.00	C
Additional Funding Source 4	SD City College	$ 10,000.00	C
Additional Funding Source 5	GHD Immunizations	$ 10,000.00	C
Additional Funding Source 6	Parker Foundation	$ 10,000.00	C
Additional Funding Source 7	Alliance Healthcare Foundation	$ 25,000.00	C
Additional Funding Source 8	Conrad Prebys Foundation - Youth	$ 75,000.00	C
Additional Funding Source 9			
Additional Funding Source 10			

Code	Account	Total	Admin	Project Access/CRC	Community Health	Physician Support
Income						
4100	**Contract Income**					
	County HHSA Alzheimers ends Nov 2025	$ 9,790				$ 9,790
	County HHSA Alzheimers 11/25 - 5/26	$ 23,955	$ 3,600			$ 20,355
	State Master Agreement	$ 50,000	$ 10,000	$ 20,000	$ 20,000	
	TOTAL CONTRACT INCOME	**$ 83,745**	**$ 13,600**	**$ 20,000**	**$ 20,000**	**$ 30,145**
4200	**Donations/Contributions - Unrestricted**					
	CFH Board	$ 15,000	$ 15,000			
	SDCMS Board	$ 15,000	$ 15,000			
	SDCMS Dues	$ 20,000	$ 20,000			
	Other Donations	$ 40,000	$ 40,000			
	TOTAL UNRESTRICTED	**$ 90,000**	**$ 90,000**	**$ -**	**$ -**	**$ -**
4201	**Donations/Contributions - Restricted**					
	Clinic Contracts					
	Neighborhood Healthcare	$ 15,000		$ 15,000		
	Truecare	$ 37,500		$ 37,500		
	TOTAL RESTRICTED	**$ 52,500**	**$ -**	**$ 52,500**	**$ -**	**$ -**
4202	**Released from restriction**	**$ 3,500**				$ 3,500
	Event Income					
4302	Gala	$ 200,000	$ 100,000	$ 90,000	$ 10,000	
4303	Day at the Races	$ 15,000	$ 15,000			
4304	Other Activities	$ 10,000	$ 10,000			
4300	**TOTAL EVENTS**	**$ 225,000**	**$ 125,000**	**$ 90,000**	**$ 10,000**	**$ -**
4400	**Grants**					
	SD Unity Fund	$ 50,000		$ 50,000		
	Kaiser	$ 25,000		$ 25,000		
	Conrad Prebys Foundation 2025	$ 100,000		$ 100,000		
	SD City College	$ 73,152	$ 9,500	$ 10,000	$ 53,652	
	GHD Immunizations 10-12/2025	$ 20,000		$ 10,000	$ 10,000	
	Parker Foundation	$ 10,000		$ 10,000		
	Alzheimer Research Project	$ 12,000				$ 12,000
	UCSD GWEP Alzheimers	$ 15,000	$ 1,500			$ 13,500
	Alliance Healthcare Foundation	$ 25,000		$ 25,000		
	Conrad Prebys Foundation	$ 75,000		$ 75,000		
4400	**TOTAL GRANTS**	**$ 405,152**	**$ 11,000**	**$ 305,000**	**$ 63,652**	**$ 25,500**
4500	**Miscellaneous -Rent SDCMS**	**$ 8,280**	$ 8,280			
4600	**In-Kind**					
	PASD In -kind Services	$ 200,000		$ 200,000		
	SDCMS Marketing In Kind	$ 20,100	$ 20,100			
	TOTAL IN-KIND	**$ 220,100**	**$ 20,100**	**$ 200,000**	**$ -**	**$ -**
	TOTAL REVENUE	**$ 1,088,277**	**$ 267,980**	**$ 667,500**	**$ 93,652**	**$ 59,145**
	TOTAL CASH REVENUE	**$ 868,177**	**$ 247,880**	**$ 467,500**	**$ 93,652**	**$ 59,145**

Direct Expenses						
6000	**Payroll**					
6001	Salaries and Wages	$ 376,054	$ 126,450	$ 155,259	$ 94,345	
6002	Payroll Taxes	$ 27,169	$ 9,271	$ 10,981	$ 6,917	
6003	Staff Benefits	$ 39,630	$ 13,906	$ 15,349	$ 10,375	
6004	Workers Compensation	$ 3,386	$ 1,082	$ 1,498	$ 807	
6005	Payroll Fees	$ 13,764	$ 3,801	$ 7,127	$ 2,836	
	TOTAL PAYROLL	**$ 460,003**	**$ 154,509**	**$ 190,214**	**$ 115,280**	**$ -**
6010	**Program Consultants**					
	Medical Director	$ 9,000		$ 9,000		
	TOTAL CONSULTANTS	**$ 9,000**	**$ -**	**$ 9,000**	**$ -**	**$ -**
6020	**Staff Training**	**$ 500**	$ 500			
	TOTAL STAFF CONS TRAINING	**$ 469,503**	**$ 155,009**	**$ 199,214**	**$ 115,280**	**$ -**
6030	**Program Expenses**					
6031	Medicine / DME	$ 1,500		$ 1,500		
6032	Diagnostic Tests	$ 3,500		$ 3,500		
6033	Patient Transportation	$ 5,000		$ 5,000		
6034	Medical Interpretation	$ 2,000		$ 2,000		
	Surgeries Share of Cost	$ 50,000		$ 50,000		
6035	Medical Students - Leg Adv	$ 3,500				$ 3,500
6036	Physician Education - Alzheimers	$ 60,745	$ 5,100			$ 55,645
6037	Community Wellness Program	$ 20,708			$ 20,708	
	TOTAL PROGRAM EXPS	**$ 146,953**	**$ 5,100**	**$ 62,000**	**$ 20,708**	**$ 59,145**
6040	**Event Expenses**					
	Other activities	$ 1,000			$ 1,000	
	Day at the Races	$ 6,000	$ 6,000			
	Gala	$ 100,000		$ 100,000		
	TOTAL EVENT EXPS	**$ 107,000**	**$ 6,000**	**$ 100,000**	**$ 1,000**	**$ -**
6050	**Fundraising Expenses**					
	OME Consultants	$ 50,000	$ 10,000	$ 40,000		
	TOTAL FUNDRAISING EXPS	**$ 50,000**	**$ 10,000**	**$ 40,000**	**$ -**	
6060	**Marketing**					
	Giving Back Magazine	$ 8,000	$ 4,000	$ 4,000		
	Annual report printing & mailing	$ 2,430	$ 2,430			
	Give Smart	$ 4,500	$ 2,250	$ 2,250		
	TOTAL MARKETING	**$ 14,930**	**$ 8,680**	**$ 6,250**	**$ -**	**$ -**
6070	**Travel and Mileage**					
	Travel	$ -				
	Mileage	$ 3,000	$ 500	$ 2,500		
	TOTAL TRAVEL	**$ 3,000**	**$ 500**	**$ 2,500**	**$ -**	$ -
6080	**Meetings Expenses**					
6081	Board	$ 500	$ 500			
6085	Non-Board	$ 500	$ 500			
	TOTAL MEETINGS	**$ 1,000**	**$ 1,000**	**$ -**	**$ -**	**$ -**
6090	**In-Kind Services**					
	In Kind PASD	$ 200,000		$ 200,000		
	In Kind SDCMS SD Physician Advertising	$ 20,100	$ 20,100			
	TOTAL IN-KIND	**$ 220,100**	**$ 20,100**	**$ 200,000**	$ -	$ -
6100	**Volunteer Recognition**	**$ 1,000**		$ 1,000		
	TOTAL DIRECT EXPS	**$ 1,013,486**	**$ 206,389**	**$ 610,964**	**$ 136,988**	**$ 59,145**

Overhead Expenses						
6111	**Accounting and Audit**					
	Accounting Consultant	$ 15,000		$ 10,000	$ 5,000	
	Audit& Taxes	$ 20,000	$ 5,000	$ 10,000	$ 5,000	
	TOTAL ACCOUNTING & AUDIT	**$ 35,000**	**$ 5,000**	**$ 20,000**	**$ 10,000**	**$ -**
6112	**Taxes & Licenses**	**$ 1,000**	$ 1,000			
6113	**Office Expenses**					
	Phone/Internet Cloud Solutions	$ 3,500	$ 1,000	$ 2,000	$ 500	
	Postage Pitney Bowes	$ 2,000	$ 750	$ 750	$ 500	
	Website	$ 1,808	$ 904	$ 452	$ 452	
	Software subscriptions	$ 6,000	$ 2,000	$ 2,000	$ 2,000	
	UWSD Internet	$ 3,120	$ 1,040	$ 1,040	$ 1,040	
	Misc office	$ 1,500	$ 500	$ 500	$ 500	
	TOTAL OFFICE EXPS	**$ 18,928**	**$ 7,194**	**$ 6,742**	**$ 4,992**	**$ -**
6114	**Computer/IT**					
	Sound Off /IT Management	$ 9,096	$ 3,032	$ 3,032	$ 3,032	
	Datanet - SWC	$ 3,700		$ 3,700		
	TOTAL COMPUTER IT	**$ 12,796**	**$ 3,032**	**$ 6,732**	**$ 3,032**	**$ -**
6115	**Equipment**	**$ 12,000**	$ 3,500	$ 3,500	$ 5,000	
	Canon Printer Lease	**$ 7,000**	$ 3,500	$ 3,500		
	Vehicle Fuel & Maintenance	**$ 5,000**			$ 5,000	
6116	**Insurance**	**$ 41,000**	$ 12,833	$ 15,334	$ 12,833	
	Medical malpractice, cyber, excess & liability					
6117	**Rent Office**	**$ 63,646**	$ 30,032	$ 22,807	$ 10,807	
	United Way San Diego	**$ 63,646**	$ 30,032	$ 22,807	$ 10,807	
6118	**Bank, Merchant & Investment Fees**	**$ 2,000**		$ 2,000		
6110	**TOTAL OVERHEAD EXPS**	**$ 185,370**	**$ 61,591**	**$ 77,115**	**$ 46,664**	**$ -**
	TOTAL EXPENSES	**$ 1,198,856**	**$ 267,980**	**$ 688,079**	**$ 183,652**	**$ 59,145**
	TOTAL CASH EXPENSES	**$ 978,756**	**$ 247,880**	**$ 488,079**	**$ 183,652**	**$ 59,145**
	TOTAL SURPLUS / (DEFICIT)	**$ (110,579)**	**$ 0**	**$ (20,579)**	**$ (90,000)**	**$ -**

efile Public Visual Render | ObjectId: 202640609349300109 - Submission: 2026-03-01 | TIN: 95-2568714

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 10-01-2024 , and ending 09-30-2025

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

C Name of organization
SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION DBA CHAMPIONS FOR HEALTH

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 4699 MURPHY CANYON RD STE 102
Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: SAN DIEGO, CA 92123

D Employer identification number: 95-2568714

E Telephone number: (858) 300-2780

G Gross receipts $ 1,392,741

F Name and address of principal officer:
ADAMA DYONIZIAK
4699 MURPHY CANYON RD STE 102
SAN DIEGO, CA 92123

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

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

H(c) Group exemption number

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

J Website: CHAMPIONSFORHEALTH.ORG

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

L Year of formation: 2004

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE MISSION OF CHAMPIONS FOR HEALTH IS TO IMPROVE COMMUNITY HEALTH & WELLNESS, ACCESS TO CARE FOR ALL, AND SUPPORT FOR PHYSICIANS THROUGH ENGAGED VOLUNTEERISM.

Activities & Governance

2	Check this box ☐		
3	Number of voting members of the governing body (Part VI, line 1a)	3	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	400
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)	705,738	335,463
9	Program service revenue (Part VIII, line 2g)	3,680,966	933,270
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,041	53,305
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-55,972	-28,328
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,352,773	1,293,710

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)	776,398	723,192
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 1,225		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,805,494	1,240,529
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,581,892	1,963,721
19	Revenue less expenses. Subtract line 18 from line 12	-229,119	-670,011

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,470,640	1,690,737
21	Total liabilities (Part X, line 26)	237,469	126,933
22	Net assets or fund balances. Subtract line 21 from line 20	2,233,171	1,563,804

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 ADAMA DYONIZIAK EXECUTIVE DIRECTOR Type or print name and title	2026-02-18 Date

Paid Preparer Use Only					
	Print/Type preparer's name	Preparer's signature	Date 2026-02-16	Check ☐ if self-employed	PTIN P00668234
	Firm's name CONSIDINE & CONSIDINE				Firm's EIN 95-2694444
	Firm's address 8989 RIO SAN DIEGO DRIVE SUITE 250 SAN DIEGO, CA 921081604				Phone no. (619) 231-1977

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

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:

THE MISSION OF CHAMPIONS FOR HEALTH IS TO IMPROVE COMMUNITY HEALTH & WELLNESS, ACCESS TO CARE FOR ALL, AND SUPPORT FOR PHYSICIANS THROUGH ENGAGED VOLUNTEERISM.

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

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

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

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

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

4a (Code:) (Expenses $ 556,597 including grants of $) (Revenue $ 8,333)

PROJECT ACCESS SAN DIEGO - SINCE 2008, PROJECT ACCESS SAN DIEGO (PASD) HAS PROVIDED A REFERRAL PATHWAY TO SPECIALTY MEDICAL CARE SERVICES FOR UNINSURED ADULTS, BETWEEN 139% AND 322% OF THE FEDERAL POVERTY LEVEL, WHO ARE NOT ELIGIBLE FOR MEDI-CAL OR MEDICARE AND CANNOT AFFORD INSURANCE PREMIUMS, INCLUDING COVERED CALIFORNIA. PASD RECEIVES PATIENT REFERRALS FROM HEALTH CENTERS AND COMMUNITY CLINIC PARTNERS AND THEN ARRANGES ELECTIVE, MEDICALLY NECESSARY OUTPATIENT PROCEDURES BY LEVERAGING DONATED CARE. SPECIALTY CARE SERVICES ARE DELIVERED BY 300 VOLUNTEER DOCTORS, REPRESENTING 34 SPECIALTIES, TOTALING NEARLY 28 MILLION DOLLARS IN DONATED CARE SINCE THE PROGRAM'S INCEPTION.

4b (Code:) (Expenses $ 977,407 including grants of $) (Revenue $ 683,893)

IMMUNIZE SAN DIEGO - IMMUNIZE SAN DIEGO ADDRESSES THE HEALTH NEEDS OF LOW INCOME, UNINSURED, AND UNDER IMMUNIZED POPULATIONS WITHIN SAN DIEGO COUNTY BY PROVIDING FREE COVID AND FLU VACCINES IN TANDEM, IN HEALTH EQUITY PRIORITY ZIP CODES. OUR PRIORITY LOCATIONS INCLUDE SKILLED NURSING FACILITIES, SENIOR AND LOW-INCOME HOUSING AND SERVICES CENTERS, K-18 SCHOOLS, FARMS, AND FAITH BASED ORGANIZATIONS.

4c (Code:) (Expenses $ 184,452 including grants of $) (Revenue $ 241,044)

ALZHEIMERS CLINICAL ROUNDTABLE - THE ALZHEIMER'S PROJECT CLINICAL ROUNDTABLE, A GROUP OF NEUROLOGISTS, PSYCHIATRISTS, GERIATRICIANS, AND GERIATRIC PSYCHOLOGISTS, HAVE BEEN WORKING SINCE 2015 TO DEVELOP TOOLS TO ASSIST THE PRIMARY CARE PROVIDERS WHO WILL CARE FOR THE VAST MAJORITY OF PATIENTS EXPERIENCING COGNITIVE DECLINE, AS WELL AS ASSIST THEIR FAMILY MEMBERS AND CAREGIVERS. PRIMARY CARE PHYSICIANS AND PROVIDERS CAN SCREEN AND EVALUATE FOR ALZHEIMER'S DISEASE AND RELATED DEMENTIAS USING REGULARLY UPDATED CLINICAL GUIDELINES, AND ACCESS TOOLS TO MANAGE BEHAVIORAL ISSUES. GRAND ROUNDS, VIRTUAL AND ON-SITE EDUCATION, AND CONFERENCES ARE OFFERED THROUGHOUT THE YEAR TO INFORM PRIMARY CARE PROVIDERS AND THEIR STAFF ON BEST PRACTICES AND NEW RESOURCES.

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

4e **Total program service expenses** 1,718,456

Form **990** (2024)

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Form 990 (2024) Page **3**

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**	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions. . . .	**2**	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates			

CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
FINANCIAL STATEMENTS
SEPTEMBER 30, 2025 AND 2024

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH

		Pages
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
San Diego County Medical Society Foundation
DBA Champions for Health

Opinion

We have audited the accompanying financial statements of San Diego County Medical Society Foundation DBA Champions for Health (a nonprofit organization), which comprise the statements of financial position as of September 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 present fairly, in all material respects, the financial position of San Diego County Medical Society Foundation DBA Champions for Health as of September 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 the San Diego County Medical Society Foundation DBA Champions for Health 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 the San Diego County Medical Society Foundation DBA Champions for Health's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

8989 RIO SAN DIEGO DRIVE, SUITE 250 • SAN DIEGO, CA 92108
TEL 619-231-1977 • FAX 619-231-8244 • www.cccpa.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 the San Diego County Medical Society Foundation DBA Champions for Health'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 San Diego County Medical Society Foundation DBA Champions for Health's ability to continue as a going concern for a reasonable period of time.

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

Considine & Considine

CONSIDINE & CONSIDINE
An accountancy corporation

February 17, 2026

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash	$ 1,077,439	$ 1,347,306
Investments (note 4)	453,331	415,992
Grants and contracts receivable (note 5)	71,407	523,315
Prepaid expenses	-	22,371
Related party receivable (note 11)	1,382	725
	1,603,559	2,309,709
PROPERTY AND EQUIPMENT (note 3)	21,765	37,938
OTHER ASSETS		
Operating lease right-of-use asset (note 12)	65,413	122,993
TOTAL ASSETS	1,690,737	2,470,640
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	912	17,466
Accrued expenses	34,926	39,103
Operating lease liability - current portion (note 12)	58,686	53,733
Related party note payable (note 11)	22,500	45,000
Deferred revenue	-	9,000
	117,024	164,302
LONG-TERM LIABILITIES		
Operating lease liability (note 12)	9,909	73,167
TOTAL LIABILITIES	126,933	237,469
NET ASSETS (note 7)		
Without donor restrictions	1,400,634	1,982,364
With donor restrictions	163,170	250,807
	1,563,804	2,233,171
TOTAL LIABILITIES AND NET ASSETS	$ 1,690,737	$ 2,470,640

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contract income	$ 933,270	$ -	$ 933,270
Grant revenue	68,710	41,500	110,210
In-kind donations	315,966	-	315,966
Contributions	51,100	-	51,100
Investment income, net (note 4)	52,183	1,766	53,949
Rent revenue	8,280	-	8,280
	1,429,509	43,266	1,472,775
Special events (note 10)			
Events revenue	236,576	-	236,576
Less: Direct benefit to donors	(62,423)	-	(62,423)
	174,153	-	174,153
Funds released from restrictions (note 7)	130,903	(130,903)	-
TOTAL REVENUE	1,734,565	(87,637)	1,646,928
EXPENSES			
Program	2,034,422	-	2,034,422
General and administrative	244,040	-	244,040
Fundraising	37,833	-	37,833
	2,316,295	-	2,316,295
CHANGE IN NET ASSETS	(581,730)	(87,637)	(669,367)
NET ASSETS, BEGINNING OF YEAR	1,982,364	250,807	2,233,171
NET ASSETS, END OF YEAR	$ 1,400,634	$ 163,170	$ 1,563,804

See accompanying notes

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contract income	$ 3,680,966	$ -	$ 3,680,966
Grant revenue	51,639	445,120	496,759
In-kind donations	301,730	-	301,730
Contributions	32,642	-	32,642
Investment income, net (note 4)	67,250	5,540	72,790
Rent revenue	6,000		6,000
	4,140,227	450,660	4,590,887
Special events (note 10)			
Events revenue	242,527	-	242,527
Less: direct benefit to donors	(66,190)	-	(66,190)
	176,337	-	176,337
Funds released from restrictions (note 7)	283,557	(283,557)	-
TOTAL REVENUE	4,600,121	167,103	4,767,224
EXPENSES			
Program	4,498,365	-	4,498,365
General and administrative	285,686	-	285,686
Fundraising	161,543	-	161,543
	4,945,594	-	4,945,594
CHANGE IN NET ASSETS	(345,473)	167,103	(178,370)
NET ASSETS, BEGINNING OF YEAR	2,327,837	83,704	2,411,541
NET ASSETS, END OF YEAR	$ 1,982,364	$ 250,807	$ 2,233,171

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Program Services					Supporting Services		
	Immunizations	Project Access	Alzheimers Project	Other Programs	Total Program Services	General and Administrative	Fundraising	Total
EXPENSES								
Bank charges	$ -	$ -	$ -	$ -	$ -	$ 2,862	$ -	$ 2,862
Depreciation	16,173	-	-	-	16,173	-	-	16,173
Insurance	-	7,875	24,198	-	32,073	8,834	-	40,907
Leasing costs	11,899	23,649	-	-	35,548	23,872	-	59,420
Marketing	2,070	2,070	-	-	4,140	21,718	-	25,858
Medical services	548,910	35,293	-	25,916	610,119	-	-	610,119
Medical services in-kind	-	295,866	-	-	295,866	-	-	295,866
Meetings and education	-	60,900	160,254	2,678	223,832	933	145	224,910
Office expenses	9,625	7,433	-	2,680	19,738	2,308	-	22,046
Outside services and consulting	11,863	36,866	-	12,962	61,691	11,784	1,080	74,555
Payroll costs	286,063	309,049	-	-	595,112	149,315	-	744,427
Printing and postage	474	3,161	-	225	3,860	-	-	3,860
Professional fees	10,700	23,363	-	-	34,063	19,700	-	53,763
Special event expenses (note 10)	-	-	-	-	-	-	99,031	99,031
Tax and licenses	-	-	-	-	-	619	-	619
Technology and communication	17,244	18,525	-	68	35,837	1,437	-	37,274
Travel	62,386	3,933	-	-	66,319	506	-	66,825
Volunteer recognition	-	51	-	-	51	152	-	203
	977,407	828,034	184,452	44,529	2,034,422	244,040	100,256	2,378,718
Less: Direct benefit to donors	-	-	-	-	-	-	(62,423)	(62,423)
TOTAL EXPENSES	$ 977,407	$ 828,034	$ 184,452	$ 44,529	$ 2,034,422	$ 244,040	$ 37,833	$ 2,316,295

See accompanying notes

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Program Services					Supporting Services		
	Immunizations	Project Access	Alzheimers Project	Other Programs	Total Program Services	General and Administrative	Fundraising	Total
EXPENSES								
Bad debt expense	$ -	$ 750	$ -	$ -	$ 750	$ 31,225	$ -	$ 31,975
Depreciation	16,174	-	-	-	16,174	-	-	16,174
Grants and scholarships	-	334	-	-	334	-	-	334
Insurance	37,907	2,498	-	-	40,405	2,674	-	43,079
Leasing costs	853	-	-	12,062	12,915	46,268	-	59,183
Marketing	340	-	-	1,140	1,480	33,764	-	35,244
Medical services	2,728,303	36,853	-	53,177	2,818,333	-	-	2,818,333
Medical services in-kind	-	281,630	-	-	281,630	-	-	281,630
Meetings and education	-	-	262,522	3,427	265,949	2,735	3,427	272,111
Office expenses	15,452	1,474	-	1,562	18,488	12,085	-	30,573
Outside services and consulting	-	9,000	-	-	9,000	5,590	96,144	110,734
Payroll costs	152,203	384,198	-	134,684	671,085	125,763	-	796,848
Printing and postage	28	912	-	-	940	996	-	1,936
Professional fees	29,063	6,112	-	-	35,175	18,175	-	53,350
Special event expenses (note 10)	-	-	-	-	-	-	128,162	128,162
Tax and licenses	-	-	-	-	-	1,001	-	1,001
Technology and communication	12,497	5,477	-	4,636	22,610	4,551	-	27,161
Travel	300,022	928	-	1,220	302,170	823	-	302,993
Volunteer recognition	45	882	-	-	927	36	-	963
	3,292,887	731,048	262,522	211,908	4,498,365	285,686	227,733	5,011,784
Less: Direct benefit to donors	-	-	-	-	-	-	(66,190)	(66,190)
TOTAL EXPENSES	$ 3,292,887	$ 731,048	$ 262,522	$ 211,908	$ 4,498,365	$ 285,686	$ 161,543	$ 4,945,594

See accompanying notes

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
DBA CHAMPIONS FOR HEALTH
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025	2024
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	$ (669,367)	$ (178,370)
ADJUSTMENT TO RECONCILE CHANGE IN NET ASSETS		
TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES		
Depreciation	16,173	16,174
Net realized and unrealized (gain)/loss	(644)	(50,749)
Changes in operating assets and liabilities:		
Grants and contracts receivable	451,908	221,013
Prepaid expenses	22,371	(12,287)
Related party receivable	(657)	76
Operating right-of-use assets	(725)	3,907
Accounts payable	(16,554)	(10,374)
Accrued expenses	(4,177)	13,782
Deferred revenue	(9,000)	(7,849)
Related party note payable	(22,500)	45,000
Fiscal agency payable	-	(9,663)
	420,666	243,605
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	(233,172)	30,660
CASH FLOWS PROVIDED/(USED) BY INVESTING ACTIVITIES		
Purchases of investments	(382,865)	(444,295)
Proceeds of investments	346,170	246,081
	(36,695)	(198,214)
NET INCREASE/(DECREASE) IN CASH	(269,867)	(167,554)
CASH, BEGINNING	1,347,306	1,514,860
CASH, ENDING	$ 1,077,439	$ 1,347,306
SUPPLEMENTAL DISCLOSURES:		
Income taxes paid	$ -	$ -
Interest paid	$ -	$ -

See note 12 for cash flow transactions related to operating leases

NOTE 1 THE ORGANIZATION

The San Diego County Medical Society Foundation DBA Champions for Health (the "Foundation") is a California Nonprofit Organization. The Foundation's mission is to improve community health and wellness, access to care for all, and support physicians through engaged volunteerism. The Foundation was formed as a separate non-for-profit corporation by the leadership of the San Diego County Medical Society ("SDCMS") in 2004 to facilitate volunteerism on the part of the SDCMS members, and SDCMS remains committed to the success of the Foundation, as demonstrated through donated services annually.

The Foundation's programs consist of the following initiatives:

Community Health and Wellness

The Foundation supports community health and wellness through a variety of prevention activities, including free COVID, flu immunizations and other vaccinations, blood pressure screening, and community health education via the Speaker's Bureau. These programs are provided to the community without charge.

Project Access San Diego

Project Access San Diego ("PASD") is a program which arranges elective, medically necessary outpatient procedures by leveraging donated care. Patients are uninsured adults, with finances that are between 139% - 322% of the federal poverty level, making them ineligible for Medi-Cal, and cannot afford Covered California premiums. The patients are referred by partner FQHCs and free clinics. PASD specialty services are delivered by 300+ volunteer doctors and a dozen hospitals and surgery centers, representing 34 specialties.

Project Access San Diego also added an emotional well-being curriculum delivered in-home to youth and their families. This curriculum strives to improve communication among family members, improve understanding about the impacts of chronic health needs, and increase the youth's ability to identify their cultural and related strengths for improved emotional well-being.

Medical Student Support

Students participate with physicians from around California learning about legislative impact on healthcare policy and interacting with legislators in Sacramento during legislative day. These programs are developed to sensitize students to the needs of the San Diego community and to promote physician retention in San Diego after graduation and residency.

Retired Physicians Society

The Foundation is convening retired physicians living in the San Diego community who are interested in continuing to use their talents and skills in a voluntary capacity. At quarterly meetings, members have an opportunity to network with a variety of community organizations that would value and utilize their concerns facing our community. The goal is to provide opportunities for retired physicians to connect with, become involved with, participate in, and offer leadership to organizations that serve the healthcare needs of the underserved in our community.

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 Foundation 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 Foundation 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 Foundation 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.

Concentration of credit risk - The Foundation maintains its cash in bank deposit account which, at times, may exceed federally insured limits. The Foundation has not experienced any losses in such accounts. The Foundation believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash - The Foundation considers financial instruments with a fixed maturity date of less than three months to be cash equivalents. The Foundation maintains its bank accounts with a national bank.

Property and equipment - Property and equipment are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives of five to forty years. When items of property and equipment are sold or retired, related cost and accumulated depreciation are removed from the accounts, and any gain or loss is included in income.

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.

Realized and unrealized gains and losses are included in the accompanying statement of activities and changes in net assets. Investment income is recognized as revenue in the period it is earned. The Foundation did not incur any material direct or indirect investment management fees during the years ended September 30, 2025 and 2024.

Fair value measurement - The Foundation follows accounting standards which define fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Revenue recognition – The Foundation follows accounting standards for recognition of revenue on contracts with customers. This standard'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 entitles in exchange for those goods and services. The standards also clarify 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.

Deferred revenue - Revenue received in advance of a special event is deferred and recognized when earned.

The Foundation follows accounting standards for contributions received and contributions made, related to (1) evaluating whether transactions should be accounted for as contributions or exchange transactions, and (2) determining whether a contribution is conditional. Conditional grants are not recorded until grantees meet the terms of the conditions.

Donor-imposed restrictions - All contributions received are considered to be without donor restrictions and available for general use unless designated by the donor for a specific purpose. Amounts received designated for future periods or restricted by the donor for specific purposes are reported as an increase in net assets with donor restrictions. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions. If a restriction is fulfilled in the same period in which the contribution is received, the support is reported as net assets with donor restrictions and then released from restriction in the same period.

In-kind contributions - In-kind contributions are reflected as contributions at fair value at the date of donation and are reported as unrestricted support unless specific donor stipulations specify how donated assets must be used. All donated services recognized created a non-financial asset or required specialized skills that would have been purchased if not donated. The fair market value of contributed professional services is reported as support and expense in the period in which the services are performed. The Foundation bases the fair value of medical services on normalized Medicare rates. There are numerous other individuals who volunteer their time and perform a variety of tasks to assist the Foundation with the medical program, fundraising, and administrative support. These donated services are not reflected in the financial statements as they do not meet the criteria for recognition as contributions.

During 2025 and 2024, the Foundation received in-kind donations as follows:

	2025	2024
Medical services	$ 295,866	$ 281,630
Marketing	20,100	20,100
	$ 315,966	$ 301,730

Contract revenue - Contract revenue is recognized in the period in which the related work is performed in accordance with the terms of the contract. A receivable is recorded when revenue earned under a contract exceeds the cash received. Deferred contract revenue is recorded when cash received under a contract exceeds the revenue earned.

Grants revenue – Grants revenue consist of grants and are recorded in the year the grant is awarded. Conditional grants are not recognized until the conditions are substantially met. Unconditional grants that are expected to be collected within one year are recorded at their net realizable value. Grants that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Foundation provides for probable losses on grants receivable using the allowance method. The allowance is determined based on management's experience and collection efforts.

Credit losses – The Foundation applies an expected credit loss model to measure credit impairment on financial assets measured at amortized cost. Under this model, the Foundation estimates expected credit losses based on historical experience, current conditions, and reasonable and supportable forecasts. The expected credit loss methodology applies to trading receivables, financing receivables, held-to-maturity debt securities, and certain off-balance-sheet credit exposures, including loan commitments, standby letters of credit, financial guarantees, and other similar instruments. It also applies to net investments in leases recognized by a lessor. Financial assets held by the Foundation that are subject to this guidance consist primarily of contracts receivable.

Functional allocation of expenses - The Foundation allocates its expenses on a functional basis among its program and support services. Directly identifiable expenses are charged to program and supporting services. There are certain categories of expenses that are attributable to more than one program or supporting function and require allocation on the basis of periodic time and expense studies. Personnel expenses are allocated on the basis of estimated time spent. Other overhead expenses including outside services and consulting, technology and communication, leasing costs, professional fees, and insurance are allocated based on overall usage.

Advertising - The Foundation follows the policy of expensing advertising costs as incurred. Advertising expense consisting of magazine placements was $5,758 and $15,144 for the years ended September 30, 2025 and 2024, respectively, and is included in marketing expense on the statement of functional expenses. The majority of advertising expenses incurred by the Foundation were contributed by SDCMS and recorded as an in-kind contribution.

Leases – The Foundation applies a right-of-use lease accounting model that requires recognition of a right-of-use (ROU) asset and related lease liability on the statement of financial position for leases with terms greater than 12 months, along with disclosure of key information about leasing arrangements. Lease terms include options to renew only when the Foundation is reasonably certain the option will be exercised. Leases are classified as either operating or finance leases. Operating lease liabilities and their corresponding ROU assets are initially measured based on the present value of lease payments over the lease term. Because the rate implicit in the lease is generally not readily determinable, the Foundation uses the treasury yield rate to discount lease payments. Finance leases are generally those that transfer control of substantially all the benefits of the underlying asset to the Foundation over its estimated useful life. At September 30, 2025 and 2024, the Foundation had no finance leases.

Income taxes - The Foundation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Foundation files tax returns in the U.S. Federal jurisdiction and the State of California. The Foundation, however, may be subject to tax on income which is not related to its exempt purpose. For the years ended September 30, 2025 and 2024, no such unrelated business taxable income was reported and, therefore, no provision for income taxes has been made.

The Foundation follows accounting standards which clarify the accounting for uncertainty in income taxes recognized in the Foundation'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 September 30, 2025 and 2024, the Foundation has not accrued interest or penalties related to uncertain tax positions.

NOTE 3 PROPERTY AND EQUIPMENT

Major categories of property and equipment are summarized as follows:

	2025	2024
Vehicles	$ 64,990	$ 64,990
Vaccine refrigerators	15,877	15,877
	80,867	80,867
Accumulated depreciation	(59,102)	(42,929)
	$ 21,765	$ 37,938

NOTE 4 INVESTMENTS

The Foundation's investments consist of the following:

	2025	2024
Exchange traded funds	$ 453,331	$ 415,992

The following schedule summarizes the investment return and its classification in the statement of activities for the years ended September 30:

	Unrestricted	With donor restriction	Total
2025 Realized and unrealized gains	$ 52,183	$ 1,766	$ 53,949

	Unrestricted	With donor restriction	Total
2024 Realized and unrealized losses	$ 67,250	$ 5,540	$ 72,790

NOTE 5 GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consist of the following at September 30:

	2025	2024
Grants receivable:		
Due in less than one year	$ 63,502	$ 158,450
Due in excess of one year	-	-
	63,502	158,450
Contracts receivable:		
Due in less than one year	7,905	364,865
Due in excess of one year	-	-
	7,905	364,865
Total grants and contracts receivable	71,407	523,315
Less:		
Allowance for uncollectible grants receivable	-	-
Allowance for expected credit losses on contracts receivable	-	-
	$ 71,407	$ 523,315

NOTE 6 FAIR VALUE MEASUREMENT

The Foundation 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.

In determining fair value, the Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible as well as considers counterparty credit risk in its assessment of fair value.

The investments in common stock, mutual funds, fixed income, and alternative investments are valued at market prices in active markets and are classified as Level 1.

The methods described above may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement and the reporting date. There are no Foundation assets requiring the use of Level 3 inputs for the years presented and there were no changes in the methods used to measure fair value at September 30, 2025 and 2024.

Financial assets and liabilities carried at fair value measured on a recurring basis at September 30, 2025 are classified in one of the three categories previously described as follows:

	Level 1	Level 2	Level 3	Total
Exchange traded funds	$ 453,331	$ -	$ -	$ 453,331

Financial assets and liabilities carried at fair value measured on a recurring basis at September 30, 2024 are classified in one of the three categories previously described as follows:

	Level 1	Level 2	Level 3	Total
Exchange traded funds	$ 415,992	$ -	$ -	$ 415,992

NOTE 7 NET ASSETS

Net assets consist of the following:

	2025	2024
Without donor restrictions:	$ 1,400,634	$ 1,982,364
With donor restrictions:		
Subject to expenditure for a specific purpose:		
Supporting the emotional well being of youth caregivers	110,848	196,573
Simon/Hertzka fund	2,322	4,234
	113,170	200,807
Perpetual in nature (see note 9)	50,000	50,000
Total net assets with donor restrictions	163,170	250,807
Total net assets	$ 1,563,804	$ 2,233,171

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restriction specified by donors as follows:

	2025	2024
Supporting the emotional well being of youth caregivers	$ 85,725	$ 3,427
Project access	41,500	74,670
Simon/Hertzka fund	2,678	4,010
Hay Award	1,000	1,000
TB Elimination Alliance	-	30,000
Speakers bureau	-	170,450
	$ 130,903	$ 283,557

NOTE 8 RETIREMENT PLAN

The Foundation sponsors a 401 (k) plan for all eligible employees. The Foundation matches 100% of all eligible employees' contributions up to 6% of gross pay. The Foundation's contribution to the retirement plan for the years ended September 30, 2025 and 2024 was $25,089 and $26,093, respectively.

NOTE 9 ENDOWMENT FUND

In 2022 the Foundation received funds totaling $50,000 from a board member, for the purpose of establishing a restricted endowment fund. As a result, the Foundation is now subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Foundation 's Board of Directors has interpreted the UPMIFA as permitting the expenditure or accumulation of as much of endowment funds as the Foundation determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund was established, even if this results in the occasional invasion of the endowment's historical gift value. Thus, at times, the value of donor-restricted assets may fall below the level that a donor requires the Foundation to maintain as restricted net assets. As of September 30, 2025, the value of the donor-restricted assets had not fallen below the original donated level.

The Foundation classifies as restricted endowment net assets (a) the original value of gifts used to establish endowments and (b) the original value of subsequent gifts to endowments: collectively known as "historical gift value."

Included in investments on the Statement of Financial Position are donor restricted long-term investments held in an endowment fund. The objective of the endowment fund is to provide an award to be presented by the outgoing board president each year to a physician who has gone above and beyond the call of duty and leaves a legacy in the medical field as well as to support the continuing operations of the Foundation. The Foundation's Board of Directors have delegated authority over the investment of the Endowment Fund to the Investment Committee (the "Committee"). The Committee is responsible for the oversight of the investments of the Endowment Fund and for reporting on the Fund's performance to the Board. The Committee is authorized to retain an investment manager to make investment decisions.

To achieve the desired objective, the Foundation will adopt an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are typically invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to meet the annual distribution policy rules while growing the fund if possible. Investment risk is measured in terms of the total endowment fund, investment assets, and allocation between asset classes. Strategies are managed to not expose the fund to unacceptable levels of risk.

Endowment payout is defined as all earnings on the historical value of the original gift that can be used for appropriation every year. The first $1,000 of this amount will be used as an award and any remainder will be available for Foundation -wide operating purposes, including investment management fees for the Endowment Fund.

The portion of the Endowment Fund that is classified as with donor restrictions (to be held in perpetuity) is not reduced by losses on the investments of the fund. Losses on the investments of the funds reduce the net assets with donor restrictions to the extent that donor-imposed temporary restrictions on net appreciation of the fund have not been met before the loss occurs. Any remaining losses reduce net assets without donor restrictions. All additions over the historical gift value may, subject to the discretion of the board of directors, to be used to fund distributions supporting the purposes of the fund.

Changes in endowment net assets as of September 30, 2025 and 2024 are as follows:

	2025	2024
Endowment net assets, beginning of year	$ 50,000	$ 50,000
Contributions	-	-
Investment income	1,000	1,000
Distributions	(1,000)	(1,000)
Endowment net assets, end of year	$ 50,000	$ 50,000

NOTE 10 SPECIAL EVENTS

Special event revenues and expenses are directly related to the Champions Soiree and Casino Night and consist of the following for the years ended September 30:

	2025	2024
Revenue:		
Champions Gala	$ 236,576	$ 192,520
Casino Night	-	50,007
	236,576	242,527
Expenses:		
Champions Gala	99,031	96,766
Casino Night	-	31,396
	99,031	128,162
Net special events income	$ 137,545	$ 114,365

NOTE 11 RELATED PARTY TRANSACTIONS

The Foundation receives contributions from SDCMS, a related party through common board membership. Amounts received from SDCMS, which were forwarded from individual contributions that were collected through dues payments, for the years ended September 30, 2025 and 2024 were $4,859 and $4,375, respectively, and are recorded as unrestricted contributions on the Statement of Activities and Changes in Net Assets. At September 30, 2025 and 2024, amounts due from SDCMS were $1,382 and $725, respectively.

The Foundation reimburses SDCMS for certain operational expenses. The Foundation had amounts due to SDCMS for reimbursement of expenses of $0 and $758 at September 30, 2025 and 2024, respectively. The following is a summary of expenses reimbursed to SDCMS for the years ended September 30, 2025 and 2024:

	2025	2024
Insurance	$ 38,409	$ 40,580
Marketing	2,142	4,492
Program expenses	3,332	3,427
Other overhead expenses	9,813	9,096
	$ 53,696	$ 57,595

In December 2020, the Foundation entered into a new facility lease agreement (see Note 12). As part of the new facility lease agreement, the Foundation entered into a sublease agreement. As part of the initial agreement, SDCMS was obligated to pay the Foundation $500 per month for the duration of the lease (See Note 12). In October 2024, the rent was increased to $560 per month.

In August 2024, the Foundation borrowed $45,000 from SDCMS for the purpose of placing a deposit on the venue for a special event that occurred in June 2025. The amount borrowed does not bear interest and is due on demand. In September 2025, the Foundation and SDCMS agreed that they would share the cost of the venue and only half of the original amount would need to be repaid. As of September 30, 2025 and 2024, the Foundation had amounts due to SDCMS of $22,500 and $45,000 respectively.

NOTE 12 LEASES

Operating Leases

The Foundation leases a facility location from SDCMS, a related party through common board membership, under an operating lease with a 36-month initial term ending on November 30, 2023. This lease was modified, extending the existing lease term to November 30, 2026.

Supplemental cash flow information related to operating leases is as follows September 30:

	2025	2024
Right-of-use assets obtained in exchange for new operating lease liabilities	$ -	$ 159,609
Cash paid for amounts included in the measurements of lease liabilities:		
Operating cash flows for operating leases	$ 60,053	$ 40,658

Weighted average lease term and discount rate were as follows at September 30:

	2025	2024
Weighted average remaining lease term	1.25 years	2.25 years
Weighted average discount rate	4.98%	4.98%

The components of total lease cost consisted of the following at September 30:

	2025	2024
Operating lease cost	$ 59,420	$ 49,517
Short term lease cost	-	9,666
Total lease cost	$ 59,420	$ 59,183

Future minimum undiscounted lease payments related to the related party operating lease liability for the years ended September 30 is as follows:

2026	$ 61,945
2027	15,604
Total undiscounted lease payments	77,549
Less: present value discount	(4,383)
Total operating lease liability	$ 73,166

NOTE 13 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation is substantially supported by contributions with donor restrictions and In-kind donations. Contributions and expenses are monitored on a monthly basis by the Foundation's management and a committee of the Board of Directors. The level of assets are monitored on an annual basis. The Foundation's goal is to be able to function within the boundaries of the income received throughout the year.

The following reflects the Foundation's financial assets as of September 30, 2025 and 2024, reduced by any amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

	2025	2024
Financial assets, at year-end:		
Cash	$ 1,077,439	$ 1,347,306
Investments	453,331	415,992
Grants and contracts receivable	71,407	523,315
Related party receivable	1,382	725
Total financial assets	1,603,559	2,287,338
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions:		
Perpetual in nature	(50,000)	(50,000)
Restricted by purpose	(113,170)	(200,807)
	(163,170)	(250,807)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,440,389	$ 2,036,531

NOTE 14 SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 17, 2026, the date on 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.

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Community Resource Center

BOARD RESOLUTION

The Community Resource Center Board of Directors authorizes the following individuals to apply for, execute and enter into any contract sponsored by Federal, State, County or local city agency or private Foundation, to include amendments, modifications and extensions:

John Van Cleef, Chief Executive Officer

Corrie McCoy, Chief Operating Officer

Consent previously authorized for any other individuals is hereby revoked by this action.

PASSED AND ADOPTED this 28th day of November 2023

SIGNED: DocuSigned by: Saundra Moton

Saundra Moton, Secretary

Title

Community Resource Center 2026 Holiday Baskets

06/17/2026

id. 54428983

by **Richard Radosh** in **San Marcos Community Foundation**
on behalf of **Community Resource Center**

grants@crcncc.org

Original Submission

06/17/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Community Resource Center 2026 Holiday Baskets
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Community Resource Center 2026 Holiday Baskets
Project Start Date	9/15/2026
Project End Date	12/31/2026
Date by Which Funds Will Be Expended:	12/31/2026
Total Number of People Served by this Project	1380
Total Number of People Served by this Project in San Marcos Only	20
Grant Amount Requested	5000

	Organization Details
Organization Name	Community Resource Center
Organization Street Address	650 2nd Street
Organization City	Encinitas
Organization State	CA
Organization Zip Code	92024
Organization Website	crcncc.org
Organization's EIN	95-3497926 200 Community Resource Center ac95fea5-45cc-46bc-a028-3286e8fba543 650 2nd Street Encinitas CA 92024 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-07-10T00:00:00 2023-09-11T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2023-07-10T00:00:00 1980 10
	Contact Information
Contact First Name	John
Contact Last Name	Van Cleef
Contact Title	Chief Executive Officer
Contact Phone	+17602306309
Contact Email	johnvancleef@crcncc.org

	Project Details
Briefly describe your request for funds.	CRC's Holiday Baskets provides a dignified, free program to low-income San Diegans, including children, seniors, survivors of domestic violence and victims of crime or abuse, and engages dedicated community volunteers. CRC's Holiday Baskets program has three components: Households are provided a life-saving bridge during the holidays with a shopping experience to receive gifts, food, CRC Resale Store vouchers and basic household supplies; homebound seniors and disabled adults receive gift bags, food and personal care items delivered to their homes; and unsheltered clients experience a "dignity of choice" opportunity to select necessities and comfort items to fill their new backpacks.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Holiday Baskets has three components: Shopping experience for gifts, food, CRC Resale Store vouchers and basic household supplies Home-delivered gift bags, food and personal care items for homebound seniors and disabled adults "Dignity of choice" opportunity to select necessities and comfort items to fill new backpacks for unsheltered clients. Participants' Comments show the significance of our Holiday Baskets program likely to be shared by the San Marcos Community: · "I'm single but I find myself in a very hard spot right now, living in my car and in between jobs. I was able to purchase some warm pajamas for the cold nights, and I got a luxurious blanket that I can't wait to use!" · "This allowed our family to have a joyful Christmas without the stress from a lack of funds to enjoy the season." · "It makes a world of difference to my husband and sons. These are the only gifts we can share as a family at this time of year." · "Without this program, my girls wouldn't have gotten the presents they wanted or the necessities they needed like socks and underwear." CRC estimates serving 20 residents and engaging ten volunteers from San Marcos.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	CRC is an anchor partner with One Safe Place, the North County Family Justice Center in San Marcos. 80 partner organizations provide services that Survivors and victims may need, all in one place.
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.	CRC received $1,000 for our Food & Nutrition Center in 2024 which helped support 68 vulnerable San Marcos residents with access to healthy food.

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.

Community Resource Center (CRC) helps neighbors create their paths toward healthy food, stable homes and safe relationships. We envision communities where everyone has access to the resources they need to live with dignity.

Since 1979, CRC has been a trusted safety net in coastal North County San Diego, offering food assistance, emergency shelter, counseling, and personalized case management to individuals and families facing hardship. Many come to us during moments of crisis experiencing homelessness, escaping abuse, or struggling to make ends meet, and find both critical support and a partner in rebuilding their lives.

Alana's story is one of the many that make CRC the primary provider of social services and programs for victims of crime or abuse, impacting more than 9,500 individuals each year. Alana bravely fled abuse with her children and arrived at CRC's Domestic Violence Shelter. There she found more than a safe place to sleep — she found a community committed to helping her thrive. With the support of our staff, she accessed counseling, legal advocacy, nutritious food in our client-choice pantry, and encouragement to secure employment and move into her own apartment.

In 2025, thanks to our dedicated community of donors and more than 770 volunteers, we provided:

Healthy Food: 6,590 people received 778,000 pounds of nutritious, rescued food distributed from our client-choice pantry. 1,383 people received food, blankets & gifts through our annual Holiday Baskets program.

Stable Homes: 325 people found stable homes through our domestic violence shelter, housing assistance and transitional apartments, hundreds more received one-on-one guidance through 6,667 case management sessions.

Safe Relationships: Caring staff and volunteers answered 2,548 calls on our 24-hour domestic violence hotline. 3,652 people received domestic violence prevention education. CRC therapists provided compassionate trauma-informed care through 3,201 counseling sessions.

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

Please upload the annual operating budget for your organization.

FY2026_Budget_Final.pdf

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

CRC_audited_financial_statements_06.30.25.pdf

Please attach the first two pages of your Federal 990.

CRC_990_Public_Disclosure_06.30.25_pp_12.pdf

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

2023.11.28_-_BOD_Resolution_-_Contract_Signers.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	102400
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?	CRC funds Holiday Baskets with grants and donations (campaign appeals; major gifts) planned, pending, or to be identified. Please see budget worksheet notes for additional narrative.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Direct Services to Clients	$	61,805.00	Target gift cards for participants and other program supplies
Operating Expenses	$	2,475.00	
Occupancy Expenses	$	6,420.00	
Equipment	$	6,000.00	
Professional Fees	$	25,000.00	Event coordinator fee
Human Resources	$	600.00	
Board and Volunteers	$	100.00	
Total budget for this PROJECT:	$	102,400.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	City of Solana Beach	$ 2,000.00	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			

CRC FY 2026 Budget	
Income:	
Fundraising Events	$236,995
Government Grants/Contracts	$6,142,134
Other Revenue	$18,500
Private Grants & Foundations	$403,000
Program Service Revenue	$3,500
Public Support/Donations	$1,452,459
Resale Store Sales	$1,186,900
In-Kind Donations	$1,412,246
Total Income	**$10,855,735**
Expense	
Personnel Expenses	$5,640,782
Client Assistance Expense	$1,911,264
Operating Expense	$207,533
Occupancy Expense	$783,917
Equipment Expense	$172,539
Vehicle Expense	$61,702
Professional Fees	$315,083
Employees, Board & Volunteers	$82,603
Fundraising Expenses	$122,969
Depreciation Expense	$98,700
In-Kind Assistance	$1,412,246
Total Expense	**$10,809,337**

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
COMMUNITY RESOURCE CENTER

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
650 2ND STREET

City or town, state or province, country, and ZIP or foreign postal code
ENCINITAS, CA 92024

F Name and address of principal officer: JOHN VAN CLEEF
SAME AS C ABOVE

D Employer identification number
95-3497926

E Telephone number
760-753-1156

G Gross receipts $ 13,901,329.

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: CRCNCC.ORG

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

L Year of formation: 1979 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

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	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	88
6	Total number of volunteers (estimate if necessary)	6	2875
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,377,775.	10,377,362.
9	Program service revenue (Part VIII, line 2g)	3,655.	3,873.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	108,550.	127,305.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,102,930.	2,183,141.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,592,910.	12,691,681.

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)	5,070,952.	5,313,910.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 699,521.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,142,904.	4,903,007.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,213,856.	10,216,917.
19	Revenue less expenses. Subtract line 18 from line 12	1,379,054.	2,474,764.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	11,027,781.	15,407,924.
21	Total liabilities (Part X, line 26)	3,257,041.	5,162,429.
22	Net assets or fund balances. Subtract line 21 from line 20	7,770,740.	10,245,495.

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

JOHN VAN CLEEF, CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
		03/11/26		P01584147

Firm's name MILLER CPA GROUP, P.C. — Firm's EIN 93-1474593

Firm's address 2131 PALOMAR AIRPORT ROAD, SUITE 226
CARLSBAD, CA 92011-1433 — Phone no. (760) 683-8630

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

LHA **For Paperwork Reduction Act Notice, see the separate instructions.** 432001 12-10-24 Form **990** (2024)

PUBLIC DISCLOSURE COPY

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 HELP PROVIDE INDIVIDUALS AND FAMILIES EXPERIENCING HUNGER, HOMELESSNESS AND TRAUMA WITH HEALTHY FOOD, STABLE HOUSING AND SAFE RELATIONSHIPS.

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 $ 3,869,321. including grants of $) (Revenue $)
COMMUNITY RESOURCE CENTER'S DOMESTIC VIOLENCE (DV) PROGRAMS INCLUDE AN EMERGENCY SHELTER; TRANSITIONAL HOUSING; RENTAL ASSISTANCE; LEGAL ADVOCACY; COUNSELING; FINANCIAL LITERACY EDUCATION; FOOD AND NUTRITION PROGRAM; EMPLOYMENT PREPARATION; AND A THERAPEUTIC CHILDREN'S PROGRAM. IN 2024 - 2025, 220 INDIVIDUALS, FOUND SAFE HOUSING THROUGH OUR INTERVENTION PROGRAMS, DOMESTIC VIOLENCE SHELTER AND TRANSITIONAL HOUSING UNITS. IN 2024 - 2025, 72 DOMESTIC VIOLENCE (DV) SURVIVORS AND CHILDREN, FOUND SHELTER AND ASSISTANCE, THE DV HOTLINE RESPONDED TO 2,613 CALLS IN 2024 - 2025 AND 100% OF FAMILIES IN TRANSITIONAL HOUSING MOVED TO PERMANENT HOUSING. CRC PROVIDED DOMESTIC VIOLENCE PREVENTION EDUCATION AND COMMUNITY AWARENESS EVENTS THROUGHOUT THE COMMUNITY TO MORE THAN 885 HIGH SCHOOL STUDENTS IN 2024-2025.

4b (Code:) (Expenses $ 2,354,709. including grants of $) (Revenue $)
COMMUNITY RESOURCE CENTER SERVED 3,590 LOW-INCOME INDIVIDUALS THROUGH OUR COMPREHENSIVE PROGRAMS IN 2024 - 2025, RESPECTIVELY: INTEGRATED CASE MANAGEMENT; EMERGENCY FOOD, HOUSING, RENTAL AND UTILITY ASSISTANCE; BENEFITS APPLICATIONS; TRANSPORTATION ASSISTANCE; ACCESS TO HEALTHY FOOD; FINANCIAL LITERACY TRAINING; FAMILY SELF-SUFFICIENCY; EMPLOYMENT READINESS; AND HOLIDAY BASKETS.

4c (Code:) (Expenses $ 1,033,298. including grants of $) (Revenue $)
COMMUNITY RESOURCE CENTER'S RESALE STORES, IN ADDITION TO GENERATING NET INCOME FOR THE AGENCY'S ACTIVITIES, IS A SOURCE OF CLOTHING, FURNITURE AND HOUSEHOLD GOODS FOR BOTH DOMESTIC VIOLENCE AND SOCIAL SERVICE CLIENTS; PROVIDES EMPLOYMENT OPPORTUNITIES; AND IS A SOURCE OF LOW-COST GOODS FOR LOCAL FAMILIES.

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

4e Total program service expenses 7,257,328.

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COMMUNITY RESOURCE CENTER AND 660 ENCINITAS, LLC (SUBSIDIARY)

CONSOLIDATED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT

As of and For

YEARS ENDED JUNE 30, 2025 AND 2024



COMMUNITY RESOURCE CENTER AND SUBSIDIARY
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For the Years Ended June 30, 2025 and 2024

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MILLER CPA GROUP, P.C.
AN AUDITING AND CONSULTING FIRM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Community Resource Center and Subsidiary

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Resource Center and 660 Encinitas, LLC (the Subsidiary) (collectively a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Resource Center and Subsidiary as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Community Resource Center and Subsidiary and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Resource Center and Subsidiary's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the 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 Community Resource Center and Subsidiary'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Resource Center and Subsidiary'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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated 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 26, 2025, on our consideration of Community Resource Center'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 Community Resource Center'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 Community Resource Center's internal control over financial reporting and compliance.

Miller CPA Group, P.C.

Carlsbad, California
February 23, 2026

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

	2025	2024
Assets		
Current Assets		
Cash	$ 5,286,727	$ 4,167,844
Grants and contributions receivable	1,905,950	1,336,029
Inventory	71,623	67,026
Prepaid expenses and other assets	55,685	41,338
Total Current Assets	7,319,985	5,612,237
Noncurrent Assets		
Contributions receivable, net of discount	877,010	760,816
Deposits	31,859	31,859
Investments	3,062,907	-
Right-of-use asset, operating lease, net of accumulated amortization	588,851	1,059,780
Property and equipment, net of accumulated depreciation	3,527,312	3,563,089
Total Assets	$ 15,407,924	$ 11,027,781
Liabilities and Net Assets		
Liabilities		
Line of credit	$ -	$ 87,764
Accounts payable and accrued expenses	609,298	549,895
Deferred revenue	2,592,058	251,600
Current portion of note payable	147,962	6,435
Operating lease obligation, current portion	229,873	402,041
Total Current Liabilities	3,579,191	1,297,735
Noncurrent Liabilities		
Client and tenant deposits	9,235	5,104
Operating lease obligations, noncurrent	395,298	624,871
Notes payable, net of current portion	1,178,705	1,329,331
Total Liabilities	5,162,429	3,257,041
Commitments and Contingencies		
Net Assets		
Without donor restrictions	4,010,507	2,661,910
With donor restrictions	6,234,988	5,108,830
Total Net Assets	10,245,495	7,770,740
Total Liabilities and Net Assets	$ 15,407,924	$ 11,027,781

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions	$ 1,904,109	$ 1,911,244	$ 3,815,353
Contributed nonfinancial assets	1,271,002	-	1,271,002
Government grants	5,031,814	-	5,031,814
Resale shop sales, net $1,241,470 cost of sales of donated goods	1,083,183	-	1,083,183
Special events, net direct expenses of $43,910	242,651	-	242,651
Rental income, net expenses of $119,451	(15,156)	-	(15,156)
Program services	3,873	-	3,873
Investment return	58,881	-	58,881
Interest income	68,415	-	68,415
Other income	1,131,656	-	1,131,656
Net assets released from restrictions	785,086	(785,086)	-
Total Support and Revenue	11,565,514	1,126,158	12,691,672
Expenses			
Program services			
Social Services	2,354,709	-	2,354,709
Domestic Violence	3,869,321	-	3,869,321
Resale Store	1,033,298	-	1,033,298
Supporting services			
Management and general	2,260,068	-	2,260,068
Fundraising	699,521	-	699,521
Total Expenses	10,216,917	-	10,216,917
Change in Net Assets	1,348,597	1,126,158	2,474,755
Net Assets, Beginning	2,661,910	5,108,830	7,770,740
Net Assets, Ending	$ 4,010,507	$ 6,234,988	$ 10,245,495

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions	$ 1,247,796	$ 2,933,991	$ 4,181,787
Contributed nonfinancial assets	917,772	-	917,772
Government grants	4,053,833	-	4,053,833
Resale shop sales, net $1,427,802 cost of sales of donated goods	1,125,165	-	1,125,165
Special events, net direct expenses of $31,158	221,740	-	221,740
Rental income, net expenses of $116,215	(22,092)	-	(22,092)
Program services	3,655	-	3,655
Investment return	5,627	-	5,627
Interest income	104,177	-	104,177
Other income	2,500	-	2,500
Net assets released from restrictions	852,012	(852,012)	-
Total Support and Revenue	8,512,185	2,081,979	10,594,164
Expenses			
Program services			
Social Services	1,896,522	-	1,896,522
Domestic Violence	3,627,701	-	3,627,701
Resale Store	1,024,689	-	1,024,689
Supporting services			
Management and general	1,751,263	-	1,751,263
Fundraising	913,681	-	913,681
Total Expenses	9,213,856	-	9,213,856
Change in Net Assets	(701,671)	2,081,979	1,380,308
Net Assets, Beginning	3,304,981	3,026,851	6,331,832
Prior Period Adjustment	58,600	-	58,600
Net Assets, Beginning Restated	3,363,581	3,026,851	6,390,432
Net Assets, Ending	$ 2,661,910	$ 5,108,830	$ 7,770,740

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025

	Program Services				Supporting Services			
	Social Services	Domestic Violence and Emergency Shelter	Resale Stores	Total Program Services	Management and general	Fundraising	Total Supporting Services	Total Expenses
Salaries and wages	$ 943,856	$ 1,508,512	$ 360,650	$ 2,813,018	$ 1,317,680	$ 287,176	$ 1,604,856	$ 4,417,874
Employee benefits	99,305	205,155	89,236	393,696	87,540	69,578	157,118	550,814
Payroll taxes	72,530	113,171	28,061	213,762	109,628	21,832	131,460	345,222
Direct program expense	1,049,877	1,593,972	-	2,643,849	-	-	-	2,643,849
Professional fees	17,406	77,045	43,707	138,158	381,130	53,563	434,693	572,851
Advertising	815	-	2,592	3,407	1,493	31,764	33,257	36,664
Office expenses	3,069	17,592	37,352	58,013	66,964	18,403	85,367	143,380
Information technology	7,286	14,318	9,683	31,287	150,222	19,927	170,149	201,436
Occupancy	117,220	246,090	433,396	796,706	58,582	24,134	82,716	879,422
Travel	8,031	10,925	957	19,913	14,167	254	14,421	34,334
Interest expense	-	-	-	-	12,750	-	12,750	12,750
Depreciation	18,979	58,074	7,996	85,049	15,267	6,507	21,774	106,823
Insurance	6,805	19,912	19,548	46,265	19,896	6,584	26,480	72,745
Fundraising	191	-	-	191	98	129,703	129,801	129,992
Miscellaneous	9,339	4,555	120	14,014	24,651	30,096	54,747	68,761
	$ 2,354,709	$ 3,869,321	$ 1,033,298	$ 7,257,328	$ 2,260,068	$ 699,521	$ 2,959,589	$ 10,216,917

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2024

	Program Services				Supporting Services			
	Social Services	Domestic Violence and Emergency Shelter	Resale Stores	Total Program Services	Management and general	Fundraising	Total Supporting Services	Total Expenses
Salaries and wages	$ 823,058	$ 1,472,180	$ 395,194	$ 2,690,432	$ 1,064,776	$ 500,503	$ 1,565,279	$ 4,255,711
Employee benefits	79,197	185,247	80,217	344,661	71,809	63,224	135,033	479,694
Payroll taxes	65,061	108,195	30,847	204,103	94,676	36,768	131,444	335,547
Direct program expense	790,717	1,335,202	-	2,125,919	-	-	-	2,125,919
Professional fees	14,816	77,605	21,634	114,055	265,533	13,439	278,972	393,027
Advertising	-	312	1,276	1,588	14,271	25,632	39,903	41,491
Office expenses	7,047	29,401	39,110	75,558	41,210	19,557	60,767	136,325
Information technology	11,346	32,091	-	43,437	53,432	25,923	79,355	122,792
Occupancy	74,134	264,828	440,385	779,347	27,901	17,895	45,796	825,143
Travel	5,033	21,037	400	26,470	25,086	371	25,457	51,927
Interest expense	-	-	-	-	18,009	-	18,009	18,009
Depreciation	13,840	73,718	984	88,542	8,064	4,117	12,181	100,723
Insurance	4,855	14,565	14,565	33,985	38,918	4,855	43,773	77,758
Fundraising	-	-	-	-	-	175,388	175,388	175,388
Miscellaneous	7,418	13,320	77	20,815	27,578	26,009	53,587	74,402
	$ 1,896,522	$ 3,627,701	$ 1,024,689	$ 6,548,912	$ 1,751,263	$ 913,681	$ 2,664,944	$ 9,213,856

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2025 and 2024

	2025	2024
Cash Flows From Operating Activities		
Change in net assets	$ 2,474,755	$ 1,380,308
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	126,963	120,863
Amortization, right-of-use asset - operating	470,929	(472,810)
Change in value of beneficial interest in endowment funds	-	3,486
Change in discount on contributions receivables	(12,131)	(9,202)
Contributed securities	(382,402)	(179,717)
Proceeds from sale of contributed securities	375,736	180,937
(Gain) loss on sale of contributed securities, net of fees	6,666	(1,220)
Donated resale inventory	(4,597)	(2,648)
Unrealized (gains) losses on investments	(58,881)	-
(Increase) decrease in operating assets:		
Grants and contributions receivables	(673,984)	121,113
Prepaid expenses and other assets	(14,347)	21,202
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	59,403	223,575
Deferred revenue	2,340,458	172,238
Operating lease obligation	(401,741)	488,795
Client and tenant deposits	4,131	(15,566)
Net Cash Provided by Operating Activities	4,310,958	2,031,354
Cash Flows From Investing Activities		
Purchase of investments	(9,539,064)	-
Proceeds from sale of investments	6,535,038	-
Purchase of property and equipment	(91,186)	(348,457)
Net Cash Used by Investing Activities	(3,095,212)	(348,457)
Cash Flows From Financing Activities		
Proceeds from line of credit	-	87,764
Payments on line of credit	(87,764)	-
Payments on notes payable	(9,099)	(84,578)
Net Cash Provided (Used) by Financing Activities	(96,863)	3,186
Net Change in Cash	1,118,883	1,686,083
Cash, Beginning	4,167,844	2,481,761
Cash, Ending	$ 5,286,727	$ 4,167,844
Supplemental Cash Flow Information		
Interest paid on finance lease	$ 1,082	$ 1,327
Non-cash investing and financing activities:		
Additions to ROU assets obtained from new operating lease liabilities	$ -	$ 497,553

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

NOTE 1. ORGANIZATION

Community Resource Center ("CRC") was organized as a California Nonprofit Public Benefit Corporation in 1979 to provide emergency assistance, housing stability, and food to low-income individuals and families who are experiencing homelessness or at imminent risk of homelessness, including domestic violence survivors. CRC is the primary provider of social services and domestic violence programs in coastal North County San Diego, serving more than 6,400 people each year without regard to race, religion, gender identity, sexual orientation, ethnicity, age, or immigration status.

CRC's mission - to help our neighbors create paths to healthy food, stable homes, and safe relationships - is supported by donor contributions, private and government grants, as well as the net proceeds from resale stores and events.

The following is a brief description of CRC's programs:

Social Services

CRC assists individuals and households experiencing homelessness, or are at risk of homelessness, with housing, rental assistance, financial education, resources, and individualized support.

CRC case managers assist individuals and households experiencing homelessness, or are at risk of homelessness, with housing, resources, rental assistance, financial education, and individualized support. Each individual and family walk a unique path to self-sufficiency, and CRC supports them along the way.

Comprehensive, wraparound services provided during case management include:

- Homelessness Prevention and Intervention: Seasonal shelter and emergency housing assistance, Rapid Re-housing, deposit/ rental assistance
- Stabilization Services: Benefits enrollment assistance, transportation assistance, employment readiness resources, financial literacy training, budgeting
- Health & Well-being Programs: Food assistance, CalFresh and Medi-Cal Benefits applications

Holiday Baskets

What began as a delivery of a food basket and a few gifts to 25 families, has grown to serving thousands of community members in low-income households with the help of dedicated volunteers. Households receive nonperishable food, fresh produce, a blanket and family presents, while gift bags are delivered to seniors in their homes. The food and basic household supplies provide a life-saving bridge during the holidays, so scarce dollars may be spent on other needs such as rent, utilities or transportation, while the gifts help children receive a wonderful holiday experience.

Food & Nutrition

CRC's Food & Nutrition Center provides participants with free nutritious fresh food – produce, meat, and dairy – along with non-perishable food and personal hygiene items (including diapers). This food allows scarce dollars to be spent on other needs such as rent, utilities, or transportation.

NOTE 1. ORGANIZATION (continued)

Domestic Violence Prevention and Intervention

At CRC, families and individuals escaping domestic violence find safety and healing through our wraparound services, which include:

- Emergency Hotline
- Carol's House Emergency Shelter
- Transitional Housing
- Case Management
- Therapeutic Children's Center, providing therapeutic services specifically for children to help them to effectively cope with the traumatic effects of domestic violence.
- Legal Advocacy
- Counseling, offering individual counseling sessions, weekly group therapy sessions for mothers and for children, and family counseling.
- Prevention Education, presentations and trainings for area colleges and schools, including education on healthy relationships and teen relationship violence prevention, as well as a comprehensive 40-hour domestic violence advocate training.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Consolidation

The consolidated financial statements include Community Resource Center and 660 Encinitas, LLC (collectively, the "Organization"). All significant intercompany balances and transactions have been eliminated in consolidation.

Financial Statement Presentation

The consolidated 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. The consolidated 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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Presentation (continued)

- 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 may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

Measure of Operations

The consolidated statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services and interest earned. Nonoperating activities are limited to other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates

The preparation of the consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Fair Value Measurement

Fair value is defined 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 measurement to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles.

FASB ASC 820 establishes a three-tier hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs and to establish the classification of fair value measurement for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurement (continued)

The standard describes a three-tier hierarchy of inputs that may be used to measure fair value:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or m 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.

Due to the short-term nature of cash, accounts receivable, other assets, accounts payable and accrued expenses, fair value approximates carrying value.

Cash Equivalents

Cash equivalents include money market funds which can be liquidated on a daily basis.

Accounts and Grants Receivables

Accounts and grants receivables arise in the normal course of business. It is the policy of management to review the outstanding accounts and grants receivables at year end, as well as write-offs experienced in the past, and establish an allowance for expected credit losses. Current expected credit losses are based on historical experience and management's evaluation of outstanding receivables. No allowance for expected credit losses and grants receivables was considered necessary for the years ended June 30, 2025 and 2024, as management determined all receivables were collectable.

Contribution and Pledge Receivables

Contribution and pledge receivables represent unconditional promises to give and are reported at fair value by discounting the expected future pledge payments at the consolidated statements of financial position date. Pledges extending beyond one year are discounted to recognize the present value of the future cash flows. In subsequent years, this discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any. In addition, pledges are recorded net of an allowance.

An allowance for uncollectible contributions receivable is provided based upon management's judgment including such factors as prior giving history, type of contribution, and collection risk. Based on its prior experience with donors and grantors, management expects the contributions and grants receivable to be fully collectible. Accordingly, no allowance was considered necessary as of June 30, 2025 and 2024.

Conditional promises to give are recognized when the conditions (e.g., barriers) on which they depend are substantially met.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Resale Shop Inventory

The resale shop inventory consists of items that have been donated by individuals in the community. Because many of the donations are used items, the value of donations is not readily determinable until such items are sold. Sales on donated items are recorded at the point of sale. Valuable donated items, such as jewelry or artwork, with a readily determinable fair market value are recorded at their appraised value or the value based on prices of identical or similar assets in the marketplace.

Property and Equipment

The Organization capitalizes property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Property and equipment are depreciated using the straight-line method over the estimated useful asset lives as follows:

Buildings	31.5 years
Leasehold improvements	5 - 15 years
Furniture and fixtures	3 - 7 years
Automobile	4 years
Software	5 years

Depreciation expense related to assets used directly in program and management and general activities is included in the consolidated statements of functional expenses. Depreciation related to assets used in connection with rental activities is reported as a component of rental expense in the consolidated statements of activities.

Maintenance, repairs, and minor renewals are charged to operations as incurred. When assets are retired or otherwise disposed of, the cost and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in the consolidated statements of activities for the period.

Impairment of Real Estate

The Organization reviews its investment in real estate for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted net cash flows expected to be generated by the property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized for the years ended June 30, 2025 and 2024.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases

As Lessee

The Organization determines if an arrangement contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization's right-of-use assets represent the right-of-use of the underlying assets for the lease term and the lease liabilities represent the Organization's obligation to make lease payments arising from the leases. The Organization recognizes a right-of-use asset and a lease liability at the lease commencement date. The lease liability is initially measured at the present value of the unpaid lease payments at the lease commencement date. Key estimates and judgments include how the Organization determines the discount rate, the lease term, and the lease payments. When the discount rate implicit in a lease is not readily determinable, the Organization calculates the lease liability using the risk-free rate.

The Organization recognizes payments for certain leases as expense when incurred including short-term leases with a lease term of 12 months or less. Lease expense for operating lease payments is recognized on the statements of activities on a straight-line basis over the lease term. These leases are not included as lease liabilities or right-of-use assets on the consolidated statements of financial position.

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of the index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Leases with an initial term of 12 months or less are not recorded on the consolidated statements of financial position as a right-of-use asset and lease obligation. For lease agreements entered into or modified after the adoption of ASC 842, lease and non-lease components are combined. (See additional disclosures in Note 11)

Finance lease assets (previously referred to as a capital lease before the adoption of ASU 2016-02) are depreciated on a straight-line basis over the lease term and are reported net on the consolidated statements of financial position. Interest expense associated with finance leases is recorded based on the incremental borrowing rate. (See additional disclosures in Note 12)

The Organization has elected the practical expedient to account for the lease and non-lease components as a single lease component (e.g., maintenance and operating services). Therefore, the lease payments used to measure the lease liability include all of the fixed considerations in the contract. All variable payments not based on a market rate, or an index are expensed as incurred.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases (continued)

As Lessor

The Organization rents its property located at 660 2nd Street under various month-to-month and non-cancellable operating leases. The Organization recognizes operating lease revenue on a straight-line basis over the lease term. Lease receivables are included in revenue on an accrual basis. Prepaid rent from tenants consists of funds received in advance. (See additional disclosures in Note 11)

Compensated Absences

Vested and accumulated personal time off (PTO) is recorded as an expense and liability as benefits accrue to employees. The accrued PTO liability for the years ended June 30, 2025 and 2024 was $224,087 and $228,931, respectively, and is included in accrued expenses in the consolidated statements of financial position.

Revenue Recognition

Revenue from Contracts with Customers

The Organization recognizes revenue in accordance with ASU 2014-09, Revenue from Contracts with Customers (ASC Topic 606). Topic 606 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organization generally measures revenue based on the amount of consideration the Organization expects to be entitled for the transfer of goods to a customer, then recognizes this revenue when the Organization satisfies its performance obligations.

The Organization evaluates its revenue contracts with customers based on the five-step model under Topic 606: (i) identify the contract with the customer; (ii) identify the performance obligations in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to separate performance obligations; and (v) recognize revenue when (or as) each performance obligation is satisfied.

Government Grants and Contracts

A large portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received in advance of allowable expenditures or performance obligations are recorded as deferred revenue until the conditions or obligations of the funding arrangements are satisfied. Until the financial information required by the funding sources is accepted, costs billed for program services under cost reimbursement contracts are subject to review and possible disallowance. In management's opinion, the potential for material disallowances is remote and, therefore, is not a barrier that would prevent the recognition of revenue.

The Organization also receives funding from government grants that is not under a cost-reimbursable contract. These grants provide funding to be used for purposes indicated in the grant agreements. As the government is not receiving a benefit as a result of these transactions, the grants are considered to be contributions to the Organization. The grant agreements may also contain spending requirements.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Government Grants and Contracts (continued)

As these stipulations create a barrier that must be achieved, these government grants are considered conditional contributions until such time as the barriers are overcome. Contributions from these grant agreements are therefore recognized as revenue when costs are incurred as required by the agreements.

Special Events

Special event revenues received are not recognized until the revenue is earned, which is at the time of the event or when the services are provided, and the Organization does not believe it is required to provide additional goods or services to fulfill its related performance obligation. The recognition of revenue is conditional on the event taking place, as this is the point in time when the performance obligation of hosting the event occurs.

The Organization records special event revenue equal to contribution revenue less the cost of direct benefits to donors which is included in special event revenue on the consolidated statements of activities and changes in net assets.

Other Revenue

Revenue from resale store sales is recognized at a point in time when the transaction occurs. Rental income is recognized in the month earned. Advance receipts of rental income are deferred and classified as liabilities until earned.

Contributions and Support

The Organization recognizes revenue from contributions, including grants, in accordance with ASU 2018-08, Not-For-Profit Entities (ASC Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. In accordance with Topic 958, the Organization evaluates whether a transfer of assets is (i) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (ii) a contribution.

If the transfer of assets is determined to be an exchange transaction, the Organization applies guidance under Topic 606, discussed above. 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 (i) one or more barriers that must be overcome before the Organization is entitled to the assets transferred and promised and (ii) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

Contributions, including unconditional promises to give, are recognized as revenues in the period in which they are received. Unconditional promises are recognized at the estimated present value of future cash flows, discounted at a risk adjusted rate. Conditional promises to give are recognized when the conditions are met. Amortization of the discount is recorded as additional contribution revenue. An allowance for uncollectible contributions receivable is provided based upon management's judgment, including such factors as prior giving history, type of contribution, collection risk, and nature of fund-raising activity.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Contributions and Support (continued)

Contributed revenue may include gifts of cash or promises to give. Contributions and grants are recognized as revenues in the period received and 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. 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 consolidated statements of activities as net assets released from restrictions.

Conditional contributions and grants are not recognized until they become unconditional, that is, at the time when the conditions are substantially met. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include a measurable performance-related barrier or other measurable barriers, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement.

Contributed Nonfinancial Assets

Contributed nonfinancial assets (in-kind) are recorded as support in the consolidated statements of activities. Such contributions are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. The Organization's policy is to use contributed nonfinancial assets for programmatic or other purposes unless the assets have no utility consistent with the Organization's mission. In those instances, the assets would be monetized. (See additional disclosures in Note 13)

Contributed Services

The Organization utilizes the services of volunteers throughout the year that perform a variety of tasks that assist the Organization with various programs. This contribution of services by the volunteers is not recognized in the consolidated financial statements unless the services received (i) create or enhance nonfinancial assets or (ii) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Such services do not meet the criteria for recognition as a contribution and are not reflected in the consolidated financial statements.

Functional Expenses

It is the policy of the Organization to ensure all expenses incurred are consistently and appropriately designated to their functional expense categories (program services, management, and fundraising) to allow for an accurate representation of the true program costs of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional Expenses (continued)

Functional expenses are allocated as follows:

Direct Expense
Direct expenses relate to one classification and can be directly charged as incurred.

Shared Direct Expense
Shared direct expenses are those that are incurred in support of program work and can be allocated. Examples of shared direct expenses include occupancy, information technology, office expenses, insurance, etc.

Indirect Expense
Indirect expenses are only those expenses that are administrative in function.

Allocation Basis – Payroll
The method of allocating costs for payroll is by the use of time studies. Employees document how time was being spent over a time period to determine, on average, where the employee is spending their time, whether it be program, management or fundraising.

Expense Allocation Process

- Program: Costs that result in the Organization fulfilling its mission.
- Management: Costs necessary for the operations of the Organization that are not identifiable with a specific program or fundraising.
- Fundraising: Costs that involve seeking, soliciting, or securing contributions.

This allocation process achieves a complete distribution of expenses to program areas and provides the Organization with an accurate understanding of true program costs.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Income generated from activities unrelated to the Organization's exempt purpose is subject to tax under IRC Section 511. The Organization did not have any unrelated business income for the years ended June 30, 2025 and 2024. Therefore, no provisions for income taxes has been made.

The Organization follows the provision of uncertain tax positions as addressed in FASB Accounting Standards Codification. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. The Organization believes that it has taken no significant uncertain tax positions for the years ended June 30, 2025 and 2024. Management believes the Organization is no longer subject to income tax examinations by applicable taxing jurisdictions for the years prior to June 30, 2021.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes (continued)

660 Encinitas, LLC is a single member limited liability company. Under provisions of the Internal Revenue Code, a single member LLC is considered a disregarded entity for income tax purposes. Accordingly, no provision for income taxes appears in the consolidated financial statements.

Advertising

The Organization expenses the cost of advertising as incurred. Advertising expense for the years ended June 30, 2025 and 2024 was $36,664 and $41,491, respectively.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern for a period of one year from the date the consolidated financial statements are available to be issued.

Recent Accounting Pronouncements

The Organization has evaluated all recently issued accounting pronouncements through the date of the independent auditors' report. Other than those disclosed above, management has determined that none are applicable to the consolidated financial statements or would have a material impact on the financial reporting or disclosures.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following represents the Organization's financial assets as of June 30:

	2025	2024
Cash and cash equivalents	$ 5,286,727	$ 4,167,844
Grants receivable, current	776,953	846,238
Contributions receivable, current	1,184,183	532,846
Total financial assets	7,247,863	5,546,928
Less: amounts not available to be used within one year		
Restricted by donor with purpose restrictions	6,234,988	5,108,830
Less: restricted contributions receivable	877,010	760,816
Debt obligations to be met in less than a year	147,962	6,435
Financial assets available to meet general expenditures over the next twelve months	$ 1,741,923	$ 1,192,479

The Organization receives contract payments from federal and non-federal agencies, private grants and contributions. This money is used to meet cash needs for general expenditures. The Organization manages its liquidity following two guiding principles: operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (continued)

The Organization has a liquidity target to maintain current financial assets less current liabilities at a minimum of 30 days operating expenses. The Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. In the event of an unanticipated liquidity need, the Organization could also draw upon its available line of credit up to $200,000.

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. During the years ended June 30, 2025 and 2024, the level of liquidity was close to target.

NOTE 4. CONCENTRATION OF CREDIT RISK

Cash

Financial instruments that potentially subject the Organization to significant concentrations of credit risk consist principally of cash. The Organization maintains its cash in bank deposit accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of $250,000 per depositor. As of June 30, 2025 and 2024, the Organization exceeded federally insured limits by $4,794,567 and $3,951,111, respectively.

NOTE 5. FAIR VALUE MEASUREMENTS

The Organizations classifies debt securities as held-to-maturity when it has the positive intent and ability to hold such securities to maturity. Held-to-maturity investments are recorded at amortized cost. All held to maturity investments mature within the next fiscal year. There were no financial instruments subject to the fair value measurement held in the prior year. The following table represents the financial instruments carried at amortized cost and discloses the fair value as of June 30, 2025:

Asset Category	Amortized Cost	Fair Value
US Treasury Notes	$ 3,062,907	$ 3,082,565

NOTE 6. GRANTS AND CONTRIBUTIONS RECEIVABLES

Grants and contributions receivables consist of the following as of June 30:

	2025	2024
Contributions receivable	$ 2,061,193	$ 1,293,662
California Office of Emergency Management	308,752	366,319
City of Carlsbad	231,302	250,481
Department of Housing and Urban Development	101,664	38,545
California Victim Compensation Board	56,118	49,416
County of San Diego	38,335	87,790
Regional Task Force on Homelessness	27,111	31,780
Other	13,671	21,907
Total grants and contributions receivables	2,838,146	2,139,900
Less: discount on long term pledge	(55,186)	(43,055)
Grants and contributions receivables, net	$ 2,782,960	$ 2,096,845

As of June 30, 2025 and 2024, grants receivable from 2 grantors accounted for approximately 64% and 73% of total grants receivable, respectively.

Contributions receivables consist of the following as of June 30:

	2025	2024
Due in one year or less	$ 1,184,183	532,846
Due in one to five years	877,010	760,816
	2,061,193	1,293,662
Less: imputed discount	(55,186)	(43,055)
Net contributions receivable	$ 2,006,007	1,250,607

As of June 30, 2025, contributions receivables consisted of multiple donors, including 3 donors accounting for 65% of total promises to give. Amounts due beyond one year have been discounted at a rate of 3.48%.

As of June 30, 2024, contributions receivables consisted of multiple donors, including 4 donors accounting for 52.71% of total promises to give. Amounts due beyond one year have been discounted at a rate of 3.346%.

NOTE 7. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30:

	2025	2024
Buildings	$ 1,839,037	$ 1,839,037
Leasehold improvements	785,003	785,003
Furniture and fixtures	186,038	186,038
Vehicles	199,262	108,075
Computers and software	135,670	152,581
Equipment	12,137	12,137
Gross fixed assets	3,157,147	3,082,871
Less: accumulated depreciation	(1,963,391)	(1,853,338)
Construction in progress	193,619	193,619
Land	2,139,937	2,139,937
Property and equipment, net	$ 3,527,312	$ 3,563,089

Total depreciation expense, including amortization of the finance right-of-use asset, for the years ended June 30, 2025 and 2024 was $126,963 and $120,863, respectively. Of these amounts, $106,823 and $100,723, respectively, are included in the consolidated statements of functional expenses, and $20,140 for each year is included in rental expense in the consolidated statements of activities.

NOTE 8. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consist of the following as of June 30:

	2025	2024
Accounts payable	$ 173,638	$ 145,753
Accrued payroll	203,209	169,821
Accrued vacation	224,087	228,931
Accrued benefits	8,364	5,390
Total accounts payable and accrued expenses	$ 609,298	$ 549,895

NOTE 9. LINE OF CREDIT

The Organization has a line-of-credit with U.S. Bank (the "Bank") in the amount of $200,000. Interest is calculated on the outstanding principal balance at the Bank's prime rate plus 1.0% (8.5% and 10% as of June 30, 2025 and 2024, respectively). The line of credit, which matured in December 2024, was renewed through March 2026. The line-of-credit is collateralized by investment in real estate.

As of June 30, 2025, there was no balance on the line of credit. As of June 30, 2024, the balance on the line of credit was $87,764.

NOTE 10. NOTES PAYABLE

Notes payable consists of the following as of June 30:

	2025	2024
Note payable to U.S. Bank in the amount of $197,452, payable in monthly installments of $1,145 including interest at 4.83% due on October 15, 2025. The note is collateralized by investment in real estate.	$ 147,962	$ 154,341
Note payable to Beach Studio LLC in the amount of $1,400,000, interest only at 4% payable in monthly installments of $4,667. The principal balance is due on May 1, 2031. Principal payments not to exceed $70,000 per calendar year.	1,178,705	1,181,425
	1,326,667	1,335,766
Less: current portion	(147,962)	(6,435)
	$ 1,178,705	$ 1,329,331

Subsequent to year end, the note payable to U.S. Bank was paid in full.

Principal payments are due as follows:

Year Ending June 30,	
2026	$ 147,962
2027	-
2028	-
2029	-
2030	-
Thereafter	1,178,705
	$ 1,326,667

NOTE 11. OPERATING LEASE

As Lessee

The Organization leases retail and office space under various long-term, non-cancelable operating lease agreements expiring through December 31, 2028. Base monthly rental payments range from $3,771 to $13,552. The lease agreement does not contain any material residual value guarantees.

The Organization determines if an arrangement is or contains a lease at contract inception. The Organization recognizes a right-of-use asset and a lease liability at the lease commencement date. The lease liability is initially measured at the present value of the unpaid lease payments at the lease commencement date.

NOTE 11. OPERATING LEASE (continued)

As Lessee (continued)

Key estimates and judgments include how the Organization determines the discount rate, the lease term, and the lease payments. When the discount rate implicit in a lease is not readily determinable, the Organization calculates the lease liability using the risk-free rate.

The following summarizes the operating and finance right-of-use assets as of June 30:

	2025	2024
Operating lease, right-of-use assets	$ 1,444,786	$ 1,693,107
Accumulated amortization	(855,935)	(633,327)
	$ 588,851	$ 1,059,780

Future minimum payments required under operating leases and other commitments are as follows:

Year Ending June 30,	
2026	$ 244,713
2027	223,791
2028	121,532
2029	59,724
Total lease payments	649,760
Less: amount representing imputed interest	(32,344)
Present value of lease liability	$ 619,416
Current obligation	$ 227,432
Noncurrent obligation	389,984
	$ 617,416

Operating lease cost for the years ended June 30, 2025 and 2024 was $444,156 and $388,356, respectively, and is included with occupancy expenses in the statements of functional expenses.

Supplemental consolidated statements of financial position information related to leases is as follows for the year ended June 30, 2025:

Weighted average remaining lease term – operating lease	1.55 years
Weighted average discount rate – operating lease	2.65%

As Lessor

As described in Note 2, the Organization rents its property located at 660 2nd Street under various month-to-month and non-cancellable operating leases. The non-cancellable lease agreements include provisions to renew on a month-to-month basis. Total lease revenue for the years ended June 30, 2025 and 2024 was $104,294 and $94,124, respectively.

NOTE 11. OPERATING LEASE (continued)

Certain leases may require the tenants to pay utilities on the rental property. When this happens, the amounts for utilities that the Organization invoices to tenants and pays to third parties are considered variable payments.

NOTE 12. FINANCE LEASE

As discussed in Note 2, the Organization recognizes leases in accordance with ASU 2016-02 (Topic 842) Leases. Under Topic 842, lessees are required to recognize assets and liabilities in the consolidated statements of financial position for most leases and provide enhanced disclosures. Leases are classified as either financing or operating.

Effective May 2023, the Organization entered into a lease agreement for office equipment under a noncancelable lease agreement. The lease term expires in April 2028. The Organization used the effective interest rate of 12.09% to calculate the present value of lease payments. The Organization's lease agreements do not contain any material guaranteed residual values or financial covenants.

Property and equipment comprise owned and leased assets as of June 30:

	2025	2024
Gross property and equipment		
Owned	$ 3,145,010	$ 3,070,734
Right-of-use assets	12,137	12,137
Property and equipment at cost	$ 3,157,147	$ 3,082,871
Right-of-use assets		
Balance as of July 1	$ 9,306	$ 11,733
Amortization charge for the year	(2,427)	(2,427)
Balance as of June 30	$ 6,879	$ 9,306

The Organization's future minimum lease payments are as follows:

Year Ending June 30,	
2026	$ 3,246
2027	3,246
2028	2,705
Total minimum lease payments	9,198
Less: amount representing interest	(1,443)
Present value of net minimum lease payments	$ 7,755
Current obligation	$ 3,246
Noncurrent obligation	4,509
	$ 7,755

Amortization expense for the years ended June 30, 2025 and 2024 was $2,427 and $2,427, respectively, and is included in depreciation expenses in the consolidated statements of functional expenses.

NOTE 13. CONTRIBUTED NONFINANCIAL ASSETS

Revenues from contributions of nonfinancial assets recognized within the consolidated statements of activities were as follows for the years ended June 30:

Nonfinancial Asset	2025	2024	Usage in programs/ activities	Donor imposed restrictions	Fair value techniques and inputs
Food	$ 1,262,295	$ 917,772	Social services	None	Estimate value per pound based on cost studies (Level 3)
Clothing and household items	1,083,183	1,125,165	Resale stores	None	Estimated fair market value for similar products (Level 3)
Misc goods and services	8,707	-	Program/ Fundraising	None	Estimated fair market value for similar products and services (Level 3)
	$ 2,354,185	$ 2,042,937			

Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. Donated clothing and household items are utilized for sale in the Organization's resale shop as part of its program activities. Donated clothing and household items are included in resale shop net revenue in the statement of consolidated activities. All other contributed nonfinancial assets are utilized in program operations or fundraising and are not sold..

NOTE 14. NET ASSETS

Net assets with donor restrictions consist of the following as of June 30:

	2025	2024
Purpose restricted:		
Capital campaign	$ 6,232,369	$ 5,103,402
TH Renovations	1,619	1,620
Graham Charitable Fund - Rent & Utilities	-	2,809
Rhonda Etzwiler Houck - Art Supplies	1,000	-
Country Friends - Credit Repair	-	1,000
Total net assets with donor restrictions	$ 6,234,988	$ 5,108,830

Net assets released from net assets with donor restrictions are as follows as of June 30:

	2025	2024
Purpose restricted	$ 3,809	$ 191,420
Purpose restricted – capital campaign	781,277	660,592
	$ 785,086	$ 852,012

NOTE 15. TRANSFERS OF ASSETS TO A RECIPIENT ORGANIZATION THAT RAISES OR HOLDS CONTRIBUTIONS FOR OTHERS

Beneficial Interest in Endowment Funds

The Organization has a beneficial interest in funds held at Rancho Santa Fe Foundation (RSFF). The Organization has not recorded this asset in the accompanying consolidated financial statements. The Organization irrevocably transferred $25,000 to the Rancho Santa Fe Foundation (RSFF) on December 29, 2004 to establish the Community Resource Center Endowment Fund.

The Organization granted variance power to RSFF to carry out the purposes of the fund established by the transfer including but not limited to the power to retain, invest and reinvest the funds in any manner within the "prudent investor" standard and the power to commingle the assets of the established fund with those of other funds for investment purposes.

Further, the RSFF was granted the ability to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to any specified organization if, in the sole discretion of the RSFF Board of Directors, such restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served. RSFF's spending policy is to disburse 5% of the value of the fund annually, based on a historical average value of the fund. The calculation is based on the average value of the fund for twelve quarters prior to the date of the distribution. Distributions made are used to further the Organization's mission.

Currently, the value of each fund in the RSFF is determined on December 31st of each year. Administrative costs are charged annually against the Fund in accordance with the then current fee policy identified by the RSFF. Any costs to the RSFF in accepting, transferring or managing property donated to the RSFF for the established fund shall also be paid from the established fund. The Organization did not receive any distributions for the year ended June 30, 2025. The Organization received a distribution of $4,373 for the year ended June 30, 2024. The beneficial interest in funds held at Rancho Santa Fe Foundation totaled $99,666 and $90,701 as of June 30, 2025 and 2024, respectively.

NOTE 16. RETIREMENT PLAN

The Organization participates in a SIMPLE IRA savings plan, which is qualified under the Internal Revenue Code and covers substantially all employees. Employees are eligible after they have earned $5,000 during any two preceding years and reasonably expected to earn at $5,000 during the current year. Employees may elect to defer up to $16,000 of their salaries. The Organization matches 3% of the participant's elective deferrals to the Plan. Contribution expense for the years ended June 30, 2025 and 2024 was $57,404 and $53,882, respectively.

NOTE 17. CONTINGENCIES

Grants and Contracts

The Organization receives 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.

NOTE 17. CONTINGENCIES (continued)

Litigation

In addition to commitments and obligations in the ordinary course of business, the Organization is subject to various claims and potential legal actions or other matters arising out of the normal course of business. When a loss is considered probable and reasonably estimable, the Organization records a liability in the amount of the estimated loss.

However, the likelihood of a loss with respect to a particular contingency is often difficult to predict and determining a meaningful estimate of the loss or a range of loss may not be practicable based on the information available and the potential effect of future events and decisions by third parties that will determine the ultimate resolution of the contingency. Moreover, it is not uncommon for such matters to be resolved over many years, during which time relevant developments and new information must be reevaluated at least quarterly to determine both the likelihood of potential loss and whether it is possible to reasonably estimate a range of possible loss. When a loss is probable, but a reasonable estimate cannot be made, disclosure of the proceeding is provided.

As discussed above, development of a meaningful estimate of loss or a range of potential loss is complex when the outcome is directly dependent on negotiations with or decisions by third parties, such as regulatory agencies, the court system and other interested parties. Such factors bear directly on whether it is possible to reasonably estimate a range of potential loss and boundaries of high and low estimates. As of June 30, 2025 and 2024, the Organization has not recorded any probable and reasonably estimable losses due to any potential legal actions.

NOTE 18. PRIOR PERIOD ADJUSTMENT

In June 2024, management determined that an adjustment was required to properly recognize the operating and finance right-of-use assets in accordance with applicable accounting standards. This adjustment resulted in a prior period correction of $58,600. The adjustment has been recorded to reflect the appropriate recognition of these assets, with a corresponding impact on previously reported balances.

NOTE 19. RECLASSIFICATION

Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation. These reclassifications had no impact on previously reported changes in net assets, total assets, or total liabilities

NOTE 20. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events February 23, 2026, the date on which the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION
June 30, 2025

	Community Resource Center	660 Encinitas LLC	Eliminating	Consolidated
Assets				
Current Assets				
Cash	$ 5,257,538	$ 29,189	$ -	$ 5,286,727
Grants and contributions receivable	1,905,950	-	-	1,905,950
Due from related party	664,193	(70,000)	(594,193)	-
Inventory	71,623	-	-	71,623
Prepaid expenses and other assets	49,289	6,396	-	55,685
Total Current Assets	7,948,593	(34,415)	(594,193)	7,319,985
Noncurrent Assets				
Contributions receivable, net of discount	877,010	-	-	877,010
Deposits	31,859	-	-	31,859
Investments	3,062,907	-	-	3,062,907
Investment in 660 LLC	862,650	-	(862,650)	-
Right-of-use Asset, operating lease, net of accumulated amortization	588,851	-	-	588,851
Property and equipment, net of accumulated depreciation	1,407,020	2,120,292	-	3,527,312
Total Assets	$ 14,778,890	$ 2,085,877	$ (1,456,843)	$ 15,407,924
Liabilities and Net Assets				
Liabilities				
Accounts payable and accrued expenses	$ 609,298	$ -	$ -	$ 609,298
Due to related party	389,070	205,123	(594,193)	-
Deferred revenue	2,592,058	-	-	2,592,058
Current portion of note payable	147,962	-	-	147,962
Operating lease obligation, current portion	229,873	-	-	229,873
Total Current Liabilities	3,968,261	205,123	(594,193)	3,579,191
Noncurrent Liabilities				
Client and tenant deposits	(1,640)	10,875	-	9,235
Operating lease obligations, noncurrent	395,298	-	-	395,298
Notes payable, net of current portion	-	1,178,705	-	1,178,705
Total Liabilities	4,361,919	1,394,703	(594,193)	5,162,429
Net Assets				
Without donor restrictions	4,181,983	691,174	(862,650)	4,010,507
With donor restrictions	6,234,988	-	-	6,234,988
Total Net Assets	10,416,971	691,174	(862,650)	10,245,495
Total Liabilities and Net Assets	$ 14,778,890	$ 2,085,877	$ (1,456,843)	$ 15,407,924

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION
June 30, 2024

	Community Resource Center	660 Encinitas LLC	Eliminating	Consolidated
Assets				
Current Assets				
Cash	$ 4,142,557	$ 25,287	$ -	$ 4,167,844
Grants and contributions receivable	1,336,029	-	-	1,336,029
Due from related party	657,516	(70,000)	(587,516)	-
Inventory	67,026	-	-	67,026
Prepaid expenses and other assets	38,304	3,034	-	41,338
Total Current Assets	6,241,432	(41,679)	(587,516)	5,612,237
Noncurrent Assets				
Contributions receivable, net of discount	760,816	-	-	760,816
Deposits	31,859	-	-	31,859
Investment in 660 LLC	862,650	-	(862,650)	-
Right-of-use Asset, operating lease, net of accumulated amortization	1,059,780	-	-	1,059,780
Property and equipment, net of accumulated depreciation	1,422,657	2,140,432	-	3,563,089
Total Assets	$ 10,379,194	$ 2,098,753	$ (1,450,166)	$ 11,027,781
Liabilities and Net Assets				
Liabilities				
Line of credit	$ 87,764	$ -	$ -	$ 87,764
Accounts payable and accrued expenses	549,895	-	-	549,895
Due to related party	387,393	200,123	(587,516)	-
Deferred revenue	251,600	-	-	251,600
Current portion of note payable	6,435	-	-	6,435
Operating lease obligation, current portion	402,041	-	-	402,041
Total Current Liabilities	1,685,128	200,123	(587,516)	1,297,735
Noncurrent Liabilities				
Client and tenant deposits	(5,771)	10,875	-	5,104
Operating lease obligations, noncurrent	624,871	-	-	624,871
Notes payable, net of current portion	147,906	1,181,425	-	1,329,331
Total Liabilities	2,452,134	1,392,423	(587,516)	3,257,041
Net Assets				
Without donor restrictions	2,818,230	706,330	(862,650)	2,661,910
With donor restrictions	5,108,830	-	-	5,108,830
Total Net Assets	7,927,060	706,330	(862,650)	7,770,740
Total Liabilities and Net Assets	$ 10,379,194	$ 2,098,753	$ (1,450,166)	$ 11,027,781

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATING SCHEDULE OF ACTIVITIES
For the Year ended June 30, 2025

	Community Resource Center			660 Encinitas LLC		Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue								
Contributions	$ 1,904,109	$ 1,911,244	$ 3,815,353	$ -	$ -	$ 1,904,109	$ 1,911,244	$ 3,815,353
Contributed nonfinancial assets	1,271,002	-	1,271,002	-	-	1,271,002	-	1,271,002
Government grants	5,031,814	-	5,031,814	-	-	5,031,814	-	5,031,814
Resale shop sales, net $1,241,470 cost of sales of donated goods	1,083,183	-	1,083,183	-	-	1,083,183	-	1,083,183
Special events, net direct expenses of $43,910	242,651	-	242,651	-	-	242,651	-	242,651
Rental income, net direct expenses of $119,451	-	-	-	(15,156)	-	(15,156)	-	(15,156)
Program services	3,873	-	3,873	-	-	3,873	-	3,873
Investment return	58,881	-	58,881	-	-	58,881	-	58,881
Interest income	68,415	-	68,415	-	-	68,415	-	68,415
Other income	1,131,656	-	1,131,656	-	-	1,131,656	-	1,131,656
Net assets released from restrictions	785,086	(785,086)	-	-	-	785,086	(785,086)	-
Total Support and Revenue	11,580,670	1,126,158	12,706,828	(15,156)	-	11,565,514	1,126,158	12,691,672
Expenses								
Program services								
Social Services	2,354,709	-	2,354,709	-	-	2,354,709	-	2,354,709
Domestic Violence	3,869,321	-	3,869,321	-	-	3,869,321	-	3,869,321
Resale Store	1,033,298	-	1,033,298	-	-	1,033,298	-	1,033,298
Supporting services								
Management and general	2,260,068	-	2,260,068	-	-	2,260,068	-	2,260,068
Fundraising	699,521	-	699,521	-	-	699,521	-	699,521
Total Expenses	10,216,917	-	10,216,917	-	-	10,216,917	-	10,216,917
Change in Net Assets	1,363,753	1,126,158	2,489,911	(15,156)	-	1,348,597	1,126,158	2,474,755
Net Assets, Beginning	2,818,230	5,108,830	7,927,060	706,330	(862,650)	2,661,910	5,108,830	7,770,740
						-		
Net Assets, Ending	$ 4,181,983	$ 6,234,988	$ 10,416,971	$ 691,174	$ (862,650)	$ 4,010,507	$ 6,234,988	$ 10,245,495

See independent auditors' report

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATING SCHEDULE OF ACTIVITIES
For the Year ended June 30, 2024

	Community Resource Center			660 Encinitas LLC		Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue								
Contributions	$ 1,247,796	$ 2,933,991	$ 4,181,787	$ -	$ -	$ 1,247,796	$ 2,933,991	$ 4,181,787
Contributed nonfinancial assets	917,772	-	917,772	-	-	917,772	-	917,772
Government grants	4,053,833	-	4,053,833	-	-	4,053,833	-	4,053,833
Resale shop sales, net $1,427,802 cost of sales of donated goods	1,125,165	-	1,125,165	-	-	1,125,165	-	1,125,165
Special events, net direct expenses of $31,158	221,740	-	221,740	-	-	221,740	-	221,740
Rental income, net direct expenses of $116,215	-	-	-	(22,092)	-	(22,092)	-	(22,092)
Program services	3,655	-	3,655	-	-	3,655	-	3,655
Investment return	5,627	-	5,627	-	-	5,627	-	5,627
Interest income	104,177	-	104,177	-	-	104,177	-	104,177
Other income	2,500	-	2,500	-	-	2,500	-	2,500
Net assets released from restrictions	852,012	(852,012)	-	-	-	852,012	(852,012)	-
Total Support and Revenue	8,534,277	2,081,979	10,616,256	(22,092)	-	8,512,185	2,081,979	10,594,164
Expenses								
Program services								
Social Services	1,896,522	-	1,896,522	-	-	1,896,522	-	1,896,522
Domestic Violence	3,627,701	-	3,627,701	-	-	3,627,701	-	3,627,701
Resale Store	1,024,689	-	1,024,689	-	-	1,024,689	-	1,024,689
Supporting services								
Management and general	1,751,263	-	1,751,263	-	-	1,751,263	-	1,751,263
Fundraising	913,681	-	913,681	-	-	913,681	-	913,681
Total Expenses	9,213,856	-	9,213,856	-	-	9,213,856	-	9,213,856
Change in Net Assets	(679,579)	2,081,979	1,402,400	(22,092)	-	(701,671)	2,081,979	1,380,308
Net Assets, Beginning	3,439,209	3,026,851	6,466,060	728,422	(862,650)	3,304,981	3,026,851	6,331,832
Prior Period Adjustment	58,600	-	58,600	-	-	58,600	-	58,600
Net Assets, Beginning Restated	3,497,809	3,026,851	6,524,660	728,422	(862,650)	3,363,581	3,026,851	6,390,432
Net Assets, Ending	$ 2,818,230	$ 5,108,830	$ 7,927,060	$ 706,330	$ (862,650)	$ 2,661,910	$ 5,108,830	$ 7,770,740

See independent auditors' report

COMMUNITY RESOURCE CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2025

Federal/Pass-through Grantor and Program Title	Assistance Listing	Contract Number	Subrecipient Expenditures	Expenditures	Total
U.S. Department of Justice					
Pass-through from California Governor's Office of Emergency Services					
Crime Victim Assistance	16.575	AT23-04-8628	$ -	$ 134,505	
Crime Victim Assistance	16.575	AT24-03-8628	-	53,690	
Crime Victim Assistance	16.575	XH23-02-8628	-	182,286	
Crime Victim Assistance	16.575	XH24-03-8628	-	14,701	
Crime Victim Assistance	16.575	XD23-02-8628	-	158,858	
Crime Victim Assistance	16.575	XD24-03-8628	-	4,994	
Crime Victim Assistance	16.575	UV23-02-8628	-	101,459	
Crime Victim Assistance	16.575	UV24-03-8628	-	8,141	
Crime Victim Assistance	16.575	XE23-01-8628	-	143,102	
Crime Victim Assistance	16.575	XE24-02-8628	-	19,836	
Total U.S. Department of Justice					$ 821,572
U.S. Department of Health and Human Services					
Pass-through from California Governor's Office of Emergency Services					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DV23-15-8628	-	123,013	
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DV24-16-8628	-	165,424	
Total U.S. Department of Health and Human Services					288,437
U.S. Department of Housing and Urban Development					
Direct Program					
Continuum of Care Program	14.267	CA1598L9D012206		144,122	
Continuum of Care Program	14.267	CA1598L9D012307		102,304	
Continuum of Care Program	14.267	CA1793D9D012204	-	239,425	
Continuum of Care Program	14.267	CA1793D9D012305	-	205,916	
Continuum of Care Program - DV Bonus	14.267	CA1793D9D012204	-	47,502	
Continuum of Care Program - DV Bonus	14.267	CA1793D9D012305	-	270,867	
Pass-through from City of Carlsbad					
Community Development Block Grants	14.218	N/A	-	77,732	
Pass-through from City of Encinitas					
Community Development Block Grants	14.218	N/A	-	28,118	
Pass-through from City of San Marcos					
Community Development Block Grants	14.218	N/A	-	18,348	
Total U.S. Department of Housing and Urban Development					1,134,334
U.S. Department of Agriculture					
Pass-through from California Department of Social Services					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	21-7024	-	30,864	
Total U.S. Department of Agriculture					30,864
Total Expenditures of Federal Awards					$ 2,275,207

See notes to schedule of expenditures of federal awards

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Resource Center 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 Community Resource Center it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Resource Center.

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, as applicable, either the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass through entity identifying numbers are presented where available.

The accounting and reporting policies of the Community Resource Center applied in the presentation of the schedule of expenditures of federal awards (the "Schedule") are set forth below:

Single Audit Reporting Entity

The transactions of 660 Encinitas LLC are not reflected in the Schedule.

NOTE 3 INDIRECT COST RATE

Community Resource Center has elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

Section I – Summary of Auditors' Results

FINANCIAL STATEMENTS

Types of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Significant deficiency(ies) identified?	None reported
Material weakness(es) identified?	None
Noncompliance material to the financial statements noted?	None

FEDERAL AWARDS

Type of auditors' report issued on compliance for major programs	See Table Below
Internal control over major programs:	
Significant deficiency(ies) identified?	None Reported
Material Weakness(es) identified?	None
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR 200.516(a)?	No

Identification of major programs:

Name of Federal Program or Cluster	Federal Assistance Listing No.	Opinion
Crime Victim Assistance	16.575	Unmodified
Continuum of Care Program	14.267	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee under the Uniform Grant Guidance, 2.CFR.200.520?	No

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings

None reported

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025

There were no findings or questioned costs for the year ended June 30, 2024.

MILLER CPA GROUP, P.C.
AN AUDITING AND CONSULTING FIRM

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Community Resource Center

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 Community Resource Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 23, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Resource Center'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 Community Resource Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Resource Center'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 Community Resource Center'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*.

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.

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.

Miller CPA Group, P.C.

Carlsbad, California
February 23, 2026

MILLER CPA GROUP, P.C.
AN AUDITING AND CONSULTING FIRM

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Community Resource Center

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Resource Center'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 Community Resource Center's major federal programs for the year ended June 30, 2025. Community Resource Center'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, Community Resource Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Resource Center 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 Community Resource Center'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 Community Resource Center's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Resource Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Resource Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

Miller CPA Group, P.C.

Carlsbad, California
February 23, 2026

June 26, 2026

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

Dear Members of the Grant Funding Committee,

On behalf of the Emilio Nares Foundation, I am pleased to submit this application to the San Marcos Community Foundation for $5,000 to fund medical transportation for 10 San Marcos children currently in cancer treatment.

ENF was founded in 2003 after our co-founder Richard Nares lost his son Emilio to leukemia just before his sixth birthday. In the aftermath of that loss, Richard discovered that children across San Diego were missing chemotherapy and radiation appointments — not because care was unavailable, but because their families had no way to get there. Our Ride With Emilio program was born from that discovery, and two decades later it remains the only program in Southern California providing free, door-to-door medical transportation exclusively to children facing cancer and life-threatening illness.

The 10 San Marcos families we currently serve are predominantly low-income and Latino, with household incomes averaging $14,000–$30,000 annually. When a child is diagnosed, financial collapse follows immediately; a parent stops working, a car goes unmaintained, gas money disappears. These $5,000 in requested funds will ensure those 10 children never miss a life-saving treatment because their family cannot afford the ride.

The San Marcos Community Foundation's support last year helped establish our relationship with this community. This increased investment will deepen it, funding the trips themselves, expanding our North County outreach, and ensuring that no San Marcos child falls out of treatment for a preventable reason.

With sincere gratitude,

Elsa Morales-Roth
Executive Director
Emilio Nares Foundation
elsa@enfhope.org | 619-860-9598
enfhope.org

Title

Emilio Nares Foundation – Ride With Emilio: Medical Transportation for San Marcos Children with Cancer

06/25/2026

id. 54485437

by **Tania Zavala** in **San Marcos Community Foundation**
on behalf of **Emilio Nares Foundation**

tania@enfhope.org

Original Submission

06/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Emilio Nares Foundation – Ride With Emilio: Medical Transportation for San Marcos Children with Cancer
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Ride With Emilio: Medical Transportation for San Marcos Families
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	192
Total Number of People Served by this Project in San Marcos Only	15

Grant Amount Requested	5000
	Organization Details
Organization Name	Emilio Nares Foundation
Organization Street Address	4699 Murphy Canyon Rd. #200
Organization City	San Diego
Organization State	CA
Organization Zip Code	92123
Organization Website	www.enfhope.org
Organization's EIN	13-4229276 200 Emilio Nares Foundation 84ba593d-d46c-40e0-9703-701b7804e9e0 4699 Murphy Canyon Rd Ste 200 San Diego CA 92123-4397 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-09-09T00:00:00 2025-10-14T00:00:00 501(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) 2025-09-09T00:00:00 2003 03
	Contact Information
Contact First Name	Amanda
Contact Last Name	Rodriguez
Contact Title	Institutional Giving Manager
Contact Phone	+16195189637

Contact Email	amanda@enfhope.org
	Project Details
Briefly describe your request for funds.	The Emilio Nares Foundation requests $5,000 to fund medical transportation for San Marcos children currently battling cancer and life-threatening illness. Through our Ride With Emilio program, ENF provides free, door-to-door transportation to chemotherapy, radiation, and other critical medical appointments for children whose families cannot afford the ride. ENF is the only organization in Southern California providing this level of support exclusively to families of children facing cancer and life-threatening illness. The families we serve in San Marcos — in zip codes 92069 and 92078 — are predominantly low-income and Latino, with household incomes averaging $14,000–$30,000 annually. A child's diagnosis triggers immediate financial collapse. Without intervention, children miss treatment. Missed chemotherapy can mean relapse. This $5,000 will fund the trips that keep San Marcos children in uninterrupted treatment. In 2025, ENF completed 1,690 round trips, served 192 patients across San Diego County, and achieved a 90% reduction in missed medical appointments among enrolled families. Every dollar requested goes directly toward ensuring a San Marcos child gets to treatment.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	San Marcos is home to a growing population of low-income Latino families who face compounding barriers when a child is diagnosed with a life-threatening illness. ENF currently serves San Marcos residents through Ride With Emilio, providing transportation to Rady Children's Hospital and other treatment centers. Without this program, these families have no reliable alternative. Public transit cannot accommodate medical schedules. Ride-share costs are unaffordable for families already in crisis. These options also risk an immunocompromised child. A single missed chemotherapy appointment can compromise a child's entire treatment protocol and increase the risk of relapse. The $5,000 requested will fund approximately 25–30 individual medical appointment trips for San Marcos families in the coming year — and as we expand our North County outreach through the Live Well Center, we expect to reach additional San Marcos families who don't yet know our services exist. For every $1 invested in ENF, the local economy returns $13 through reduced emergency care costs and increased caregiver employment stability, a figure validated by an independent study from California State University San Marcos. This grant keeps San Marcos children in treatment and San Marcos families whole.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	ENF partners with Rady Children's Hospital, CHOC, and Family Health Centers of San Diego. We are developing a North County FRC presence to better serve San Marcos families.
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.	SMCF awarded ENF $1,000 in 2025. Funds supported Ride With Emilio transportation for San Marcos families, including a patient who completed 84 trips and is now at Cal State San Marcos.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The Emilio Nares Foundation was founded in 2003 by Richard and Diane Nares after losing their son Emilio to leukemia just before his sixth birthday. Richard discovered that children across San Diego were missing chemotherapy — not because care was unavailable, but because their families had no way to get there. ENF was built to close that gap. Twenty-three years later, we remain the only organization in Southern California providing comprehensive, integrated support exclusively to families of children facing cancer and life-threatening illness. **Who We Serve** ENF serves children ages 0 to 25 across six Southern California counties. Our families are 64% Latino, 75% at or below 200% of the federal poverty level, and 40% Spanish-language-only, with household incomes averaging $14,000–$30,000 annually. A diagnosis triggers immediate financial collapse. ENF holds families together so children stay in treatment. **Our Programs** Ride With Emilio provides free, door-to-door transportation to chemotherapy, radiation, and critical appointments. In 2025: 1,690 round trips, 192 patients, 113,000 miles, 90% reduction in missed appointments. A full year of transportation for one child costs $3,223.

The Family Resource Center provides bilingual case management, emergency financial assistance, housing support, food access, and mental health referrals from inside Rady Children's Hospital. In 2025 we served 122 families.

Emilio's Snack Bags delivered 3,488 hospital-approved nutritional snacks to children undergoing chemotherapy in 2025.

Creating for Hope served 51 patients through therapeutic art and entrepreneurial activities in 2025.

Healing Through Nature provides nature-based wellness for pediatric cancer survivors. San Marcos families have attended, often saying it is the first time they have felt normal since diagnosis.

End-of-Life Services supported 10 families through burial coordination, grief resources, and crisis response in 2025.

San Marcos Impact

ENF serves 15 San Marcos children currently in active cancer treatment. Every one of them completed their treatment protocol in 2025 without a single transportation-related missed appointment. These families are nearly all Hispanic/Latino, low-income, and Spanish-speaking. Before enrolling with ENF, San Marcos families missed an average of three to four appointments per month. After enrollment, that number drops to near zero. Behind that data is a child who made it to every infusion, every scan, every follow-up — on time, and never alone.

Strategic Objectives

We are in active conversations with Family Health Centers of San Diego to establish a Family Resource Center serving San Marcos families directly. ENF will hire community health workers to conduct outreach in San Marcos, reaching hard-to-find families who do not yet know our services exist. These workers will embed in the community, build trust with Latino families navigating language and cultural barriers, and connect them to Ride With Emilio and the Family Resource Center before a crisis forces them to search alone.

Stewardship

SMCF awarded ENF $1,000 in 2025 — our first grant from the Foundation. Those funds supported Ride With Emilio transportation for San Marcos families. This application requests $5,000 to deepen that impact — funding transportation for all 10 San Marcos children currently in treatment and expanding outreach so more families find us before crisis forces them to search alone.

Every child deserves a fair chance at healing. ENF stands in that gap for every San Marcos family who needs us.

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

ENF_Letter_of_Support.pdf

Please upload the annual operating budget for your organization.

ENF_Organizational_Budget.pdf

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

2019_audited_financial_statements_2.pdf

Please attach the first two pages of your Federal 990.

2024_990_Emilio_Nares_Foundation_2.pdf

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

Cover_Letter.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	32230

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?	$5,000 funds a portion of transportation costs for 10 San Marcos children in cancer treatment. Full program cost is $32,230. Remaining balance covered by other grants and donations.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Fuel - San Marcos Patient Routes	$ 4,000.00	Door to Door transportation for 10 San Marcos children in active treatment
Vehicle Maintenance	$ 1,000.00	Pro-rated fleet Maintenance for North County routes
Total budget for this PROJECT:	$ 5,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Copley Foundation	$ 35,000.00	C
Additional Funding Source 2	Zable Foundation	$ 20,000.00	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			

Ennio Nares Foundation — FY2026 Organizational Budget Overview

January 1 – December 31, 2026 | EIN: 13-4229276 | Total Budget: $1,770,000

Category	Programs	Admin / Development	TOTAL
REVENUE			
Unrestricted Donations (corps, individuals, foundations)	$0	$520,000	**$520,000**
Restricted Grants (foundations, corps, government, individuals)	$0	$737,000	**$737,000**
Special Events (Harvest for Hope and other events)	$0	$445,000	**$445,000**
In-Kind Donations	$0	$43,000	**$43,000**
Other Revenue	$0	$25,000	**$25,000**
TOTAL REVENUE	**$0**	**$1,770,000**	**$1,770,000**
EXPENDITURES — PERSONNEL			
Salaries — Program Staff	$933,640	$135,682	**$1,069,322**
Payroll Taxes (Employer)	$70,957	$10,312	**$81,269**
Workers' Compensation	$12,873	$1,777	**$14,650**
Employee Benefits (health, dental, vision, retirement)	$55,238	$7,624	**$62,862**
Payroll Processing and Other	$3,963	$986	**$4,949**
Team Development and Conferences	$1,765	$1,800	**$3,565**
Employee Engagement	$3,963	$985	**$4,948**
Recruiting	$1,083	$0	**$1,083**
TOTAL PERSONNEL	**$1,083,482**	**$159,166**	**$1,242,648**
EXPENDITURES — FACILITIES & EQUIPMENT			
Rent	$41,246	$5,686	**$46,932**
Utilities and Telephone	$18,207	$722	**$18,929**

Software and Online Services	$14,515	$16,193	**$30,708**
Software (In-Kind)	$30,000	$5,000	**$35,000**
Furniture and Equipment (under $2,000)	$7,040	$0	**$7,040**
TOTAL FACILITIES & EQUIPMENT	**$111,008**	**$27,601**	**$138,609**
EXPENDITURES — PROGRAMS & EVENTS			
Venues	$27,000	$4,500	**$31,500**
Materials and Supplies	$13,786	$1,014	**$14,800**
Food and Beverage	$14,121	$479	**$14,600**
Outside Services (contracted program staff)	$25,874	$5,386	**$31,260**
Fuel — Ride With Emilio fleet	$39,200	$0	**$39,200**
Supportive Services / Financial Stipends	$34,750	$0	**$34,750**
Van Maintenance and Registration	$25,885	$0	**$25,885**
TOTAL PROGRAMS & EVENTS	**$180,616**	**$11,379**	**$191,995**
EXPENDITURES — ADMINISTRATIVE & PROFESSIONAL SERVICES			
Accounting	$21,154	$4,358	**$25,512**
IT Services	$4,286	$714	**$5,000**
Human Resources	$13,500	$2,790	**$16,290**
Grant Writing	$0	$2,500	**$2,500**
Other Professional Fees	$6,666	$3,333	**$9,999**
Marketing, Advertising and Branding	$36,021	$5,106	**$41,127**
Meetings, Travel and Meals	$8,524	$5,643	**$14,167**
Administrative (printing, postage, dues, supplies, misc.)	$11,865	$10,413	**$22,278**
Bank and Merchant Fees	$0	$1,416	**$1,416**
Insurance (liability, auto, property)	$21,830	$3,013	**$24,843**
TOTAL ADMIN & PROFESSIONAL SERVICES	**$123,846**	**$39,286**	**$163,132**
TOTAL EXPENDITURES	**$1,498,952**	**$237,432**	**$1,736,384**

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:
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Emilio Nares Foundation
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 4699 Murphy Canyon Rd
Room/suite: 200
City or town, state or province, country, and ZIP or foreign postal code: San Diego, CA 92123

D Employer identification number: 13-4229276

E Telephone number: (858)571-3328

G Gross receipts: $ 1,442,097

F Name and address of principal officer:

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

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

H(c) Group exemption number

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

J Website: enfhope.org

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

L Year of formation: 2002

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: The Emilio Nares Foundation (ENF) is dedicated to supporting families as they navigate their child's journey through cancer and other life-threatening diseases, offering programs that provide each child with the best possible chance of survival.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	742,453	1,003,579
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,713	73,523
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	222,882	293,686
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	985,048	1,370,788

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)	795,051	727,335
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 178,669		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	315,035	341,849
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,110,086	1,069,184
19	Revenue less expenses. Subtract line 18 from line 12	(125,038)	301,604

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	726,452	1,045,295
21	Total liabilities (Part X, line 26)	167,885	185,124
22	Net assets or fund balances. Subtract line 21 from line 20	558,567	860,171

Part II Signature Block

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

Sign Here

Elsa Roth
Signature of officer — Date

Elsa Roth, Ex Dir
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
MICHAEL LANIER		07-18-2025	[ ]	P00282482

Firm's name: Online Bookkeeping
Firm's EIN:
Firm's address: 5198 Arlington Ave Unit 342, Riverside CA 92504
Phone no.: 858-569-2425

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2024)

EEA

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The Emilio Nares Foundation (ENF) is dedicated to supporting families as they navigate their child's journey through cancer and other life-threatening diseases, offering programs that provide each child with the best possible chance of survival.

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 $ **768,602** including grants of $) (Revenue $)

Ride with Emilio provides no-cost transportation for families seeking medical treatment for life-threatening conditions. We offer dependable and secure support, ensuring that no child misses life-saving treatments due to transportation barriers.

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

End-of-Life Program provides financial support for burial expenses, emotional guidance, and protection from predatory practices—ensuring families are not alone during one of the most heartbreaking times imaginable.

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

Family Resource Center offers wrap-around services to families of children receiving medical treatment. Support includes access to shelter, food, mental health care, employment, childcare, and more. We also provide bedside assistance when a child is hospitalized, ensuring families are supported every step of the way.

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

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

4e Total program service expenses **768,602**

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**		**X**
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		**X**
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		**X**
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	**38**	**X**	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	10		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		X
6	Did the organization have members or stockholders?		**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	X	
b	Each committee with authority to act on behalf of the governing body?		**8b**	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		**9**		X

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

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

Section C. Disclosure

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

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

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

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

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

Elsa Roth (858)571-3328, 4699 Murphy Canyon Rd STE 200, San Diego, CA 92123

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) Elsa Roth Ex Dir	40.00			X	X			128,000	0	0
(2) Andy Zlotnik Director	1.00	X						0	0	0
(3) Jack Carrao II Director	1.00	X						0	0	0
(4) Chris Larson Director	1.00	X						0	0	0
(5) Christine Lazott Past Chair	1.00	X						0	0	0
(6) Gregg Wolfson Director	1.00	X						0	0	0
(7) Victor Wong, MD Director	1.00	X						0	0	0
(8) Corey Collins Director	1.00	X						0	0	0
(9) Paul Broussard Director	1.00	X						0	0	0
(10) Liza Brann Chair	1.00	X		X				0	0	0
(11) Nate Beasley Vice Chair	1.00	X		X				0	0	0
(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**								**128,000**		
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								**128,000**	**0**	**0**

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

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

Section B. Independent Contractors

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

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

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

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	133,482			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	870,097			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f			1,003,579		
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		25,580	25,580		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a	3,451				
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c	3,451				
	d	Net rental income or (loss)			3,451	3,451	
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a		54,393			
	b	Less: cost or other basis and sales expenses 7b		6,450			
	c	Gain or (loss) 7c		47,943			
	d	Net gain or (loss)			47,943	47,943	
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	352,058			
	b	Less: direct expenses	8b	64,859			
	c	Net income or (loss) from fundraising events			287,199		287,199
	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	Refunds	900099	3,036	3,036		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		3,036			
	12	**Total revenue.** See instructions		1,370,788	80,010	0	287,199

Part IX Statement of Functional Expenses

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

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

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	128,000	76,800	25,600	25,600
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	500,959	371,205	63,829	65,925
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	47,482	34,998	8,221	4,263
10	Payroll taxes	50,894	36,980	5,806	8,108
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	13,600	11,152	658	1,790
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.)	43,584	11,881	1,348	30,355
12	Advertising and promotion	5,465	4,035		1,430
13	Office expenses	23,038	16,720	1,186	5,132
14	Information technology				
15	Royalties				
16	Occupancy	39,596	31,325	3,286	4,985
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	16,579	5,048	3,548	7,983
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	39,102	37,193	1,909	
23	Insurance	23,497	22,334	304	859
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 specific costs**	59,127	53,941		5,186
b	**Bank fees**	11,410	3,936	672	6,802
c					
d					
e	All other expenses	66,851	51,054	5,546	10,251
25	**Total functional expenses.** Add lines 1 through 24e	1,069,184	768,602	121,913	178,669
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		74,194	1	125,328
	2	Savings and temporary cash investments		536,484	2	657,681
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	62,053
	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		9,114	9	8,483
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 308,857			
	b	Less: accumulated depreciation	10b 117,107	106,660	10c	191,750
	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)		726,452	16	1,045,295
Liabilities	17	Accounts payable and accrued expenses		25,316	17	44,711
	18	Grants payable			18	
	19	Deferred revenue			19	1,151
	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	139,262
	24	Unsecured notes and loans payable to unrelated third parties		142,569	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		167,885	26	185,124
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		558,567	27	860,171
	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		558,567	32	860,171
	33	Total liabilities and net assets/fund balances		726,452	33	1,045,295

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	1,370,788
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,069,184
3	Revenue less expenses. Subtract line 2 from line 1	3	301,604
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	558,567
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	860,171

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

2024

Open to Public Inspection

Name of the organization	Employer identification number
Emilio Nares Foundation	13-4229276

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally 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.						**0**

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.")	1,093,110	1,143,939	591,430	742,453	1,003,579	4,574,511
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	317,349	433,009	580,261	440,648	352,058	2,123,325
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	1,410,459	1,576,948	1,171,691	1,183,101	1,355,637	6,697,836
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	0	0	0	0	0	0
8 **Public support.** (Subtract line 7c from line 6.)						6,697,836

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	1,410,459	1,576,948	1,171,691	1,183,101	1,355,637	6,697,836
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	2,228	509	1,949	8,539	25,580	38,805
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,228	509	1,949	8,539	25,580	38,805
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		67			6,488	6,555
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	1,412,687	1,577,524	1,173,640	1,191,640	1,387,705	6,743,196

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	99.33 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	99.78 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) . . .	17	1 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	0 %

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 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.)

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
Emilio Nares Foundation

Employer identification number
13-4229276

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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	308,857		117,107	191,750
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				191,750

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

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

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

Part XIII **Supplemental Information** *(continued)*

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

Emilio Nares Foundation

Employer identification number

13-4229276

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

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

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

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

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

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

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 Harvest Hope (event type)	(b) Event #2 (event type)	(c) Other events 3 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	352,058			352,058
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	352,058			352,058
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	64,859			64,859
	10 Direct expense summary. Add lines 4 through 9 in column (d)				64,859
	11 Net income summary. Subtract line 10 from line 3, column (d)				287,199

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: _____

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
Emilio Nares Foundation

Employer identification number
13-4229276

01. Form 990 governing body review (Part VI, line 11)

The 990 was reviewed and approved by the Board Chair.

02. Governing documents, etc, available to public (Part VI, line 19)

No documents available to the public.

03. List of other fees for services expenses (Part IX, line 11g)

Consultants and professional services

04. List of other expenses (Part IX, line 24e)

See Overflow Statement for itemization.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Emilio Nares Foundation	FORM 990 - 1	13-4229276

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

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

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	2,785

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	36,317
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	39,102
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. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
Statement #567		%					**36,317**	
		%						
		%						
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**	**36,317**	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

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

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

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

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

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
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**	



FINANCIAL STATEMENTS

DECEMBER 31, 2019 and 2018

TOGETHER WITH INDEPENDENT AUDITOR'S REPORT



WADE | HOWARD

& ASSOCIATES, CPAS LLP

WADE | HOWARD
& ASSOCIATES, CPAS LLP

1950 Cordell Court, Suite 101, El Cajon, CA 92020 | (619) 442-3386, Fax (619) 442-7483

Independent Auditor's Report

To the Board of Directors
Emilio Nares Foundation
San Diego, California

We have audited the accompanying financial statements of Emilio Nares Foundation (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Emilio Nares Foundation as of December 31, 2019 and 2018, 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.

Wade, Howard & Associates, CPAs LLP

Wade, Howard & Associates, CPAs LLP
El Cajon, California
July 10, 2020

EMILIO NARES FOUNDATION
STATEMENTS OF FINANCIAL POSITION
As of December 31, 2019 and 2018

ASSETS

	2019	2018
Current Assets		
Cash	$ 600,211	$ 708,786
Contributions receivable	35,000	-
Prepaid expenses	64	3,849
Total Current Assets	635,275	712,635
Fixed Assets		
Vehicles	261,814	225,814
Computers	26,022	22,647
Furniture	21,385	21,384
	309,221	269,845
Less: accumulated depreciation	(240,911)	(212,987)
Total Fixed Assets	68,310	56,858
Total Assets	$ 703,585	$ 769,493

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	$ -	$ 3,646
Credit cards	6,532	10,482
Sales tax payable	-	2,276
Accrued vacation	15,457	-
Total Current Liabilities	21,989	16,404
Total Liabilities	21,989	16,404
Net Assets		
Without donor restrictions	681,596	735,644
With donor restrictions	-	17,445
Total Net Assets	681,596	753,089
Total Liabilities and Net Assets	$ 703,585	$ 769,493

See independent auditor's report and accompanying notes to financial statements.

EMILIO NARES FOUNDATION
STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2019 and 2018

	2019			2018
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**Total**
Revenues				
Contributions	$ 345,625	$ 413,765	$ 759,390	$ 776,601
Fundraising events	419,687	-	419,687	448,481
In-kind support	350,491	-	350,491	457,716
Total Revenues	1,115,803	413,765	1,529,568	1,682,798
Expenses				
Salaries and wages	488,496	255,189	743,685	588,961
Workers compensation	6,911	17,718	24,629	21,733
Employee benefits	42,519	13,433	55,952	43,646
Payroll taxes	41,452	21,691	63,143	51,584
In-kind expenses	350,491	-	350,491	457,716
Financial assistance costs	-	40,376	40,376	59,822
Professional services	42,274	-	42,274	45,501
Office expense	52,298	13,059	65,357	43,874
Rent	-	23,554	23,554	23,763
Repair and maintenance	485	-	485	909
Insurance	3,969	-	3,969	3,521
Vehicle expenses	2,551	46,190	48,741	43,111
Travel and meetings	11,765	-	11,765	10,359
Bank services charges	10,656	-	10,656	21,913
Event and campaign expenses	83,248	-	83,248	137,659
Sales tax expense	160	-	160	2,276
Depreciation	27,924	-	27,924	27,041
Miscellaneous	6,517	-	6,517	7,635
Total Expenses	1,171,716	431,210	1,602,926	1,591,024
Other Income				
Interest income	1,865	-	1,865	765
Total Other Income	1,865	-	1,865	765
Change in Net Assets	(54,048)	(17,445)	(71,493)	92,539
Net Assets, Beginning of Year	735,644	17,445	753,089	660,550
Net Assets, End of Year	$ 681,596	$ -	$ 681,596	$ 753,089

See independent auditor's report and accompanying notes to financial statements.

EMILIO NARES FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2019

	Program Services							Supporting Services			
Expenses	Ride with Emilio	End of Life Child & Family Care	Knitting & Sewing for Hope	Emilio's Loving Tabs	Resource Center	Other Programs	Total Program Services	General	Fundraising and Events	Total Supporting Services	Total Functional Expenses
Salaries and wages	$ 265,189	$ -	$ 24,767	$ 73,152	$ 9,633	$149,981	$ 522,722	$ 108,463	$ 112,500	$ 220,963	$ 743,685
Workers compensation	18,716	-	176	412	41	1,300	20,645	1,834	2,150	3,984	24,629
Employee benefits	23,102	-	-	101	1,310	9,615	34,128	9,756	12,068	21,824	55,952
Payroll taxes	19,223	-	2,060	5,629	1,081	11,153	39,146	10,345	13,652	23,997	63,143
In-kind expenses	2,027	6,566	-	-	-	81,607	90,200	155,059	105,232	260,291	350,491
Financial assistance costs	-	19,405	-	20,971	-	-	40,376	-	-	-	40,376
Professional services	134	-	-	-	-	19,449	19,583	7,807	14,884	22,691	42,274
Office expense	13,059	521	386	6,980	865	4,931	26,742	23,713	14,902	38,615	65,357
Rent	8,000	-	6,000	-	-	6,000	20,000	3,054	500	3,554	23,554
Repair and maintenance	-	-	-	-	-	316	316	145	24	169	485
Insurance	-	-	-	-	-	3,425	3,425	294	250	544	3,969
Vehicle expenses	46,190	-	-	16	-	2,535	48,741	-	-	-	48,741
Travel and meetings	4,906	-	-	3,405	-	1,623	9,934	954	877	1,831	11,765
Bank services charges	-	-	-	-	-	66	66	87	10,503	10,590	10,656
Event and campaign expenses	-	-	-	-	-	-	-	-	83,248	83,248	83,248
Sales tax expense	-	-	-	160	-	-	160	-	-	-	160
Depreciation	21,349	-	-	-	-	-	21,349	6,575	-	6,575	27,924
Miscellaneous	-	-	-	-	-	3,013	3,013	3,504	-	3,504	6,517
Total expenses	$ 421,895	$ 26,492	$ 33,389	$ 110,826	$ 12,930	$295,014	$ 900,546	$ 331,590	$ 370,790	$ 702,380	$ 1,602,926

See independent auditor's report and accompanying notes to financial statements.

EMILIO NARES FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2018

	Program Services							Supporting Services			
Expenses	Ride with Emilio	End of Life Child & Family Care	Knitting & Sewing for Hope	Emilio's Loving Tabs	Resource Center	Other Programs	Total Program Services	General	Fundraising and Events	Total Supporting Services	Total Functional Expenses
Salaries and wages	$ 328,547	$ -	$ 17,893	$ 25,772	$ 6,292	$ 98,799	$ 477,303	$ 49,900	$ 61,758	$ 111,658	$ 588,961
Workers compensation	18,309	-	145	187	32	1,326	19,999	744	990	1,734	21,733
Employee benefits	24,781	-	-	1,500	511	5,400	32,192	6,756	4,698	11,454	43,646
Payroll taxes	29,462	-	1,573	2,022	519	9,557	43,133	3,345	5,106	8,451	51,584
In-kind expenses	-	-	-	-	-	319,213	319,213	48,000	90,503	138,503	457,716
Financial assistance costs	-	23,716	-	36,106	-	-	59,822	-	-	-	59,822
Professional services	4,070	-	-	796	-	-	4,866	11,435	29,200	40,635	45,501
Office expense	16,834	322	425	4,116	4,056	8,640	34,393	6,330	3,151	9,481	43,874
Rent	10,000	-	6,000	-	-	6,000	22,000	1,263	500	1,763	23,763
Repair and maintenance	-	-	-	340	50	350	740	145	24	169	909
Insurance	-	-	-	-	-	3,021	3,021	250	250	500	3,521
Vehicle expenses	43,111	-	-	-	-	-	43,111	-	-	-	43,111
Travel and meetings	4,906	-	-	3,405	-	217	8,528	954	877	1,831	10,359
Bank services charges	-	-	-	-	-	66	66	87	21,760	21,847	21,913
Event and campaign expenses	-	-	-	-	-	-	-	-	137,659	137,659	137,659
Sales tax expense	-	-	-	2,276	-	-	2,276	-	-	-	2,276
Depreciation	19,525	-	-	-	-	-	19,525	7,516	-	7,516	27,041
Miscellaneous	-	-	-	-	-	3,013	3,013	4,622	-	4,622	7,635
Total expenses	$ 499,545	$ 24,038	$ 26,036	$ 76,520	$ 11,460	$ 455,602	$ 1,093,201	$ 141,347	$ 356,476	$ 497,823	$ 1,591,024

See independent auditor's report and accompanying notes to financial statements.

EMILIO NARES FOUNDATION
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2019 and 2018

	2019	2018
Cash Flows from Operating Activities:		
Change in net assets	$ (71,493)	$ 92,539
Adjustments to reconcile change in net assets to net cash flows provided by operating activities:		
Depreciation expense	27,924	27,040
(Increase) decrease in operating assets:		
Contributions receivable	(35,000)	-
Prepaid expenses	3,785	851
Increase (decrease) in operating liabilities:		
Accounts payable	(3,646)	1,296
Accrued vacation	15,457	(6,831)
Sales tax payable	(2,276)	1,293
Credit cards	(3,950)	4,418
Net cash provided (used) by operating activities	(69,199)	120,606
Cash Flows from Investing Activities:		
Purchase of fixed assets	(39,376)	-
Net cash used in investing activities	(39,376)	-
Cash Flows from Financing Activities:		
Net cash provided by financing activities	-	-
Net increase (decrease) in cash	(108,575)	120,606
Cash balance, beginning of year	708,786	588,180
Cash balance, end of year	$ 600,211	$ 708,786

See independent auditor's report and accompanying notes to financial statements.

EMILIO NARES FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2019 and 2018

A. NATURE OF ORGANIZATION AND DESCRIPTION OF ACTIVITIES

Nature of Organization

The Emilio Nares Foundation (the Foundation), is a 501(c)(3) nonprofit corporation organized in 2002 for the purpose of providing emotional support, education, financial assistance, transportation and resources to patients and their families seeking medical treatment for children who are battling leukemia and other forms of cancer. The Foundation primarily serves communities in the Southern California region.

Description of Activities

a. The Ride with Emilio program provides free transportation for underprivileged children and their families to and from the hospital for cancer-related appointments.

b. The Loving Tabs T-shirts program provides T-shirts with snaps on the shoulder and sleeve to facilitate access to chemotherapy for children with cancer. The shirts provide a sense of normalcy so children don't have to take off or lift their shirts to receive treatment.

c. The ENF Resource Center staffs a computer and internet equipped room in Rady Children's Hospital San Diego to enable parents to navigate to other community support such as financial aid, legal support, employment and housing and to conduct business while their children are receiving treatments.

d. The Healthy Nutrition Emilio Snack Bags program provides over 1,600 healthy, hospital approved snack bags to children in San Diego and Orange County.

e. The Knitting and Sewing for Hope program provides families of children receiving cancer treatments with guided sewing and knitting circles.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements are prepared on the accrual basis in accordance with accounting standards generally accepted in the United States of America.

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 included in the financial statements. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash includes all cash on hand and on deposit at financial institutions.

Accounts Receivable

Accounts receivable are carried at original invoice amount less an allowance for doubtful accounts. There were no accounts receivable outstanding as of December 31, 2019 and 2018, respectively.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fundraising Event Income

Revenues from fundraising events are recognized when the related fundraising event takes place. Amounts received in advance for fundraising events are recorded as deferred revenue until the period in which the event takes place. There was no deferred revenue at December 31, 2019 and December 31, 2018.

Contributions

Contributions are recognized when cash is received, unconditional promises are made, ownership of assets are transferred or services rendered. Contributions subject to donor-imposed restrictions for use in a future period or for a specific purpose are reported as net assets with donor restrictions. When a donor restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. See note E for a summary of donor restricted contributions. In-kind revenue for donated services and donated goods is recorded in the statement of activities as in-kind revenue. See note F for further details.

Contributions Receivable

Contributions receivable are recognized when sufficient evidence that a promise to give was made. It is the policy of the Foundation to charge off uncollectible contributions receivable when management determines the receivable will not be collected. Contributions receivable that are expected to be received in excess of one year are reported at present value and a discount is recorded if material. All contributions receivable are considered collectible as of December 31, 2019. Contributions receivable totaled $35,000 and $0 for the years ended December 31, 2019 and 2018, respectively.

Advertising

Advertising costs are expenses as incurred. Advertising expenses for the year ended December 31, 2019 and 2018 were $726 and $780 respectively.

Financial Statement Presentation

The Foundation reports information regarding its financial position and activities in accordance with Financial Accounting Standards Board Accounting Standards Codification 958 (FASB ASC 958), *Financial Statements of Not-for-Profit Organizations*, which requires the Foundation to report net assets based on the existence or absence of donor-imposed restrictions. Accordingly, the classes of net assets are:

- *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 the Organization's management and board of directors.

- *Net assets with donor restrictions* represent 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.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Foundation is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code and files reports with the federal and state governments as a tax exempt organization.

Functional Expenses

The costs of programs and supporting services have been reported on a functional basis in the statement of functional expenses. Expenses are charged to each program based on direct expenses incurred. Other costs are allocated to activities using indirect cost allocation methods. The Foundation uses salaries and wages as the primary driver of indirect costs from cost pools to programs and supporting services.

Uncertain Tax Positions

Generally accepted accounting principles (GAAP) provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Foundation's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Subsequent Events

Management has evaluated subsequent events through July 10, 2020, which was the date the financial statements were available to be issued.

C. CONCENTRATIONS OF RISK

The Foundation will occasionally have amounts on deposit at financial institutions that exceed the insurance limits provided by the Federal Deposit Insurance Corporation. As of December 31, 2019 and 2018, the Foundation had $273,252 and $353,046 respectively on deposit in excess of insurance limitations. The Foundation has not historically experienced any losses with respect to uninsured deposits.

During the year ended December 31, 2019 and 2018, revenues from the Foundation's largest donor accounted for approximately 6% and 10% of revenues, respectively. There were no contributions receivable from this donor at December 31, 2019 and 2018, respectively.

D. OFFICE LEASE

The Foundation leases office space under the terms of a three-year lease agreement that commenced on July 1, 2017 and will expire on June 30, 2020. Minimum future lease payments required under the lease agreement in effect at December 31, 2019 were as follows:

Year Ended December 31,	
2020	$ 9,882
	$ 9,882

E. DONOR RESTRICTED NET ASSETS

During the year ended December 31, 2019 the Foundation received contributions that were restricted as to use by the donor. A summary of restricted contributions including the reason for the restriction and amounts released from restrictions as funds were expended is as follows for the year then ended:

	Donor Restricted Net Assets			
	Balance at December 31, 2018	**Restricted Contributions**	**Expenses**	**Balance at December 31, 2019**
Restricted For:				
Administration	$ -	$ 24,000	$ 24,000	$ -
Events & Campaigns	-	300	300	-
Ride with Emilio	-	307,554	307,554	-
End of Life Child & Family Care	-	7,650	7,650	-
Emilio's Loving Tabs	17,445	49,045	66,490	-
Other Programs	-	-	-	-
	$ 17,445	$ 388,549	$ 405,994	$ -

F. DONATED SERVICES AND IN-KIND SUPPORT

The Foundation may receive services, equipment and materials without making payment. Donated services are recognized as in-kind contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Foundation. Materials and other noncash donations are recorded at cost or estimated fair value determined at the date of donation. For the year ended December 31, 2019 and 2018, the Foundation recorded in-kind income for donated services and donated goods that totaled $350,491 and $457,716 respectively, which is included in in-kind revenues in the statement of activities. In-kind expenses for the year ended December 31, 2019 and 2018 were included in the statement of functional expenses based on the related natural expense classification to which they relate as follows:

	2019	2018
Program costs	$ 100,375	$ 110,635
Rent	60,000	48,000
Professional fees	104,764	208,578
Fundraising events	85,352	90,503
Total in-kind expenses	$ 350,491	$ 457,716

G. EMPLOYEE BENEFIT PLANS

The Foundation provides an employee benefit retirement plan pursuant to Section 403(b) of the Internal Revenue Code. An employee becomes eligible to participate immediately upon employment or as soon as administratively feasible. The plan permits employee elective deferrals only and can be invested in mutual funds under Code §403(b)(7) and annuity contracts under Code §403(b)(1).

In addition, the Foundation established a Simplified Employee Pension plan (SEP IRA) on December 2, 2019 pursuant to Section 408(k) of the Internal Revenue Code. An employee becomes eligible to participate after performing services for the Foundation of at least one of the immediately preceding five plan years. Contributions to the SEP IRA plan are made at the discretion of the Foundation. During the years ended December 31, 2019 and 2018, no contributions were made.

Rady Children's Hospital San Diego

3020 Children's Way
San Diego
California 92123-4282

(858) 576-1700
TTY 966-5831
www.rchsd.org

October 23, 2024

To Whom it May Concern,

I am writing to express my enthusiastic support for the Emilio Nares Foundation (ENF), an outstanding partner that has had a transformative impact for more than 21 years. Their unwavering commitment to supporting families as they navigate their child's cancer journey and other life-threatening illnesses has been truly remarkable.

One of ENF's most important contributions is their culturally responsive approach to service. They not only provide compassionate care but also ensure that the diverse needs of each family are met with respect and understanding. This commitment extends far beyond medical support—they offer culturally responsive resource navigation during some of the most challenging times these families face. They are there to connect families with vital resources like shelter, food, legal aid, and education, ensuring that no family faces the journey alone or unsupported.

For over two decades, ENF has been a crucial partner to Rady Children's Hospital, helping ensure that children have access to the care they need, regardless of the obstacles they may face. Their free transportation services and comprehensive family support programs are instrumental in removing barriers to care and providing holistic assistance that strengthens families.

We have seen firsthand how ENF's work eases the overwhelming stress and uncertainty that come with managing a child's illness. Their services provide not only logistical and practical assistance but also emotional and cultural support, allowing families to focus on their child's healing.

I wholeheartedly recommend the Emilio Nares Foundation for any opportunity to further their mission. Their work is critical to the care and support of children in our community, and they continue to provide hope, strength, and healing to families during their most difficult times.

Sincerely,
Margaret Fitzgerald

Margaret Fitzgerald, BSN, RN,CPON
Manager, Peckham Center foe Cancer and Blood Disorders
Rady Children's Hospital
mfitzgerald@rchsd.org 858-576-1700-225142

BOARD RESOLUTION

GENESIS OPERA THEATRE

Authorization to Submit Grant Proposal to the San Marcos Community Foundation

WHEREAS, the Board of Directors of Genesis Opera Theatre recognizes the importance of producing high-quality, accessible opera performances for the community; and

WHEREAS, the organization is planning to present a full production of The Marriage of Figaro in August 2026 in San Marcos, California, and seeks to secure funding to support the production's artistic and logistical needs;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Genesis Opera Theatre authorizes the submission of a grant application to the San Marcos Community Foundation in support of the Marriage of Figaro production;

BE IT FURTHER RESOLVED that Chelsea Gornall, Treasurer, is hereby authorized to take all necessary actions to prepare and submit the grant application, execute grant documents, and act as the primary contact with the San Marcos Community Foundation.

ADOPTED by the Board of Directors of Genesis Opera Theatre on this 19th day of June, 2026.

Signatures : (via Docusign)

Cynthia Leigh Karp

Cynthia Leigh Karp
President, Board of Directors

Patrick Anderson

Patrick Anderson
Vice President, Board of Directors

Chelsea Seener Gornall
Treasurer, Board of Directors

Emma Nava

Emma Nava
Secretary, Board of Directors

Title

Genesis Opera Theatre - The Marriage of Figaro Production

06/26/2026

id. 54487337

by **Chelsea Gornall** in **San Marcos Community Foundation**
on behalf of **Genesis Opera Theatre**
genesisoperatheatre@gmail.com

Original Submission

06/26/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Genesis Opera Theatre - The Marriage of Figaro Production
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The Marriage of Figaro - presented by Genesis Opera Theatre
Project Start Date	8/2/2026
Project End Date	8/30/2026
Date by Which Funds Will Be Expended:	8/30/2026
Total Number of People Served by this Project	800
Total Number of People Served by this Project in San Marcos Only	800
Grant Amount Requested	5500
	Organization Details

Organization Name	Genesis Opera Theatre
Organization Street Address	453 W El Norte Pkwy, Unit 204
Organization City	Escondido
Organization State	California
Organization Zip Code	92026
Organization Website	https://www.genesisoperatheatre.com/
Organization's EIN	87-1142261 200 Genesis Opera Theatre e16cec5f-db1d-4e08-a1aa-148bfcef81d0 453 W El Norte Pkwy Apt 204 Escondido CA 92026-1928 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)(2) organization 2026-06-08T00:00:00 2021 09
	Contact Information
Contact First Name	Chelsea
Contact Last Name	Gornall
Contact Title	Treasurer
Contact Phone	+17606133174
Contact Email	genesisoperatheatre@gmail.com
	Project Details

Briefly describe your request for funds.	Genesis Opera Theatre is delighted to present Mozart's The Marriage of Figaro August 28, 29, and 30, 2026 at TERI Campus of Life's Bornemann Theatre in San Marcos. Mozart's classic bursts with romance, quick wit, and some of the most irresistible music ever written. This production features a cast of professional local singers and a full creative team, bringing this beloved opera to life for North County audiences. Although The Marriage of Figaro is one of the most celebrated works in the repertoire, this will be its first fully staged production in San Marcos. To bring this production to the stage, Genesis Opera Theatre is seeking support to cover essential costs. These include rental fees for the the Bornemann Theatre, along with fair compensation for our singers, instrumentalists, and stage management team. None of our board members or directors get paid. All funds go directly to the artists. Our anticipated project budget is approximately $30,000, depending on the final scale of production elements. Support from the San Marcos Community Foundation Art and Cultural Grant Program would directly underwrite these expenses and ensure that high quality, locally produced opera remains accessible to the San Marcos community.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Genesis Opera Theatre is excited to continue building our presence in San Marcos through our partnership with TERI, establishing the Bornemann Theatre as a welcoming home for our productions. The Marriage of Figaro will be performed in English and presented with English and Spanish supertitles so that audiences across the community can enjoy the story without language barriers. Our focus is to make opera approachable for first time attendees as well as longtime fans. General admission tickets for The Marriage of Figaro will remain under 50 dollars, keeping attendance affordable compared to major regional opera venues. As part of our commitment to arts education, we will host a student invitational dress rehearsal on Wednesday, August 26, where local grade school, high school, and college students may attend the performance at no cost. By presenting this opera in an accessible neighborhood venue, we anticipate welcoming an audience of approximately 800 residents (200 per night). Our collaboration with TERI also supports paid artistic opportunities for local singers, instrumentalists, and stage professionals, including individuals with disabilities who are part of TERI's mission. Local organizations and nearby schools, including Palomar College and CSUSM, will help promote the production and encourage student engagement.
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 TERI, the San Marcos Senior Center, local businesses, and vintage shops for 1940's costumes / furniture, and our treasurer Chelsea Gornall is a San Marcos resident and SMHS alum.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, in 2025 we received $1,000 for our production of Gianni Schicchi that funded the lead tenor role in the production.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**Genesis Opera Theatre: where opera begins anew.** Genesis Opera Theatre is dedicated to illuminating the timeless power of opera through artistry, storytelling, and community. Inspired by the spirit of new beginnings, we cultivate emerging talent, honor classical tradition, and create pathways that invite all audiences to experience the beauty and relevance of opera. Our vision is to be a beacon for opera's renewal, where tradition meets innovation, new voices rise, and timeless stories find new light. We envision a community where every generation sees themselves reflected on stage and feels inspired by the performing arts. This year, Genesis Opera Theatre proudly presents Mozart's *The Marriage of Figaro*, following the success of our 2025 production of Puccini's *Gianni Schicchi*. Last year's production marked a milestone for our organization: it demonstrated our ability to produce high.quality, fully staged opera with local artists, engage new audiences, and build meaningful partnerships throughout San Marcos and North County. The enthusiastic response to *Gianni Schicchi* affirmed our strategic direction and strengthened our commitment to expanding opera's presence in the region. Building on that momentum, *The Marriage of Figaro* represents the next step in our long.term vision to establish San Marcos as a vibrant hub for accessible, community.centered opera. Through these efforts, Genesis Opera Theatre is expanding cultural access, strengthening arts education, and enriching the creative life of San Marcos. **Strategic Objectives - Our production of *The Marriage of Figaro* embodies our core strategic goals:** **1. Expand access to live opera through affordability and inclusivity.** We remain committed to keeping general admission tickets under 50 dollars, well below traditional opera pricing, and this year we are introducing a free Student Invitational Dress on August 26. This special performance invites local grade school, high school, and college students to experience The Marriage of Figaro at no cost, with the goal of inspiring young audiences and fostering early engagement with the performing arts. To ensure clarity and inclusivity for our multilingual community, the production will be performed in English with both English and Spanish supertitles.

2. Support and engage local artists with paid opportunities. Genesis Opera Theatre provides meaningful, compensated roles for local singers, instrumentalists, stage managers, and creative professionals. We have assistant stage manager interns this year coming in from Cal State San Marcos and SDSU, allowing them to gain hands.on experience in a fully staged opera production and build industry skills outside of school. Our partnership with TERI Campus of Life also allows us to include individuals with disabilities in production support and technical roles, aligning with TERI's mission and expanding our own commitment to inclusive arts employment.

3. Strengthen community identity through the performing arts and build lasting relationships with organizations that serve San Marcos and North County. Our long.term goal is to establish the Bornemann Theatre at TERI Campus of Life as a permanent home for locally produced opera. By presenting high.quality productions in an accessible neighborhood venue, we aim to make opera a regular and celebrated part of San Marcos cultural life. We collaborate with TERI Campus of Life, the San Marcos Senior Center, local churches, community centers, and assisted living facilities to bring opera directly to residents. We also work with Palomar College, Cal State San Marcos, and local grade schools to create educational and outreach opportunities for students. Local businesses support us through program advertising and in.kind donations, including furniture, props, and period.appropriate clothing for our 1940's themed production of *The Marriage of Figaro* from Goodwill, Straight From the Heart, the Escondido Antique Mall, and other vintage and resale shops. These collaborations not only strengthen our productions but also support the local economy.

Milestone Achievements:

Genesis Opera Theatre has grown steadily since its founding in 2018. Early productions at the Star Theatre in Escondido established our artistic foundation, while our move to the TERI Campus of Life Bornemann Theatre marked a significant expansion in both capacity and community reach. Last year's *Gianni Schicchi* was a defining achievement: it sold relatively well for being a new feature at the Bornemann and San Marcos, received enthusiastic audience feedback, and demonstrated that San Marcos residents are eager for locally produced opera and theatre productions. Founder and artistic director Cynthia Leigh brings decades of theatrical experience and a passion for nurturing emerging performers. Her leadership has shaped Genesis Opera Theatre into a company that values artistic excellence, accessibility, and community engagement. Cynthia has performed in hundreds of musicals and plays throughout Southern California and is committed to mentoring young artists and creating inclusive opportunities for performers at all stages of their careers. Her direction of *The Marriage of Figaro* reflects this commitment. The production highlights Mozart's wit, humanity, and social satire while presenting the opera in a way that feels fresh, engaging, and welcoming to both seasoned opera lovers and first.time audiences. As our organization grows, so does our capacity, and our responsibility, to meet the artistic and logistical demands of larger productions.

The Marriage of Figaro will mark a major milestone for Genesis Opera Theatre, nearly doubling the artistic and logistical requirements of last year's production of *Gianni Schicchi*. The cast has doubled in size, is diverse and

inclusive, and will be double.cast to provide more performance opportunities for emerging young artists. This production also includes a chorus, expanded staging needs, and a larger musical ensemble featuring strings and piano. Our rehearsal period has doubled to meet the demands of Mozart's four.act score, and overall production costs have increased accordingly. This significant growth reflects our commitment to elevating the quality and scale of opera in San Marcos, and it is precisely why financial support is essential to bringing this ambitious production to life.

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

Marriage_of_Figaro_Flier_FULL.png

Marriage_of_Figaro_Flier_Count_and_Countess.png

Marriage_of_Figaro_Flier_Bride_Groom.png

BornemannTheatreTickets-MarriageofFigaro.pdf

Please upload the annual operating budget for your organization.

Budget_for_Marriage_of_Figaro.pdf

Role-Pay-Genesis-MarriageofFigaro.pdf

Operating_budget_-_Genesis_Opera.pdf

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

Financial_Audit_Genesis.pdf

GenesisOperaTheatre-2025-ct-tr1-form.pdf

GenesisOperaTheatre-2025-rrf1_form.pdf

Please attach the first two pages of your Federal 990.

Genesis990N2025.pdf

199N_e-PostcardGenesisOperaTheatre2025___Confirmation___California_Franchise_Tax_Board.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.

BoardsignaturesGenesis2026.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	32305
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, ticket revenue, and any other funding, including this grant. We are committed to producing the work, but without the requested funding, we may need to fund out of pocket somehow.

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

Item	Cost	Notes (optional)
Venue Rental	$ 5,400.00	
Insurance	$ 505.00	
Music Director / Pianists	$ 3,850.00	
ALL CAST / ROLES	$ 12,000.00	
Stage Management & Crew	$ 1,500.00	
Lighting Designer / Operator	$ 800.00	
Props / Costumes	$ 800.00	
Marketing / Graphic Design / Printing	$ 1,200.00	
Tech supplies and additional rentals	$ 200.00	
Supertitle Operator	$ 300.00	
Instrumentalists - Violin, Cello	$ 2,500.00	
Concessions to sell	$ 250.00	
Total budget for this PROJECT:	$ 32,305.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Patrick Anderson - Board VP	$ 10,000.00	C
Additional Funding Source 2	Chelsea Gornall - Board Treasurer - Role sponsorship for Kelsey Fahy	$ 400.00	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			

BUDGET MARRIAGE OF FIGARO		
Category	**Low Estimate ($)**	**High Estimate ($)**
Director	0	0
Stage Manager	$900.00	$1,200.00
Assistant Stage Manager / Interns	$200.00	$300.00
Pianist (Rehearsals + Shows)	$2,950.00	$3,200.00
Additional pianists	$550.00	$650.00
Instrumentalists	$2,000.00	$2,500.00
ROLES	$10,000.00	$12,000.00
Lighting Designer	$500.00	$800.00
Props/Costumes	$500.00	$800.00
Venue Rental	$4,900.00	$5,400.00
Insurance (full year)	$405.00	$505.00
Tech Supplies	$100.00	$200.00
Marketing/Graphics/website	$100.00	$200.00
Printing - fliers and programs	$600.00	$1,000.00
Concession Purchases	$105.00	$250.00
Supertitles	$100.00	$300.00
Ticketing Fees	$0.00	$0.00
Contingency (10%)	$2,000.00	$3,000.00
TOTAL	**$25,910.00**	**$32,305.00**

The Marriage of Figaro			
Role	**Voice Part**	**Name**	**Genesis Pay**
Count Almaviva	Baritone	Jeffrey Goldberg	$1,000
		Mario Manzo	$1,000
Countess Rosina Almaviva	Soprano	Carly Cummings	$700
		Chelsea Gornall	$0
Susanna, the countess's maid	Soprano	Maya Goell	$700
		Caroline Nelms	$700
Figaro, personal valet to the count	Baritone	Sergio Manzo	$1,000
		Malachi Marshall	$850
Cherubino, the count's page	Mezzo	Tzytle Steinman	$700
		Kaitlin Lupton	$595
Marcellina, Doctor Bartolo's housekeeper (Figaro's Mother)	Mezzo	Anna Yelizarova	$400
		Kelsey Fahy	$400
Bartolo, doctor from Seville, also a practising lawyer (Figaro's Father)	Bass	Patrick Blackwell	$700
Basilio, music teacher / Don Curzio, judge	Tenor	Matthew Larson	$400
Barbarina, Antonio's daughter, Susanna's cousin	Soprano	Jade Popper	$300
		Devon Glenn	$300
Antonio, the count's gardener, Susanna's uncle	Bass	Patrick Anderson	$0
Chorus of peasants, villagers, and servants:			
	Soprano	Amy Long	$100
	Soprano	Anna Manzo	$100
	Mezzo	Analia Romero	$100
	Mezzo	Wendy Van Dorp	$100
	Mezzo	Sarai Estrada	$100
	Tenor	Kevin Williams	$100
	Tenor	Timothy Chang	$100
	Bass	Damian Sagastume	$100
		TOTAL	$10,545

Please upload the annual operating budget for your organization:

As a nonprofit performing arts organization, we operate on a project-based model rather than a fixed annual operating budget. Our revenue is reinvested directly into each production, allowing us to prioritize artistic quality and community impact. In prior seasons, the organization's president personally subsidized expenses using her retirement funds to ensure productions could continue; however, we are actively working to build sustainable financial practices and diversify our funding sources to avoid relying on personal contributions after our board changed as of 01/2025. We are happy to provide a breakdown of production-specific expenses attached.

Copy of filing information.

Form **990-N**

Department of the Treasury
Internal Revenue Service

Electronic Notice (e-Postcard)

for Tax-Exempt Organizations not Required to File Form 990 or 990-EZ

OMB No.1545-2085

2025

Open to Public Inspection

A For the **2025** Calendar year, or tax year beginning **January 01, 2025** and ending **December 31, 2025**

B Check if applicable.
☐ **Terminated for Business**
☑ **Gross receipts are normally $50,000 or less**

C Name of Organization: **GENESIS OPERA THEATRE**

453 W El Norte Pkwy apt204
Escondido, CA 92026 US

D Employer Identification Number
87-1142261

E Website:
genesisoperatheatre@gmail.com

F Name of Principal Officer: **Cynthia Lee Karp**

453 W El Norte Pkwy apt204
ESCONDIDO, CA 92026 US

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

This document is provided for your records only. Your Form 990-N (e-Postcard) has been submitted electronically. No further action is needed.

Confirmation

Privacy Policy

Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.

We received your 199N e-Postcard on 6/25/2026 4:47:00 PM.

Confirmation Number: 00000474851817601

Entity ID:
4748518
Entity Name:
GENESIS OPERA
THEATRE

Account Period Information

Account Period
Beginning:
1/1/2025
Account Period
Ending:
12/31/2025

This is not your entity's first year in business.

Your entity has not terminated or gone out of business.

Your entity has not changed the account period.

Gross Receipts: $32011

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN:
871142261
Doing Business As:
Genesis Opera
Theatre
Website Address:
https://www.genesis
operatheatre.com/

Entity's Mailing Address

453 West El Norte
Parkway Apt 204
Escondido CA 92026

Principal Officer's Information

Cynthia Leigh Karp
453 West El Norte
Parkway Apt 204
Escondido CA 92026

Contact Information

Name:
Cynthia Leigh Karp
Phone:
760-525-9573

After we process your 199N e-Postcard, you may receive a bill if the three year gross receipt average is greater than the amount allowed for filing a 199N e-Postcard.

Print >

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MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

(For Registry Use Only)

Genesis Opera Theatre Name of Organization	State Charity Registration Number CT0278276
453 WEST EL NORTE PARKWAY, APARTMENT 204 Address (Number and Street)	Corporation or Organization No. 4748518
ESCONDIDO CA 92026 City or Town, State and ZIP Code	Federal Employer I.D. No. 87-1142261

For annual accounting period (beginning 01 / 01 / 2025 ending 12 / 31 / 2025)

BALANCE SHEET

ASSETS

Cash	$	75.00
Savings	$	5,923.28
Investment	$	0
Land/Buildings	$	0
Other Assets	$	0
TOTAL ASSETS	$	5,998.28

LIABILITIES

Accounts Payable	$	0
Salary Payable	$	0
Other Liabilities	$	0
TOTAL LIABILITIES	$	0

FUND BALANCE

Total Assets less Total Liabilities	$	5,998.28

REVENUE STATEMENT

REVENUE

Cash Contributions	$	19,778.00
Noncash Contributions	$	0
Program Revenue	$	12,232.82
Investments	$	0
Special Events	$	0
Other Revenue	$	0
TOTAL REVENUE	$	32,010.82

NET REVENUE

Total Revenue less Total Expenses	$	5,923.28

EXPENSES

Compensation of Officers/Directors	$	0
Compensation of Staff	$	0
Fundraising Expenses	$	0
Rent	$	5,500
Utilities	$	
Supplies/Postage	$	1,292.56
Insurance	$	404.09
Other Expenses	$	18,890.89
TOTAL EXPENSES	$	26,087.54

I hereby declare under penalty of perjury that I have examined this report, including accompanying documents, and, to the best of my knowledge and belief, the content is true, correct and complete and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Title	Date
	Chelsea Gornall	Treasurer	5/12/2026

Office of the Attorney General

Registry of Charities and Fundraisers

Privacy Notice

As Required by Civil Code § 1798.17

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

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

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

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

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

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

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

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charities and Fundraisers, 1300 I Street, Sacramento, CA 95814 at **rct@doj.ca.gov**.

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

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

INSTRUCTIONS FOR FILING ANNUAL TREASURER'S REPORT ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

Form CT-TR-1 requires reporting of the organization's fiscal year-end financial information and is designed to provide information to be used by the Attorney General and the public for those organizations whose total revenue falls below the threshold for filing IRS Form 990-EZ.

WHO MUST FILE FORM CT-TR-1?

Charitable organizations whose total revenue for the fiscal year is under $50,000 must file Form CT-TR-1 and RRF-1 with the Attorney General's Office. Private foundations are not required to file Form CT-TR-1 and instead must file IRS Form 990-PF with the RRF-1. The CT-TR-1 filing requirement does not apply to nonprofit organizations exempt from registration with the Attorney General. These include:

(1) a government agency,

(2) a religious corporation sole,

(3) a cemetery corporation regulated under Chapter 19 of Division 3 of the Business and Professions Code,

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

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

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

(7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States.

Trustees of testamentary trusts should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTERED charities with less than $50,000 in total revenue, except for those listed above as being exempt, must file the Annual Treasurer's Report (CT-TR-1) along with Form RRF-1, no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

Organizations whose total revenue is less than $50,000 are not required to file IRS Form 990-EZ. However, if a charity does file the 990-EZ, the 990-EZ can be filed with the Attorney General's Office in lieu of the CT-TR-1.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charities and Fundraisers at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the "CT Number Search" on the Charitable Trusts Section pages of the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when the CT-TR-1 is received in the Registry of Charities and Fundraisers.

OTHER IDENTIFICATION NUMBERS

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

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

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

ACCOUNTING PERIOD

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

BALANCE SHEET

Assets

Cash: Report all cash on hand and all funds held in all checking accounts. This includes petty cash.

Savings: Report all funds held in savings accounts, CDs and/or other investments that can easily be converted to cash.

Investments: Report all funds held for investment purposes. Examples include stocks and bonds.

Land/Buildings: Report all real property owned.

Other Assets: Report any assets not included in Cash, Savings, Investments, and Land/Building. Include a schedule describing each asset and the fair market value of each asset.

Liabilities

Accounts Payable: Report the total amount of funds the charity owes to other entities or individuals (not including salaries reported on the next line).

Salary Payable: Report the total amount of funds the charity owes in salary to all employees, officers or directors.

Other Liabilities: Report all other funds owed by the charity that are not disclosed in Accounts Payable and Salary Payable. Attach a list that includes each liability and the amount of each.

REVENUE STATEMENT

Revenue

Cash Contributions: Report all cash donations received, including grants.

Noncash Contributions: Noncash contributions exclude contributions made by cash, check, electronic fund transfer, debit card, credit card, or payroll deduction. Common examples are donations of food, clothing, equipment, pharmaceuticals and medical supplies.

Program Revenue: Report all funds received as a result of the program services provided by the organization.

Investments: Report all funds received as a result of interest, dividends, rent received, or any other return on investment.

Special Events: Report funds received as a result of special events held by the organization. Examples include raffles, dinners, auctions, and golf tournaments.

[Special events are defined as events that are not regularly and routinely held by the charity. Do not include this income in Contributions and Program Revenue.]

Other Revenue: Report any funds received that are not reported in Contributions, Program Revenue, Investments, and Special Events. Provide a list reflecting the source and the amount received from each source.

Expenses

Compensation of Officers/ Directors: Report the total amount of salary paid to the organization's officers and directors.

Compensation of Staff: Report the total amount of salary paid to all employees other than officers and directors.

Fundraising Expenses: Report the total amount of funds paid (1) to fundraising professionals, and/or (2) for fundraising events, mailings or any other expense incurred in the course of fundraising.

Rent: Report total lease payments.

Utilities: Report all telephone, water, electricity, and gas expenses.

Supplies/Postage: Report all office supplies and mailing expenses.

Insurance: Report all insurance payments including general liability, fire, automobile, health or any other insurance expense paid.

Other Expenses: Report any expense paid that is not reported in Compensation of Offices/Directors, Compensation of Staff, Fundraising Expenses, Rent, Utilities, Supplies/Postage, and Insurance. Provide a list describing the expenses and the amount of each expense.

STATE OF CALIFORNIA
RRF-1
(Rev. 01/2024)

DEPARTMENT OF JUSTICE

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

Genesis Opera Theatre
Name of Organization

List all DBAs and names the organization uses or has used

453 WEST EL NORTE PARKWAY, APARTMENT 204
Address (Number and Street)

ESCONDIDO CA 92026
City or Town, State, and ZIP Code

760-525-9573 Telephone Number

genesisoperatheatre@gmail.com Email Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☑ Organization requests email notifications

State Charity Registration Number CT0278276

Corporation or Organization No. 4748518

Federal Employer ID No. 87-1142261

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

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

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 2025 **ending** 12 / 31 / 2025 **) list:**

Total Revenue $ (including noncash contributions) 32,010.82

Noncash Contributions $ 0

Total Assets $ 5,998.28

Program Expenses $ 26,087.54

Total Expenses $ 26,087.54

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

		Yes	No
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		✔
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		✔
3.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		✔
4.	During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		✔
5.	During this reporting period, did the organization receive any governmental funding?		✔
6.	During this reporting period, did the organization hold a raffle for charitable purposes?		✔
7.	Does the organization conduct a vehicle donation program?		✔
8.	Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		✔
9.	At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		✔

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Title	Date
	Chelsea Gornall	Treasurer	5/12/2026

Office of the Attorney General

Registry of Charities and Fundraisers

Privacy Notice

As Required by Civil Code § 1798.17

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

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

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

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

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

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

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

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charities and Fundraisers, 1300 I Street, Sacramento, CA 95814 at **rct@doj.ca.gov**.

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

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

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

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, and 310

(FORM RRF-1)

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

WHO MUST FILE A FORM RRF-1?

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

(1) a government agency,

(2) a religious corporation sole,

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

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

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

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

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

WHAT TO FILE

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

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

EXTENSIONS FOR FILING

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

ANNUAL REGISTRATION RENEWAL FEE

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

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

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

STATE CHARITY REGISTRATION NUMBER

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

OTHER IDENTIFICATION NUMBERS

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

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

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

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

PART A

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

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

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

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

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

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

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

PART B

PART B, QUESTION #1

If "yes," provide the following information on the attachment:

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

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

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

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

PART B, QUESTION #2

If "yes," provide the following information on the attachment:

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

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

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

PART B, QUESTION #3

If "yes," provide the following information on the attachment:

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

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

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

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

PART B, QUESTION #4

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

PART B. QUESTION #5

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

PART B, QUESTION #6

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

PART B, QUESTION #7

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

PART B, QUESTION #8

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

PART B, QUESTION #9

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

If "yes," provide the following information on the attachment:

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

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

SIGNATURE

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

Financial Audit:

As a small non-profit 501C3 making well under 50K/year, we do not have any audits or formal financial statements outside of our annual tax filings, bank statements, and Quickbooks. Supplied in this application is our Form 990-N and our state tax form 199N, our CT-TR-1, and our RRF-1 from 2025. Please let us know if you have any questions.



Genesis Opera Presents: The Marriage of Figaro

Fri, Aug 28, 7pm - 9pm PDT
Add to calendar • +2 more dates

The Bornemann
San Marcos CA, United States

The Bornemann at the TERI Campus of Life
1232 followers • Contact host

Description

Secrets, Scandals & Romance: The Marriage of Figaro at The Bornemann

Everyone has a secret! Find out what we are hiding in an enchanting performance of *The Marriage of Figaro* on August 28, 29, and 30, 2026. Hide with us among the pine trees and escape to The Bornemann Theatre in San Marcos, California, a tucked-away gem that sets the stage for every surprise and revelation.

Mozart's "*Le Nozze di Figaro*" bursts with romance, quick wit, and some of the most irresistible music ever written. Figaro and Susanna are ready to marry, but the Count's wandering eye sets off a chain of clever schemes, secret alliances, and hilarious twists. The result is a warm and hilarious comedy where love, loyalty, and sharp thinking shine. With its recognizable melodies and nonstop charm, *The Marriage of Figaro* remains one of opera's most joyful and crowd-pleasing masterpieces you will not want to miss.

https://events.humanitix.com/genesis-opera-marriage-of-figaro/tickets Get Tickets

Show Dates & Times

Friday, August 28, 2026, at 7 p.m.
Saturday, August 29, 2026, at 7 p.m.
Sunday, August 30, 2026, at 3 p.m.

(Performed in Italian with English & Spanish Supertitles)

The Cast



Malachi Marshall

Figaro (Saturday)



Sergio Manzo

Figaro (Friday/Sunday)



Maya Goell

Susanna (Saturday)



Caroline Nelms

Susanna (Friday/Sunday)



Jeffrey Goldberg

Count Almaviva (Saturday)



Mario Manzo

Count Almaviva (Friday/Sunday)



Chelsea Seener Gornall

Countess Rosina Almaviva (Saturday)



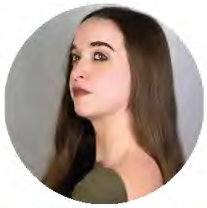
Carly Cummings

Countess Rosina Almaviva (Friday/Sunday)



Kaitlin Barron-Lupton

Cherubino (Saturday)



Tzytle Steinman

Cherubino (Friday/Sunday)

https://events.humanitix.com/genesis-opera-marriage-of-figaro/tickets Get Tickets



Kelsey Fahy

Marcellina (Saturday)



Anna Yelizarova

Marcellina (Friday/Sunday)



Patrick Blackwell

Bartolo



Matthew Lofton

Basilio / Don Curzio



Devon Glenn

Barbarina (Saturday)



Jade Popper Loveless

Barbarina (Friday/Sunday)



Patrick Anderson

Antonio

About Genesis Opera

Genesis Opera Theatre: Where Opera Begins Anew

Rooted in the tradition of great storytelling and lifted by the voices of today, **Genesis Opera Theatre** looks to create opera that speaks to everyone. From lifelong opera lovers to first-time attendees, we connect diverse communities across San Diego through bold productions, inclusive programming, and unforgettable experiences—while nurturing emerging artists and shaping the next generation of opera.

Additional Venue Info

ADMISSION INFO

- **All ages are welcome. Please note that children who do not sit on a lap will require their own ticket.**

Limited ADA Seating! Please email Luke at lukeh@campusoflife.org to request the code for ADA seating.

https://events.humanitix.com/genesis-opera-marriage-of-figaro/tickets Get Tickets

DINING

Enjoy a preshow meal at our on-site cafe, **Common Grounds Café,** from **4:00—8:00 PM for dinner** and **8:00 AM - 2:00 PM for brunch**. View the menus **here.** Every purchase at the Café and The Bornemann Theatre directly supports programs and services for the special needs community.

LEARN WHY YOUR TICKET MATTERS

The Bornemann Theatre & TERI Campus of Life - Supporting the Special Needs Community and Greater San Diego

*When you purchase a ticket to a show at **The Bornemann Theatre, you're supporting individuals with special needs — and the families** who walk alongside them. For over 45 years, **TERI Campus of Life** has transformed lives through specialized programs and services. Mission-driven businesses — like The Bornemann and TERI Common Grounds Café — welcome the community, creating a place where inclusion is a way of life and all abilities are celebrated. **Learn more at tericampusoflife.org.***

Come for the performance. Leave knowing you made a difference.

BROUGHT TO YOU BY OUR SPONSORS

LOS CUERNOS

MRM NUTRITION

POWERED BY Humanitix

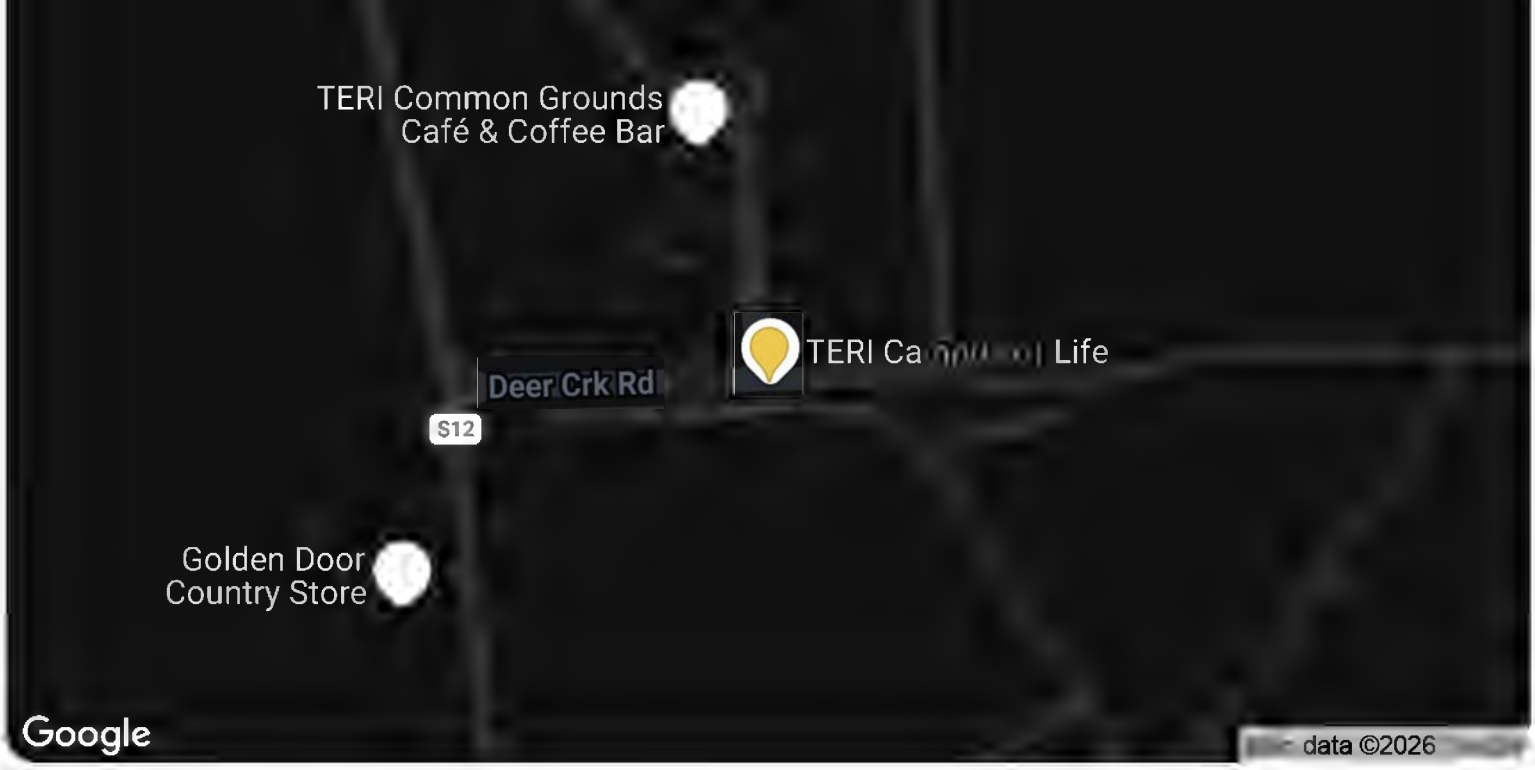
Tickets for good, not greed
Humanitix dedicates 100% of profits from booking fees to charity

Location

The Bornemann
555 Deer Springs Rd, San Marcos, CA 92069, USA

Get directions

https://events.humanitix.com/genesis-opera-marriage-of-figaro/tickets Get Tickets



Refund policy

Refunds are issued at our discretion. If a show is canceled, a refund will be processed to the card that the purchase was made. Please note refunds take 2-5 business days to complete and service fees are non-refundable.

Keywords

san diego opera opera in san marcos, ca mozart opera

United States Https://Humanitix.Com/Events/United-States › California Https://Humanitix.Com/Events/Us--California ›

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June 24, 2026

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

RE: *I Love A Clean San Diego* Grant Application

Dear San Marcos Community Foundation Grant Administrators,

On behalf of I Love A Clean San Diego (ILACSD), I am writing in support of our grant application for $1,000 for the 41st Annual Coastal Cleanup Day, specifically for sites within San Marcos.

ILACSD is a 501c3 non-profit that leads and inspires our community to actively conserve and enhance the environment through example, outreach, and local involvement. Our vision is to create a zero waste, litter-free, and environmentally engaged San Diego region.

Coastal Cleanup Day benefits all residents and businesses throughout San Diego County. The annual cleanup event keeps San Diego County's watersheds clean and diverts hundreds of thousands of litter from entering the Pacific Ocean. Volunteers are educated on alternatives to single-use items in an effort to reduce litter long-term. Over the five years, ILACSD volunteers collected over 20,000 pounds of debris (composed of trash, recycling, and green waste) within the San Marco community as a result of this and other cleanup events.

ILACSD has the local knowledge and community support to continue hosting impactful cleanup events within the San Marcos community. Thank you for your consideration for this grant.

Sincerely,

Steve Morris



Executive Director
I Love A Clean San Diego
smorris@cleand.org
619.704.2770

Title

I Love A Clean San Diego - Keeping San Marcos Clean and Beautiful

06/24/2026

id. 54477593

by **Chanelle Carney** in **San Marcos Community Foundation**
on behalf of **I Love A Clean San Diego County Inc**

1748 Missouri St
Unit B
San Diego , California
92109
United States
ccarney@cleansd.org

Original Submission

06/24/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	I Love A Clean San Diego - Keeping San Marcos Clean and Beautiful
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Keeping San Marcos Clean and Beautiful
Project Start Date	9/19/2026
Project End Date	9/19/2026
Date by Which Funds Will Be Expended:	9/30/2026
Total Number of People Served by this Project	10000

Total Number of People Served by this Project in San Marcos Only	10000
Grant Amount Requested	1000
	Organization Details
Organization Name	I Love A Clean San Diego
Organization Street Address	8145 Ronson Road, Suite B
Organization City	San Diego
Organization State	California
Organization Zip Code	92111
Organization Website	https://www.cleansd.org/
Organization's EIN	95-2566791 200 I Love A Clean San Diego d463aa0a-088d-4657-a35c-6014ece0c09a 5797 Chesapeake Court Ste 200 San Diego CA 92123 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-12-09T00:00:00 2025-01-27T00:00:00 501(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) 2024-12-09T00:00:00 1974 11
	Contact Information
Contact First Name	Chanelle

Contact Last Name	Carney
Contact Title	Development Coordinator
Contact Phone	+16197042773
Contact Email	ccarney@cleansd.org
	Project Details
Briefly describe your request for funds.	I Love A Clean San Diego (ILACSD) requests $1,000 to support a community cleanup event at a highly littered site in San Marcos. The event will mobilize San Marcos residents as volunteers to remove illegally dumped trash and debris from their shared environment. The awarded funds will enable residents to steward their community by covering the cost of coordination, permitting, and cleanup materials. To leverage participation and impact, the event will coincide with Coastal Cleanup Day, San Diego County's largest volunteer cleanup initiative. On Saturday, September 19, thousands of residents across the region work together to complete one hundred cleanups in a day. These funds requested will ensure San Marcos benefits from the event's momentum and impact. Each year, ILACSD's Coastal Cleanup Day collects the highest litter totals in California by removing over 65,000 pounds of trash and debris. This accomplishment is achieved by the 3,000 volunteers who are inspired to join their neighbors to give back to their communities. If awarded, ILACSD will drive volunteers and cleanup services to a San Marcos site in need and leverage the countywide initiative to make a meaningful impact in the local community.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Within five years, ILACSD has recorded over 20,000 pounds of trash debris from community cleanup events in San Marcos. At a single site alone, 959 pounds of litter and illegally dumped items were removed from Las Posas Open Space. Litter and illegal dumping are ongoing issues in San Marcos that degrade the health of the natural environment and the quality of surrounding communities. The proposed project will reverse these effects by working with the City of San Marcos to identify an area in need and mobilizing cleanup actions. The event will serve an environmental and civic function in San Marcos by removing litter pollution from a public space and engaging approximately 30 residents as community stewards. These combined efforts will result in a cleaned, beautified public space that serves thousands of San Marcos residents annually

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.	ILACSD maintains a partnership with the City of San Marcos to drive volunteer service into the areas of most need and lead 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.	In 2023, the Foundation funded a San Marcos community cleanup during Coastal Cleanup Day. The cleanup removed hundreds of pounds of trash and debris and engaged over 30 volunteers.

Please upload the annual operating budget for your organization.

2026_FINAL_BUDGET_REPORT.pdf

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

San_Marcos_Community_Foundation_Grant_Support_Letter_2026.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	145427
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?	Coastal Cleanup Day is one of ILACSD's most resilient programs and is sustained through a diverse mix of funding sources, including corporate sponsorships, government contracts, and private grants.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Staff time	$	128,650.00	Staff coordination of cleanup including basic staffing, permitting, disposal logistics, and correspondence
Event Promotion	$	6,800.00	Marketing and media expenses
Event Supplies	$	4,700.00	Trash bags, gloves, and laundry costs
Waste Disposal	$	12,000.00	Waste hauling services
Printing and tech	$	2,100.00	Graphic design, webhosting, printing materials, and GIS mapping.
Total budget for this PROJECT:	$	145,427.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Corporate Sponsors (Cox Communications, Wells Fargo, etc)	$ 60,000.00	C
Additional Funding Source 2	Corporate Sponsors	$ 10,000.00	P
Additional Funding Source 3	Government Partners (including City of San Marcos)	$ 40,000.00	C
Additional Funding Source 4	Government Partners	$ 30,000.00	P
Additional Funding Source 5	Private Parnters	$ 5,000.00	C
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Proposed

2026 Operating Budget

I Love a Clean San Diego

I Love A Clean San Diego 2026 Proposed Budget – Executive Summary

- In 2026, ILACSD anticipates sustainable organizational growth with modest increases across most major revenue categories and a focus on strengthening long-term financial stability. Efforts will emphasize expanding government partnerships, optimizing fee for service programs, and refining development strategies to grow individual, foundation, and contract support. Overall revenue is projected to increase 4%, with expenses increasing 7%.

Below are key changes in 2026 revenue:

- General Donations are projected to decrease 14% overall, driven primarily by lower anticipated corporate giving because of changes in tax law. Growth is expected in Individual and Board contributions through targeted campaigns and integration of a new donor CRM.

- **Government Grants & Contracts** remain the organization's largest revenue source, projecting a 17% increase. Growth is driven by rate increases and expanded work under R1 Education and R1 Rain Saving, as well as significant increases in the City of San Diego's ESD contract. Some contracts reflect reductions due to citywide budget cuts (Think Blue and Encinitas), and slight shifts in program schedules for contracts such as Chula Vista. R1 Cleanups decreases modestly due to a 2025 anomaly in which ILACSD completed additional cleanups beyond its standard annual contract.

- Private Grants & Contracts are projected to decrease 22% due to a decline in KAB-related funding compared to 2025. The Development and Program team will continue pursuing new opportunities that may outperform budget projections.

- **Program Events** are forecast to decrease by 5%, due to the sunsetting of the Sustainable Solutions Fair and reallocating the funds to support programs under the Encinitas Government contract. WE expect modest growth for Kid's Ocean Day and Coastal Cleanup Day.

- **Fee for Service** is expected to increase 11%, driven by expanding Youth Camps and a slight increase in WFSD services and rates.

- In-Kind Revenue will increase 11%, reflecting higher event-related contributions.

2026 expenses overall are projected to increase 8%, driven primarily by Personnel/Benefits and Occupancy and new marketing initiatives, with select reductions across grant-related and professional service lines. Below are key changes:

- **Salaries/Benefits** expenses are projected to increase 9% to support competitive wage adjustments, increased benefit costs, and staff retention efforts.

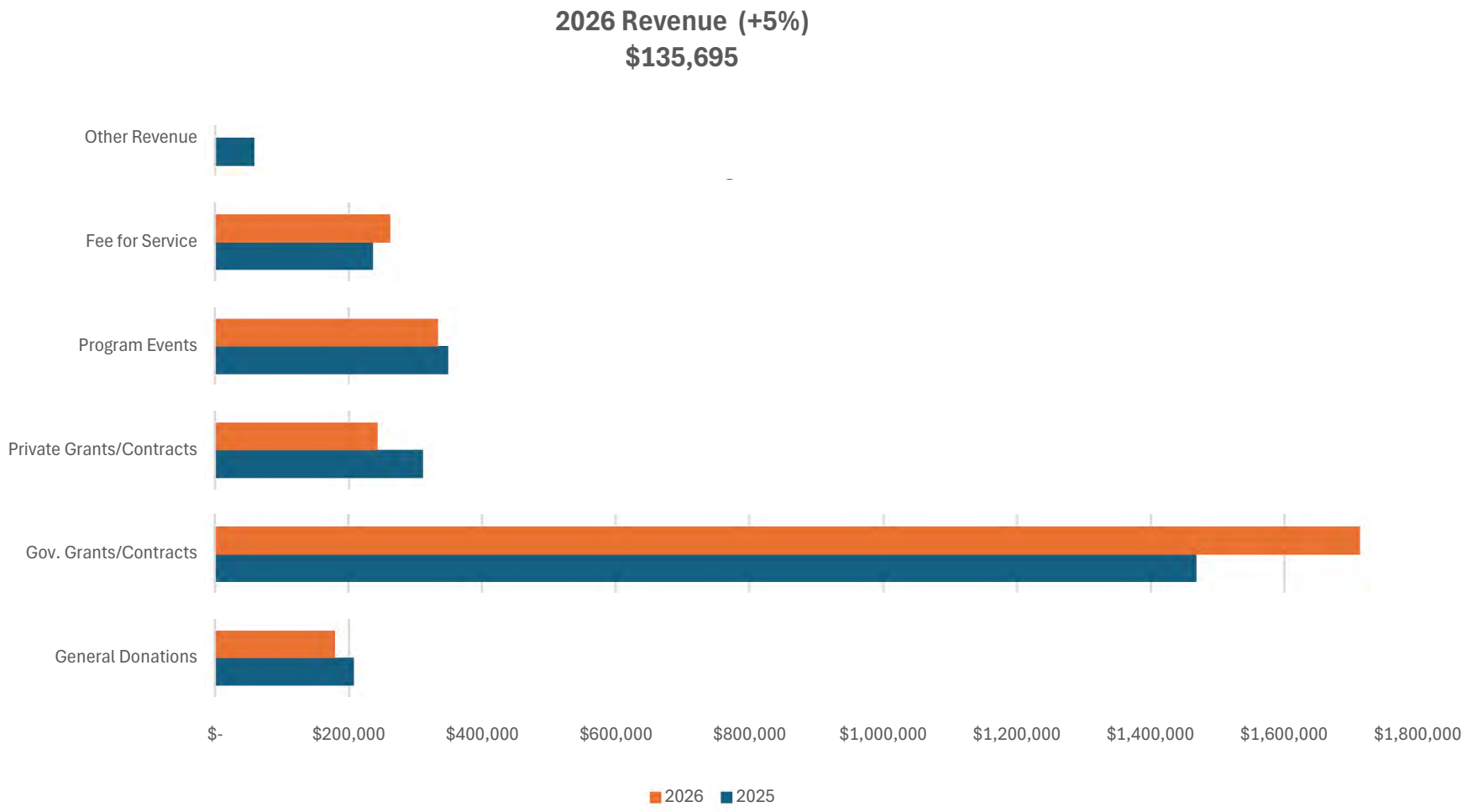
- **Government and Private Grants/Contract Expenses** reflect minor adjustments aligned with contract changes. Some Private Grant expenses decrease significantly due to the conclusion of certain KAB funds, while increases in City ESD and expanded contract work contribute to growth in Government Grants/Contracts expenses.

- **Program Events Expenses** are projected to increase 26%, connected to expanded event scopes, particularly for Creek to Bay, Kids Ocean Day, and the Sustainable Solutions Fair.

- **Fundraising Expenses** decrease 43%, reflecting leaner, lower-cost fundraising approaches.

- **Occupancy Expenses** increase substantially due to the full-year cost of the organization's new office lease.

- **Marketing/Communications Expenses** increase significantly due to renewed investment in brand visibility, website redesigns for WasteFreeSD and CleanSD, community outreach, and strategic communications.



Other Revenue *includes: interest income, investment gain or loss and miscellaneous revenue **ERTC not to be received in 2026***

In-Kind Revenue not included above

I Love A Clean San Diego
2026 Budget
Revenue Accounts

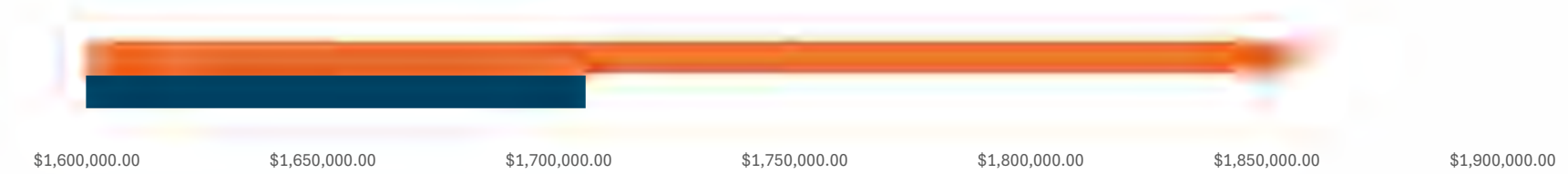
Acct #	Account Name	Estimate 2025	Proposed 2026	Difference	
4000	**General Donations**	$ 206,350.10	$ 178,500.00	$ (27,850.10)	
4100	**Government Grants/Contracts**	$ 1,467,948.64	$ 1,712,547.22	$ 244,598.58	
4200	**Private Grants/Contracts**	$ 309,228.13	$ 241,703.67	$ (67,524.46)	
4300	**Program Events**	$ 348,092.00	$ 332,469.80	$ (15,622.20)	
4400	**Fundraising Revenue**	$ 500.00	$ 1,500.00	$ 1,000.00	
4500	**Fee for Service**	$ 235,276.51	$ 261,552.56	$ 26,276.05	
4700	**Interest Income**	$ 22,783.75	$ -	$ (22,783.75)	
4725	**Investment Gain/Loss**	$ 19,681.96	$ -	$ (19,681.96)	
4790	**Misc. Revenue**	$ 15,021.56	$ 800.00	$ (14,221.56)	
					2025 vs 2026
	Sub-Total	$ 2,624,882.65	$ 2,729,073.25	$ 104,190.60	3.97 *% increase*
4800	**In-Kind Revenue**	$ 89,746.00	$ 99,420.00	$ 9,674.00	
	Total Revenue	**$ 2,714,628.65**	**$ 2,828,493.25**	**$ 113,864.60**	4.19 *% increase*

2026 Overall Expenses (+ 7%) $37,848



Personnel & Benefit Expenses (+ 9%) $149,695

(includes 25 PTO Liability offset)



In-Kind Expenses not included above

I Love A Clean San Diego
2026 Budget
Expense Accounts

Acct #	Account Name	Estimate 2025	Proposed 2026	Difference
6000	**Personnel/Benefits**	$ 1,707,476.10	$ 1,855,317.99	$ 147,841.89
6010	**PTO Liability - Offset Acct**	$ (1,852.65)	$ -	$ 1,852.65
6050	**Government Grants/Contract Expenses**	$ 146,688.27	$ 155,685.55	$ 8,997.28
6100	**Private Grants/Contracts Expenses**	$ 139,952.41	$ 86,479.17	$ (53,473.24)
6150	**Program Events Expenses**	$ 63,662.84	$ 74,594.00	$ 10,931.16
6200	**Fundraising Expenses**	$ 27,023.10	$ 15,500.00	$ (11,523.10)
6210	**Fee for Service**	$ 15,887.31	$ 16,790.00	$ 902.69
6250	**Occupancy Expenses**	$ 134,485.04	$ 183,385.51	$ 48,900.47
6258	**Moving Expenses**	$ 21,654.15	$ -	$ (21,654.15)
6260	**Insurance**	$ 28,971.16	$ 34,765.94	$ 5,794.78
6270	**Professional Development/Training**	$ 21,916.95	$ 21,198.00	$ (718.95)
6280	**Equipment Expenses**	$ 85,142.05	$ 79,019.62	$ (6,122.43)
6290	**Professional Services**	$ 22,266.67	$ 16,445.00	$ (5,821.67)
6300	**Mileage**	$ 1,129.70	$ 1,320.00	$ 190.30
6303	**Vehicle Expenses**	$ 8,868.15	$ 6,077.00	$ (2,791.15)
6315	**Office Supplies & Postage**	$ 3,540.94	$ 3,065.00	$ (475.94)
6318	**Marketing Expenses (Communications)**	$ 20,277.83	$ 77,986.32	$ 57,708.49
6325	**Food & Beverage**	$ 7,450.37	$ 7,300.00	$ (150.37)
6340	**Bank/Finance Fees**	$ 920.76	$ 600.00	$ (320.76)
	Sub-total	$ 2,455,461.15	$ 2,635,529.10	$ 180,067.95
6400	**In-Kind Expenses**	$ 89,746.00	$ 99,420.00	$ 9,674.00
	Total Expenses	**$ 2,545,207.15**	**$ 2,734,949.10**	**$ 189,741.95**

2025 vs 2026

7.33 *% increase*

7.45 *% increase*

I Love A Clean San Diego
2026 Budget
Summary

Acct #	Revenue Account Name	Estimate 2025	Proposed 2026	Difference
4000	General Donations	$ 206,350.10	$ 178,500.00	$ (27,850.10)
4100	Government Grants/Contracts	$ 1,467,948.64	$ 1,712,547.22	$ 244,598.58
4200	Private Grants/Contracts	$ 309,228.13	$ 241,703.67	$ (67,524.46)
4300	Program Events	$ 348,092.00	$ 332,469.80	$ (15,622.20)
4400	Fundraising Revenue	$ 500.00	$ 1,500.00	$ 1,000.00
4500	Fee for Service	$ 235,276.51	$ 261,552.56	$ 26,276.05
4700	Interest Income	$ 22,783.75	$ -	$ (22,783.75)
4725	Investment Gain/Loss	$ 19,681.96	$ -	$ (19,681.96)
4790	Misc. Revenue	$ 15,021.56	$ 800.00	$ (14,221.56)
	Sub-Total	$ 2,624,882.65	$ 2,729,073.25	$ 104,190.60
4800	In-Kind Revenue	$ 89,746.00	$ 99,420.00	$ 9,674.00
	Total Revenue	**$ 2,714,628.65**	**$ 2,828,493.25**	**$ 113,864.60**

Acct #	Expense Account Name			
6000	Personnel/Benefits	$ 1,707,476.10	$ 1,855,317.99	$ 147,841.89
6010	PTO Liability - Offset Acct	$ (1,852.65)	$ -	$ 1,852.65
6050	Government Grants/Contract Exp.	$ 146,688.27	$ 155,685.55	$ 8,997.28
6100	Private Grants/Contracts Expenses	$ 139,952.41	$ 86,479.17	$ (53,473.24)
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6325	Food & Beverage	$ 7,450.37	$ 7,300.00	$ (150.37)
6340	Bank/Finance Fees	$ 920.76	$ 600.00	$ (320.76)
	Sub-total	$ 2,455,461.15	$ 2,635,529.10	$ 180,067.95
6400	In-Kind Expenses	$ 89,746.00	$ 99,420.00	$ 9,674.00
	Total Expenses	**$ 2,545,207.15**	**$ 2,734,949.10**	**$ 189,741.95**
	Net Ordinary Income	**$ 169,421.50**	**$ 93,544.15**	
	Other Income			
	Release from Restricted - Other	$ (368,719.77)	$ -	
	Restricted Contributions	$ 440,175.00	$ -	
	Total Other Income	$ 71,455.23	$ -	
	Net Income	**$ 240,876.73**	**$ 93,544.15**	



In-Kind revenue and expenses not included above

I Love A Clean San Diego

Revenue & Expense Statement

Not including In-Kind

	2022	2023	2024	2025 ESTIMATE	2026 ESTIMATE
REVENUE:					
General Donations	124,706.72	173,652.00	175,303.72	206,350.10	178,500.00
Government Grants & Contracts	1,218,381.80	1,294,844.45	1,336,965.03	1,467,948.64	1,690,051.22
Private Grants & Contracts	113,155.00	112,390.00	132,869.00	309,228.13	241,703.67
Program Events	330,584.51	382,770.05	369,017.68	348,092.00	386,469.80
Fundraising Revenue	4,697.90	16,413.26	30,445.49	500.00	1,500.00
Fee for Service	105,826.00	93,647.50	163,752.61	235,276.51	261,552.56
Interest Income	6,060.27	11,413.67	29,914.07	22,783.75	0.00
Stock gain/loss, misc income, equip loss	(28,705.93)	14,164.56	112,652.19	34,703.52	800.00
TOTAL REVENUE	**1,874,706.27**	**2,099,295.49**	**2,350,919.79**	**2,624,882.65**	**2,760,577.25**
EXPENSES:					
Personnel/Benefits	1,312,119.56	1,580,301.41	1,563,306.66	1,705,623.45	1,855,317.99
Government Grants & Contracts	71,721.51	116,818.05	102,773.33	146,688.27	154,285.55
Private Grants & Contracts	5,547.63	4,387.29	12,711.09	139,952.41	86,479.17
Program Events	70,208.26	68,355.34	60,657.47	63,662.84	80,202.00
Fundraising Expenses	19,159.37	14,840.55	22,543.14	27,023.10	15,500.00
Fee for Service Expenses	21,905.47	4,884.53	5,390.69	15,887.31	16,790.00
Occupancy	134,619.09	123,885.55	111,196.30	134,485.04	183,385.51
Moving Expenses	0.00	0.00	0.00	21,654.15	0.00
Insurance	20,878.52	25,465.88	26,793.67	28,971.16	34,765.94
Prof. Development/Training	10,950.31	16,631.35	14,579.26	21,916.95	21,198.00
Equipment Expenses	89,391.43	91,903.62	97,664.36	85,142.05	79,019.62
Professional Services	31,148.35	13,730.70	33,351.31	22,266.67	16,445.00
Mileage & Vehicle Expenses	3,368.74	8,794.20	6,368.62	9,997.85	7,397.00
Postage & Office Supplies	1,379.21	1,604.71	1,680.94	3,540.94	3,065.00
Marketing Expenses	14,050.47	12,448.73	9,494.57	20,277.83	77,986.32
Food & Beverage	4,031.79	2,850.02	3,070.84	7,450.37	7,300.00
Bank/Account Fees	2,746.18	584.81	479.78	920.76	600.00
TOTAL EXPENSES	**1,813,225.89**	**2,087,486.74**	**2,072,062.03**	**2,455,461.15**	**2,639,737.10**
				169,421.50	**120,840.15**
Net Other Income/Expenses				**71,455.23**	**0.00**
Net Income	**61,480.38**	**11,808.75**	**278,857.76**	**240,876.73**	**120,840.15**

Revenue	
variance 24 vs 25	variance 25 vs 26
273,962.86	135,694.60
11.65	5.17
% Increase	% Increase

Expenses	
variance 24 vs 25	variance 25 vs 26
383,399.12	184,275.95
18.50	7.50
% increase	% increase

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATE	2026 ESTIMATE
In-Kind Revenue & Expenses	84,250.41	56,032.50	125,625.10	89,746.00	99,420.00

	Audit	***Audit***	***Audit***
Functional Expenses: Mnmt & Fund	*9% & 13%*	*8% & 8%*	*8% & 9%*
Functional Expenses: Program	*78%*	*84%*	*83%*

Internal Use Only

I Love A Clean San Diego
2026 Budget
Revenue Account - Detail

Acct #	Account Name	Estimate 2025	Proposed 2026	Difference
4000	**General Donations**			
4001	Individual	$ 45,630.98	$ 73,000.00	$ 27,369.02
4002	Corporate	$ 137,351.62	$ 73,500.00	$ (63,851.62)
4003	Foundations	$ 17,887.50	$ 20,000.00	$ 2,112.50
4004	Board	$ 5,480.00	$ 12,000.00	$ 6,520.00
	sub-total	**$ 206,350.10**	**$ 178,500.00**	$ (27,850.10)
4100	**Government Grants/Contracts**			
4101	R1 Earth			
4101a	R1 Education	$ 684,548.94	$ 780,056.45	$ 95,507.51
4101b	R1 Cleanups	$ 122,745.00	$ 121,040.00	$ (1,705.00)
4101c	R1 Rain Saving	$ 21,514.21	$ 42,269.34	$ 20,755.13
	R1 Total	**$ 828,808.15**	**$ 943,365.79**	**$ 114,557.64**
4102	Think Blue	$ 112,397.87	$ 71,720.75	$ (40,677.12)
4103	Adopt	$ 32,101.68	$ 30,223.23	$ (1,878.45)
4104	Chula Vista	$ 27,188.62	$ 19,361.00	$ (7,827.62)
4107	Vista	$ 17,070.67	$ 18,726.00	$ 1,655.33
4108	Encinitas	$ 49,120.35	$ 67,801.83	$ 18,681.48
4109	Carlsbad	$ 5,050.00	$ 8,610.00	$ 3,560.00
	Port of San Diego			
4111	Port-WURMP	$ 3,320.00	$ 3,520.00	$ 200.00
4112	Port - Education	$ 21,145.00	$ 26,607.63	$ 5,462.63
	Port of San Diego Total	**$ 24,465.00**	**$ 30,127.63**	**$ 5,662.63**
4111	City of San Diego - ESD	$ 283,810.80	$ 422,816.00	$ 139,005.20
	La Mesa			
4117	ESD	$ 9,900.00	$ 20,440.00	$ 10,540.00
4118	Cleanups	$ 20,160.00	$ 20,160.00	$ -
4119	Stormwater	$ 5,540.00	$ 5,520.00	$ (20.00)
	La Mesa Total	**$ 35,600.00**	**$ 46,120.00**	**$ 10,520.00**
4121	Oceanside	$ 18,460.00	$ 29,900.00	$ 11,440.00
4100	Gov't - Other	$ 33,875.50	$ 23,775.00	$ (10,100.50)
	sub-total	**$ 1,467,948.64**	**$ 1,712,547.22**	$ 244,598.58
4200	**Private Grants/Contracts - Other**			
4201	SDG&E	$ 6,500.00	$ 6,500.00	$ -
4203	Scripps	$ 19,922.33	$ 17,969.75	$ (1,952.58)
4205	Hervey Grant	$ 20,000.00	$ 20,000.00	$ -
4206	KAB - Other	$ 192,356.49	$ 134,594.42	$ (57,762.07)
4207	CLPP	$ 16,214.93	$ 15,000.00	$ (1,214.93)
4208	MLK Cleanups	$ 4,885.87	$ 10,080.00	
	KAB total	**$ 213,457.29**	**$ 159,674.42**	**$ (58,977.00)**
4200	Private G/C - Other	$ 49,348.51	$ 37,559.50	$ (11,789.01)
	sub-total	**$ 309,228.13**	**$ 241,703.67**	$ (72,718.59)

I Love A Clean San Diego
Revenue Account - Detail (Continued)

			Estimate 2025	Proposed 2026	Difference
4300	**Program Events**				
4301	Creek to Bay		$ 117,200.00	$ 101,750.00	$ (15,450.00)
4310	Coastal Cleanup		$ 124,079.67	$ 127,000.00	$ 2,920.33
4320	Clean Beach Coalition		$ 31,650.00	$ 41,500.00	$ 9,850.00
4326	Kids Ocean Day		$ 54,537.33	$ 62,219.80	$ 7,682.47
4330	Sustainable Solutions Fair		$ 20,625.00	$ -	$ (20,625.00)
		sub-total	**$ 348,092.00**	**$ 332,469.80**	$ (15,622.20)
4400	**Fundraising Revenue**				
4402	Fall Social Event		$ -	$ -	$ -
4408	Fundraising Events - Other		$ 500.00	$ 1,500.00	$ 1,000.00
4400	Fundraising - Other		$ -	$ -	$ -
		sub-total	**$ 500.00**	**$ 1,500.00**	$ 1,000.00
	Fee for Service				
4501	Presentations		$ 6,115.00	$ 7,225.00	$ 1,110.00
4503	Corporate CleanBuilding		$ 57,510.00	$ 67,500.00	$ 9,990.00
	Wastefree SD				
4511	Corporate		$ -	$ 5,000.00	$ 5,000.00
4512	Government		$ 154,631.51	$ 165,827.56	$ 11,196.05
		sub-total	$ 154,631.51	$ 170,827.56	$ 16,196.05
4520	Youth Camps		$ 17,020.00	$ 16,000.00	$ (1,020.00)
			$ 235,276.51	**$ 261,552.56**	$ 26,276.05
4700	**Interest Income**		$ 22,783.75	$ -	$ (22,783.75)
4725	**Investment Gain/Loss**		$ 19,681.96	$ -	$ (19,681.96)
4790	**Misc. Income**		$ 15,021.56	$ 800.00	$ (14,221.56)
	Revenue sub-total		**$ 2,624,882.65**	**$ 2,729,073.25**	**$ 104,190.60**
4800	**In-Kind Revenue**				
4801	Creek to Bay		$ 78,920.00	$ 20,000.00	$ (58,920.00)
4802	Coastal Cleanup Day		$ 8,591.00	$ 20,000.00	$ 11,409.00
4804	Waste Hauling		$ 949.00	$ 1,700.00	$ 751.00
4806	Fall Social/Fundraising		$ -	$ -	$ -
4800	In Kind - Other		$ 1,286.00	$ 57,720.00	$ 56,434.00
	Total In-Kind Revenue		$ 89,746.00	$ 99,420.00	$ 9,674.00
	Total Revenue		**$ 2,714,628.65**	**$ 2,828,493.25**	**$ 113,864.60**

I Love A Clean San Diego
2026 Budget
Expense Account - Detail

Acct #	Account Name	Estimate 2025	Proposed 2026	Difference
6000	**Personnel/Benefits:**			
6001	Salaries	$ 1,492,959.51	$ 1,605,094.92	$ 112,135.41
6002	Payroll Tax	$ 115,914.61	$ 122,789.77	$ 6,875.16
6003	Insurance	$ 77,034.81	$ 102,000.00	$ 24,965.19
6004	403B Expenses	$ 21,567.17	$ 25,433.30	$ 3,866.13
	sub-total	**$ 1,707,476.10**	**$ 1,855,317.99**	**$ 147,841.89**
6010	PTO Liability - Offset Acct	$ (1,852.65)	$ -	$ 1,852.65
6050	**Government Grants/Contract Expenses:**			
6051	R1 Earth			
6051a	R1 Education	$ 97,331.62	$ 92,160.75	$ (5,170.87)
6051b	R1 Cleanups	$ 2,642.66	$ 7,140.00	$ 4,497.34
6051c	R1 Rain Saving	$ 557.34	$ 1,495.00	$ 937.66
	R1 Total	**$ 100,531.62**	**$ 100,795.75**	**$ 264.13**
6052	Think Blue	$ 2,601.59	$ 1,767.00	$ (834.59)
6053	Adopt a Beach (ccc)	$ 1,223.54	$ 809.00	$ (414.54)
6057	Chula Vista	$ 1,123.42	$ 410.00	$ (713.42)
6059	Vista	$ 1,716.86	$ 2,715.00	$ 998.14
6061	Encinitas	$ 2,873.81	$ 6,664.80	$ 3,790.99
6063	Carlsbad	$ 504.00	$ 1,140.00	$ 636.00
6065	Port of San Diego			
6066	Port-WURMP	$ 54.39	$ 136.00	$ 81.61
6067	Port - Education	$ 767.35	$ 561.00	$ (206.35)
	Port of San Diego Total	**$ 821.74**	**$ 697.00**	**$ (124.74)**
6070	City of San Diego - ESD	$ 30,462.40	$ 34,416.00	$ 3,953.60
	La Mesa			$ -
6073	ESD	$ 52.00	$ 2,320.00	$ 2,268.00
6074	Cleanups	$ 606.00	$ 881.00	$ 275.00
6075	Stormwater	$ 91.00	$ 96.00	$ 5.00
	La Mesa Total	**$ 749.00**	**$ 3,297.00**	**$ 2,548.00**
6077	Oceanside	$ 672.59	$ 1,410.00	$ 737.41
6050	Govt G/C - Other	$ 3,407.70	$ 1,564.00	$ (1,843.70)
	sub-total	**$ 146,688.27**	**$ 155,685.55**	**$ 8,997.28**
6100	**Private Grants/Contracts Expenses:**			
6101	SDGE	$ -	$ -	$ -
6103	Scripps	$ 445.01	$ 170.00	$ (275.01)
6105	Hervey	$ 323.66	$ 1,524.00	$ 1,200.34
6106	KAB - Other	$ 120,065.56	$ 75,099.42	$ (44,966.14)
6107	CLPP	$ 5,501.79	$ 3,243.75	$ (2,258.04)
6108	MLK Cleanups	$ 4,149.10	$ 120.00	
	KAB total	**$ 129,716.45**	**$ 78,463.17**	**$ (51,253.28)**
6100	Private G/C - Other	$ 9,467.29	$ 6,322.00	$ (3,145.29)
	sub-total	**$ 139,952.41**	**$ 86,479.17**	**$ (53,473.24)**

I Love A Clean San Diego
Expense Account - Detail (Continued)

		Estimate 2025	Proposed 2026	Difference
6150	**Program Events Expenses:**			
6151	Creek to Bay	$ 17,535.52	$ 26,162.00	$ 8,626.48
6152	Coastal Cleanup Day	$ 26,475.61	$ 27,727.00	$ 1,251.39
6153	Clean Beach Coalition	$ 13,157.98	$ 13,240.00	$ 82.02
6154	Kids Ocean Day	$ 4,662.45	$ 7,465.00	$ 2,802.55
6155	Sustainable Solutions Fair	$ 1,831.28	$ -	$ (1,831.28)
	sub-total	**$ 63,662.84**	**$ 74,594.00**	**$ 10,931.16**
	Fundraising Expenses:			
6203	Fall Social event	$ -	$ -	$ -
6205	Fundraising Events	$ 530.00	$ 4,500.00	$ 3,970.00
6200	Fundraising - Other	$ 26,493.10	$ 11,000.00	$ (15,493.10)
	sub-total	$ 27,023.10	$ 15,500.00	$ (11,523.10)
	Fee for Service:			
6211	Presentations	$ 1,882.80	$ 510.00	$ (1,372.80)
6213	Corporate CleanBuilding Exp	$ 4,978.11	$ 6,410.00	$ 1,431.89
6220	Wastefree SD Expenses	$ 8,660.51	$ 9,390.00	$ 729.49
6225	Youth Camps	$ 365.89	$ 480.00	$ 114.11
	sub-total	**$ 15,887.31**	**$ 16,790.00**	**$ 902.69**
6250	**Occupancy Expenses:**			
6251	Rent	$ 117,098.10	$ 163,308.25	$ 46,210.15
6253	Utilities/other bldg expenses	$ 17,386.94	$ 20,077.26	$ 2,690.32
	sub-total	$ 134,485.04	$ 183,385.51	$ 48,900.47
6258	**Moving Expenses**	$ 21,654.15	$ -	$ (21,654.15)
	Insurance			
6261	Auto	$ 9,351.30	$ 10,343.52	$ 992.22
6262	General liability	$ 5,672.14	$ 6,019.21	$ 347.07
6263	D & O	$ 4,273.96	$ 4,916.79	$ 642.83
6364	Work comp	$ 7,376.60	$ 11,065.00	$ 3,688.40
6265	Cyber	$ 1,316.28	$ 1,382.04	$ 65.76
6260	Insurance - Other	$ 980.88	$ 1,039.38	$ 58.50
	sub-total	**$ 28,971.16**	**$ 34,765.94**	**$ 5,794.78**
6270	**Professional Development/Training:**			
6271	Training/Seminars	$ 9,006.70	$ 8,350.00	$ (656.70)
6272	Staff Appreciation	$ 2,262.03	$ 3,050.00	$ 787.97
6273	Dev Dues/Fees	$ 4,633.30	$ 4,798.00	$ 164.70
6274	Dev Travel Expenses	$ 6,014.92	$ 5,000.00	$ (1,014.92)
	sub-total	**$ 21,916.95**	**$ 21,198.00**	**$ (718.95)**

I Love A Clean San Diego
Expense Account - Detail (Continued)

		Estimate 2025	Proposed 2026	Difference
6280	**Equipment Expenses:**			
6281	Leases	$ 3,628.78	$ 3,172.32	$ (456.46)
6282	Computer Expenses	$ 38,616.27	$ 40,639.70	$ 2,023.43
6283	Depreciation	$ 25,189.96	$ 20,622.24	$ (4,567.72)
6284	Telephones	$ 17,627.04	$ 14,385.36	$ (3,241.68)
	Other Equipment Expenses	$ 80.00	$ 200.00	$ 120.00
	sub-total	**$ 85,142.05**	**$ 79,019.62**	**$ (6,122.43)**
6290	**Professional Services:**			
6291	Audit & Tax Preparation	$ 8,200.00	$ 8,225.00	$ 25.00
	Other	$ 14,066.67	$ 8,220.00	$ (5,846.67)
	sub-total	**$ 22,266.67**	**$ 16,445.00**	**$ (5,821.67)**
6300	**Mileage**	$ 1,129.70	$ 1,320.00	$ 190.30
6303	**Vehicle Expenses**			
6305	Truck Expenses	$ 2,674.25	$ 2,185.00	$ (489.25)
6306	Van Expenses	$ 4,423.70	$ 2,160.00	$ (2,263.70)
6307	Hybrid Expenses	$ 1,770.20	$ 1,732.00	$ (38.20)
	sub-total	**$ 8,868.15**	**$ 6,077.00**	**$ (2,791.15)**
6315	**Office Supplies & Postage**	$ 3,540.94	$ 3,065.00	$ (475.94)
6318	**Marketing Expenses**			
6319	Marketing	$ 19,900.27	$ 75,686.32	$ 55,786.05
6320	Marketing Operations	$ 377.56	$ 2,300.00	$ 1,922.44
	sub-total	**$ 20,277.83**	**$ 77,986.32**	**$ 57,708.49**
6325	**Food & Beverage**	$ 7,450.37	$ 7,300.00	$ (150.37)
6340	**Bank/Finance Fees**	$ 920.76	$ 600.00	$ (320.76)
	Sub-Total	$ 2,455,461.15	$ 2,635,529.10	$ 180,067.95
6400	**In Kind Expenses**	$ 89,746.00	$ 99,420.00	$ 9,674.00
				$ -
	Total Expenses	**$ 2,545,207.15**	**$ 2,734,949.10**	$ 189,741.95

INTERFAITH SHELTER NETWORK

June 17, 2026

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

To Whom It May Concern at the San Marcos Community Foundation,

As the Chair of the Board of the Interfaith Shelter Network of San Diego (ISN), I authorize and support the ISN staff to seek appropriate funding, consistent with the organization's mission, that will be used to support the Rotational Shelter Program.

The Rotational Shelter Program has served the North County for decades and has partnered with congregations throughout San Diego County to provide shelter and resources for thousands experiencing situational homelessness.

ISN has previously received foundation grants and Emergency Services Grants to operate the Rotational Shelter and the services provided therein in the North County. The ISN Executive Director, Brandon Duran, and ISN Development Director, James Skeet, are authorized to submit a formal application for funds from the San Marcos Community Foundation in 2026.

Funds awarded will be combined with other funding, including, but not limited to, private foundations and individual donors to further ISN's ability to provide shelter and services through the Rotational Shelter Program to unhoused persons within the City of San Marcos and the neighboring North County communities in accordance with the mission of the organization.

Sincerely,

Stacey LoMedico
Board Chair, Interfaith Shelter Network of San Diego

3530 Camino del Rio North Suite 301, San Diego, CA 92108
(619) 702-5399 • Fax (619) 238-1526
www.interfaithshelter.org Tax ID #95-2630300
Funded in part by the County of San Diego Health and Human Services Agency, with Emergency Solutions Grant (ESG) and Community Development Block Grant (CDBG) Program funds provided by the U.S. Department of Housing and Urban Development (HUD) through the Cities of Chula Vista, El Cajon, and San Diego, and by private contributions.

Title

Interfaith Shelter Network - Rotational Shelter Program

06/25/2026

id. 54485204

by **James Skeet** in **San Marcos Community Foundation**
on behalf of **Interfaith Shelter Network of San Diego**

james@interfaithshelter.org

Original Submission

06/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Interfaith Shelter Network - Rotational Shelter Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Rotational Shelter Program
Project Start Date	12/1/2026
Project End Date	4/30/2027
Date by Which Funds Will Be Expended:	5/1/2027
Total Number of People Served by this Project	120
Total Number of People Served by this Project in San Marcos Only	5
Grant Amount Requested	5000

	Organization Details
Organization Name	Interfaith Shelter Network of San Diego
Organization Street Address	3530 Camino del Rio N #301
Organization City	San Diego
Organization State	CA
Organization Zip Code	92108
Organization Website	https://www.interfaithshelter.org/
Organization's EIN	95-2630300 200 Interfaith Shelter Network of San Diego b4da29c9-1e70-4382-a3fa-2ce66e595191 3530 Camino Del Rio N Ste 301 San Diego CA 92108-1746 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 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)(i) 2026-06-08T00:00:00 1981 12
	Contact Information
Contact First Name	James
Contact Last Name	Skeet
Contact Title	Development Director
Contact Phone	+16197025399
Contact Email	james@interfaithshelter.org

	Project Details
Briefly describe your request for funds.	Interfaith Shelter Network (ISN) respectfully requests $4,000 to support our case management and transportation assistance for participants in the North County Rotational Shelter Program. These services are essential to helping individuals and families experiencing homelessness access employment opportunities, housing resources, healthcare, and other critical support services. Funding will help ensure that shelter guests receive individualized case management to develop housing and employment plans, connect with community resources, and overcome barriers to stability. Providing Case Management to North County shelter guests for 3 months costs over $10,000. San Marcos is one of three North County Inland communities served by the Rotational Shelter Program. Transportation assistance enables participants to attend job interviews, maintain employment, access medical appointments, and secure permanent housing. Bus passes, or gas cards for North County shelter guests, cost approximately $2,000. We are asking for a third of these costs and are pursuing additional grants to raise the additional $8,000 needed to empower guests in the North County Rotational Shelter Program. By investing in these supportive services, the grant will directly contribute to improved housing stability, increased self-sufficiency, and successful transitions from homelessness to permanent housing for vulnerable individuals and families in North County.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The 2026 Point-in-Time Count identified 7 unsheltered individuals in San Marcos, just under the 10-person average over the last 5 years. Despite this progress, residents experiencing situational homelessness remain at risk of falling into chronic homelessness without timely intervention. The North County Rotation of the Rotational Shelter Program provides temporary shelter and supportive services to low-income individuals and families who have experienced housing instability due to life-altering events such as medical emergencies, the loss of a family member, or significant rent increases. Many participants are employed and/or enrolled in school but lack the resources to quickly recover from a housing crisis. Through a partnership of local congregations, the program offers safe shelter, three daily meals, and case management in a compassionate and inclusive environment. Guests are referred by case managers who assess needs, develop housing plans, and provide weekly ongoing support through tumultuous times. Congregations host guests for two- to four-week periods, with participants rotating among sites over an eight- to twelve-week period. Each regional rotation can serve up to 12 individuals at a time, providing a critical bridge to stable housing and preventing homelessness from becoming chronic.

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 program includes partnerships with Lifeline Community Services and North County faith communities, including San Marcos United Methodist, St. Mark's Catholic, Grace Episcopal, and others.
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 requested $5,000 and received $1,000 in 2025 to support case management and transportation assistance for the NC Rotational Shelter, helping vulnerable individuals access critical services.
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.	Interfaith Shelter Network's mission is to enable those we serve to move toward self-sufficiency by coordinating the efforts of participating congregations, social service agencies, and governmental programs in order to provide shelter and other resources to homeless individuals and families in the San Diego region. Since 1986, the Rotational Shelter Program has empowered the situationally homeless as they seek stable housing. The situationally homeless are often employed or are active students and have been hit with a major life event that has knocked them out of housing, such as a medical expense, a death in the family, or domestic violence. ISN creates a network of faith communities, social service agencies, volunteers, and government programs to create emergency winter shelters and provide case management for unhoused families and individuals across the county. ISN recruits and trains congregations to open their facilities to provide temporary emergency shelter for up to 12 people for 2-4 weeks. These congregations are grouped into regions to provide continuous shelter as the unhoused rotate from shelter site to shelter site over 8-12 weeks. By grouping the congregations in a region, the shelter guests can remain connected to work, to school for their children, and to the vital support systems that will help them find their footing. Congregations within San Marcos have served as "Host" and "Support" congregations for the Rotational Shelter. This program engages and equips local community members to be a part of the solution as their lived values create a bridge for unhoused folks in their

area. Guests in the Rotational Shelter are paired with a local case manager who conducts the screening, intake, and ongoing meetings as guests work through their case plan for stable housing. While in the shelter, local congregations provide 3 meals a day for guests. ISN also provides transportation and hygiene assistance for guests. Rotational Shelter guests are also expected to attend workshops led by volunteers on topics such as financial literacy, budgeting, resume building, and other life and job skills. The Rotational Shelter Program services are provided without regard to ethnic group identification, race, national origin, creed, religion, age, sex, physical or mental disability, political affiliation, or marital status. ISN measures impact through three core goals: helping participants secure stable housing, obtain or maintain income, and build financial and life skills to prevent future homelessness. More than 50% of guests exit the Rotational Shelter Program into stable housing, which is much higher than the national average. Guests exit equipped with stronger skills and a renewed sense of dignity and support. The program regularly tracks and reports on guest outcomes to San Diego County. Key outcome goals include:

- 55% of guests transitioning to stable housing

- 60% exiting with employment and/or entitled income

- 75% participating focused on building life skills and helping guests achieve program goals

- 75% utilization of host congregations

- 10% increase in participating congregations

Over three years, success will be measured by a 30% increase in congregational partners, the integration of compensated individuals with lived experience into outreach, and the development of a replicable model for congregations to expand homelessness response efforts. The project budget is $389,246. Here is a timetable of activities:

July: Solicit schedule input for the upcoming shelter season from participating congregations.

August: Recruit case management agencies, develop the shelter schedule, and update materials for volunteer coordinators.

September: Conduct training of case management agencies

October: Conduct training of shelter volunteer congregational coordinators covering multiple topics with a focus on coordination between organizations to increase efficiency and better outcomes.

November: Conduct training, schedule, and elicit commitments for workshops for Career Planning and Budgeting volunteers.

December: Conduct orientation meetings with stakeholders to confirm shelter schedule, contacts, rules,

January to April: Coordinate daily on shelter status and bed availability,

conduct site visits, maintain communication with congregations, and schedule workshops.

May: Conduct wrap-up meeting to evaluate season for improvements/corrective action.

June: Compile data regarding services, outcomes, and results.

Ongoing: Recruit and onboard new congregations as host sites, and recruit and train volunteers to deliver career planning and budgeting workshops for shelter guests.

In December of 2024, Alma learned that the government program subsidizing her rent would be coming to an end. On January 1, Alma and her three children (17, 9, 2) would be homeless in San Diego County. She learned of the Rotational Shelter Program through 2-1-1 San Diego and was connected with a case manager for screening and intake. Alma and her children were welcomed into an Episcopal congregation at the start of the year. Her school-age children were able to continue attending their local school while Alma looked for work. After weeks of job searching with help from her case manager, Alma received an offer to work in the school district. She and her children stayed in the program as the shelter rotated to a Methodist and then a Lutheran congregation. The additional time in the shelter enabled Alma to save up enough money for the deposit. Alma and her children were able to move from the shelter into a new place, with a new job, and renewed hope.

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

Please upload the annual operating budget for your organization.

Interfaith_Shelter_Network_-_Agency_Budget_2026.pdf

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

Interfaith_Shelter_Network_-_Audited_Financials.pdf

Please attach the first two pages of your Federal 990.

Interfaith_Shelter_Network_-_990_NEW.pdf

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

Interfaith_Shelter_Nework_-_Authorized_Letter_2026.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	389246
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?	Most of the program's income is from grants and donations. We receive city, county, and federal funding, have a CDBG for NC expansion, and expect to continue this project with future opportunities.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Personnel	$ 207,426.00	
Fringe	$ 55,000.00	
Professional Services	$ 16,100.00	
Training & Equipment	$ 500.00	
Insurance & Licenses	$ 21,900.00	
Printing & Postage	$ 2,500.00	
Rent, Communication & Travel/Mileage	$ 85,820.00	
Total budget for this PROJECT:	$ 389,246.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Alliance for Regional Solutions	$ 8,000.00	C
Additional Funding Source 2	City of Chula Vista	$ 17,000.00	C
Additional Funding Source 3	City of El Cajon	$ 10,000.00	C
Additional Funding Source 4	County of San Diego	$ 120,000.00	C
Additional Funding Source 5	David C. Copley Foundation	$ 15,000.00	C
Additional Funding Source 6	Domanica Foundation	$ 12,000.00	C
Additional Funding Source 7	Kiwanis of La Jolla	$ 4,000.00	C
Additional Funding Source 8	Knights of Columbus	$ 2,000.00	C
Additional Funding Source 9	Mercer Advisors	$ 2,500.00	C
Additional Funding Source 10	Price Philanthropies	$ 25,000.00	

Interfaith Shelter Network
Approved Agency Budget
2026

REVENUE	2026 Approved
Government grants (CDBG, ESG, HEAP)	94,500
Fundraisers and events	45,000.00
Foundations & Private Grants	331,967.00
Donations	215,000.00
Program income (Rent, Laundry)	51,800.00
TOTALS	**738,267.00**

EXPENSES	2026 Approved2
Salaries	411622
Benefits	85200
Rent	49900
Utilities (gas, electric, waste management, water)	24500
Travel and Training	4770
Consultants (Bkpng, Audit, ADP, Case Mngmt)	42000
Fundraising & Special Events (awards)	22500
Maintenance & Repairs	14000
Capital Deferred Maintenance	5000
Printing	1400
Insurance	34400
Communication (phone, internet, comp svcs, postage)	12950
Client services (transp, child care, HMIS, art & computer programs, recreation, family assistance)	21475
Housing & Rental Assistance	0
Shelter Hotel Vouchers & Food	0
Equipment	1950
Supplies	1000
Postage	0

Miscellaneous (licenses & fees, bank/401k fees, property taxes)	5600
TOTALS	**738,267**

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
INTERFAITH SHELTER NETWORK OF SAN DIEGO
3530 CAMINO DEL RIO NORTH, STE 301
SAN DIEGO, CA 92108

D Employer identification number
95-2630300

E Telephone number
(619) 702-5399

G Gross receipts $ 635,718.

F Name and address of principal officer: BARBARA STEWART
SAME AS C ABOVE

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

H(b) Are all subordinates included? ☐ 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.INTERFAITHSHELTER.ORG

H(c) Group exemption number

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

L Year of formation: 1970

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE INTERFAITH SHELTER NETWORK OF SAN DIEGO IS A COLLABORATION OF RELIGIOUS, SOCIAL SERVICES, AND GOVERNMENT ENTITIES ARRAYED TO HELP HOMELESS MEMBERS OF THE SAN DIEGO COUNTY COMMUNITY.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	13
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)	582,104.	562,246.
9	Program service revenue (Part VIII, line 2g)	31,819.	33,068.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,766.	9,639.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,000.	20,405.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	616,689.	625,358.

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)	399,143.	438,370.
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)	314,866.	306,819.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	714,009.	745,189.
19	Revenue less expenses. Subtract line 18 from line 12	-97,320.	-119,831.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,005,921.	1,875,859.
21	Total liabilities (Part X, line 26)	290,755.	280,524.
22	Net assets or fund balances. Subtract line 21 from line 20	1,715,166.	1,595,335.

COPY

Part II Signature Block

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

Sign Here

Signature of officer — Date

LAUREL HYDE — VICE PRESIDENT
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LATONYA M. KNOX	LATONYA M. KNOX	11/14/25		P00513874

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

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses $ 331,841. including grants of $) (Revenue $ 33,068.)

EL NIDO ("THE NEST") IS A TRANSITIONAL LIVING PROGRAM FOR HOMELESS VICTIMS OF DOMESTIC VIOLENCE AND THEIR CHILDREN. LOCATED IN CENTRAL SAN DIEGO, IN A CONFIDENTIAL SITE FOR SAFETY REASONS, THE PROGRAM OFFERS STABILITY IN HOUSING WHILE ALLOWING THE RESIDENTS TO OFFER EMOTIONAL SUPPORT TO EACH OTHER AND LESS ISOLATION DURING THIS STRESSFUL TIME IN THEIR LIVES. IT ALSO IS RESPECTFUL OF RESIDENTS' AUTONOMY AND PROVIDES AS CLOSE TO A REAL-LIFE SCENARIO AS POSSIBLE. RESIDENTS LIVE IN AN 11-UNIT APARTMENT COMPLEX FOR UP TO A YEAR OR MORE AND, WITH THE ASSISTANCE OF SOCIAL WORKERS, OBTAIN THE COUNSELING, CHILD CARE, EMPLOYMENT, EDUCATIONAL, AND TRANSPORTATION SERVICES THEY NEED TO BECOME SELF-SUFFICIENT. EACH OF THE UNITS WAS FULLY FURNISHED BY A LOCAL CONGREGATION.

4b (Code:) (Expenses $ 308,193. including grants of $) (Revenue $)

COPY

THE ROTATIONAL SHELTER PROGRAM PROVIDES EMERGENCY SHELTER TO SINGLES, COUPLES, AND FAMILIES COUNTYWIDE. THE SAFE AND NURTURING COMMUNITY ENVIRONMENT FOSTERS SELF-SUFFICIENCY AND IMPROVES SELF-ESTEEM THROUGH THE EFFORTS OF PAID STAFF, SUB-CONTRACTORS AND VOLUNTEERS. SAN DIEGO COUNTY CONGREGATIONS AND VOLUNTEERS HAVE COLLECTIVELY SHELTERED MORE THAN 11,000 PEOPLE FOR 310,000 NIGHTS OVER THE PAST 38 YEARS.

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 640,034.

INTERFAITH SHELTER NETWORK OF SAN DIEGO

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

INTERFAITH SHELTER NETWORK OF SAN DIEGO
FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report

To the Board of Directors
Interfaith Shelter Network of San Diego

Opinion

We have audited the accompanying financial statements of Interfaith Shelter Network of San Diego (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Interfaith Shelter Network of San Diego as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

2810 Camino Del Rio South, Suite 200, San Diego, California 92108-3820
619.294.7200, 619.294.7077 fax, www.leaf-cole.com, leafcole@leaf-cole.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Leaf&Cole LLP

San Diego, California
November 18, 2025

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
Current Assets: (Note 2)		
Cash and cash equivalents	$ 285,914	$ 416,048
Grants receivable	49,389	60,336
Total Current Assets	335,303	476,384
Noncurrent Assets: (Notes 2, 4, 5 and 7)		
Property and equipment, net	1,486,894	1,443,954
Right-of-use assets - operating leases, net	53,662	85,583
Total Noncurrent Assets	1,540,556	1,529,537
TOTAL ASSETS	$ 1,875,859	$ 2,005,921

LIABILITIES AND NET ASSETS

Current Liabilities: (Notes 2, 5 and 7)		
Accounts payable and accrued expenses	$ 32,137	$ 15,708
Tenant deposits	5,900	4,150
Current portion of operating lease liability	33,996	31,452
Accrued interest	87,603	84,561
Total Current Liabilities	159,636	135,871
Noncurrent liabilities: (Notes 5 and 7)		
Note payable	100,013	100,013
Operating lease liability, net of current portion	20,875	54,871
Total Noncurrent Liabilities	120,888	154,884
Total Liabilities	280,524	290,755
Commitments and Contingency (Notes 5, 7 and 8)		
Net Assets: (Notes 2 and 6)		
Without donor restrictions	1,588,842	1,701,711
With donor restrictions	6,493	13,455
Total Net Assets	1,595,335	1,715,166
TOTAL LIABILITIES AND NET ASSETS	$ 1,875,859	$ 2,005,921

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

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:						
Government grants	$ 277,163	$ -	$ 277,163	$ 250,597	$ -	$ 250,597
Contributions	239,858	-	239,858	170,784	122,127	292,911
In-kind contributions	40,815	-	40,815	33,546	-	33,546
Rents and laundry	33,068	-	33,068	31,819	-	31,819
Special events (net of direct related expenses of $10,360 and $1,000, respectively)	24,815	-	24,815	4,050	-	4,050
Interest income	9,639	-	9,639	4,632	-	4,632
Net assets released from restrictions	6,962	(6,962)	-	129,784	(129,784)	-
Total Revenue and Support	632,320	(6,962)	625,358	625,212	(7,657)	617,555
Expenses:						
Program Services:						
El Nido	331,841	-	331,841	332,703	-	332,703
Rotational Shelter	308,193	-	308,193	324,081	-	324,081
Total Program Services	640,034	-	640,034	656,784	-	656,784
Supporting Services:						
General and administrative	105,155	-	105,155	52,284	-	52,284
Fundraising	-	-	-	4,941	-	4,941
Total Supporting Services	105,155	-	105,155	57,225	-	57,225
Total Expenses	745,189	-	745,189	714,009	-	714,009
Change in Net Assets	(112,869)	(6,962)	(119,831)	(88,797)	(7,657)	(96,454)
Net Assets at Beginning of Year	1,701,711	13,455	1,715,166	1,790,508	21,112	1,811,620
NET ASSETS AT END OF YEAR	$ 1,588,842	$ 6,493	$ 1,595,335	$ 1,701,711	$ 13,455	$ 1,715,166

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

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services			Supporting Services			
	El Nido	Rotational Shelters	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
Salaries	$ 144,370	$ 148,746	$ 293,116	$ 42,181	$ -	$ 42,181	$ 335,297
Employee benefits	13,122	24,458	37,580	33,051	-	33,051	70,631
Payroll taxes	17,771	9,110	26,881	5,561	-	5,561	32,442
Total Personnel	175,263	182,314	357,577	80,793	-	80,793	438,370
Depreciation	28,620	-	28,620	-	-	-	28,620
Equipment rental	1,681	-	1,681	542	-	542	2,223
In-kind supplies and food	-	40,815	40,815	-	-	-	40,815
Insurance	11,948	9,616	21,564	3,079	-	3,079	24,643
Interest expense	3,042	-	3,042	-	-	-	3,042
Office	2,886	321	3,207	7,056	-	7,056	10,263
Other expenses	1,240	157	1,397	1,339	-	1,339	2,736
Professional fees	8,704	12,754	21,458	5,704	-	5,704	27,162
Program expenses	78,422	24,216	102,638	-	-	-	102,638
Rent	15,899	33,593	49,492	-	-	-	49,492
Staff training	602	-	602	2,032	-	2,032	2,634
Telephone and internet	3,135	2,958	6,093	3,028	-	3,028	9,121
Travel and transportation	399	1,449	1,848	1,582	-	1,582	3,430
Total Expenses	$ 331,841	$ 308,193	$ 640,034	$ 105,155	$ -	$ 105,155	$ 745,189

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

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services			Supporting Services			
	El Nido	Rotational Shelters	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
Salaries	$ 144,350	$ 153,718	$ 298,068	$ 9,710	$ -	$ 9,710	$ 307,778
Employee benefits	13,839	35,812	49,651	14,032	-	14,032	63,683
Payroll taxes	10,991	13,834	24,825	2,857	-	2,857	27,682
Total Personnel	169,180	203,364	372,544	26,599	-	26,599	399,143
Depreciation	37,738	-	37,738	-	-	-	37,738
Equipment rental	11,885	-	11,885	754	-	754	12,639
In-kind supplies and food	-	33,546	33,546	-	-	-	33,546
Insurance	8,803	7,883	16,686	3,141	-	3,141	19,827
Interest expense	3,042	-	3,042	-	-	-	3,042
Office	1,470	1,564	3,034	3,328	-	3,328	6,362
Other expenses	2,683	1,773	4,456	3,051	4,941	7,992	12,448
Professional fees	6,256	13,401	19,657	9,730	-	9,730	29,387
Program expenses	74,449	24,586	99,035	-	-	-	99,035
Rent	13,251	30,124	43,375	3,723	-	3,723	47,098
Staff training	475	-	475	607	-	607	1,082
Telephone and internet	2,967	4,964	7,931	1,211	-	1,211	9,142
Travel and transportation	504	2,876	3,380	140	-	140	3,520
Total Expenses	$ 332,703	$ 324,081	$ 656,784	$ 52,284	$ 4,941	$ 57,225	$ 714,009

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

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Change in net assets	$ (119,831)	$ (96,454)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	28,620	37,738
(Increase) Decrease in:		
Grants receivable	10,947	16,348
Right-of-use assets – operating leases, net	31,921	(85,583)
Increase (Decrease) in:		
Accounts payable and accrued expenses	16,429	(23,358)
Tenant deposits	1,750	1,100
Operating lease liability	(31,452)	86,323
Accrued interest	3,042	3,042
Net Cash Used in Operating Activities	(58,574)	(60,844)
Cash Flows From Investing Activities:		
Investment sales/maturities/(purchases), net	-	63,449
Purchase of property and equipment	(71,560)	(197,695)
Net Cash Used in Investing Activities	(71,560)	(134,246)
Net Decrease in Cash and Cash Equivalents and Restricted Cash	(130,134)	(195,090)
Cash and Cash Equivalents and Restricted Cash at Beginning of Year	416,048	611,138
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	$ 285,914	$ 416,048
Supplemental Disclosure of Cash Flow Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows from operating leases	$ 34,630	$ 13,885
Right-of-use assets upon ASC 842 implementation:		
Operating leases	$ -	$ 95,912
Right-of-use assets after ASC 842 implementation:		
Operating leases	$ -	$ 85,583

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

Note 1 - Organization:

The Interfaith Shelter Network of San Diego (the "Organization") is a non-profit, public benefit corporation, incorporated on August 1, 2010 (formerly Ecumenical Council of San Diego County, incorporated April 24, 1970), under the laws of the state of California, to work collaboratively, through its Rotational Shelter Program, with local human service agencies, local governments and local congregations to provide winter shelters and other services and resources to homeless individuals and families at congregational shelter sites throughout the San Diego region.

In addition, the Organization's El Nido Transitional Living Program provides housing, case management, education, counseling, transportation, childcare and other resources and services to homeless battered women with children at an eleven-unit apartment complex owned by the Organization. As an adjunct to these programs, in 2014 the Organization was contracted to provide a Housing Assistance service that allocated move-in and rental financial assistance for program participants. As of March 13, 2023, the Housing Assistance program has been suspended due to lack of funding.

Note 2 - Significant Accounting Policies:

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting, which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and, accordingly, reflects all significant receivables, payables, and other liabilities.

Financial Statement Presentation

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

- Net Assets Without Donor Restrictions - Net assets available for use in general operations, and not subject to donor (or certain grantor) restrictions.

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

Estimates

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

Note 2 - Significant Accounting Policies: (Continued)

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value, and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy). The Organization had no financial instruments at December 31, 2024 and 2023.

Allowance for Credit Losses

The Organization recognizes an allowance for credit losses on grants receivable to present the net amount expected to be collected as of the statements of financial position date. Such allowance is based on the credit losses expected to arise over the life of the asset which is based on the expectation as of the statements of financial position date, aging reports and historical information. Grants receivable are written off when the Organization determines such receivables are deemed uncollectible. Write-offs are recognized as a deduction from the allowance for credit losses. Management believes that all grants receivable were fully collectible; therefore, no allowance for credit losses on grants receivable were recorded at December 31, 2024 and 2023.

Capitalization and Depreciation

The Organization capitalizes all expenditures in excess of $1,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as support without donor restrictions, unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as support with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Property and equipment are depreciated using the straight-line method over the estimated useful asset lives as follows:

Building and building improvements	27.5 years

Depreciation totaled $28,620 and $37,738 for the years ended December 31, 2024 and 2023, respectively.

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of property, furniture, or equipment, the asset account is reduced by the cost, and the accumulated depreciation account is reduced by the depreciation taken prior to the sale. Any resultant gain or loss is then recorded as income or expense.

Impairment of Real Estate

The Organization reviews its investment in real estate for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized in 2024 and 2023.

Note 2 - Significant Accounting Policies: (Continued)

Compensated Absences

Accumulated unpaid vacation totaling $16,433 and $12,195 at December 31, 2024 and 2023, respectively, is accrued when earned, and included in accounts payable and accrued expenses.

Revenue Recognition

Government grants are recognized in the period in which the related work is performed in accordance with the terms of the agreement. Grants receivables are recorded when revenue earned under a grant exceeds the cash received. Grants receivables totaled $49,389 and $60,336 at December 31, 2024 and 2023, respectively.

Contributions are recognized when the donor makes a promise to give to the Organization that is in substance, unconditional. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Rental revenue attributable to residential leases is recorded when due from residents, generally upon the first day of each month. Leases are for periods of up to one year, with rental payments due monthly. Other revenue includes fees for late payments, cleaning, damages, laundry facilities and other charges and is recorded when earned. Rental income is shown at its maximum gross potential. Vacancy loss is shown as a reduction in rental income. Rental units occupied by employees are included in rental income and as an expense of operations.

Special event revenue is recognized in the period that the event occurs.

Donated Materials and Services

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements, unless the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services for the years ended December 31, 2024 and 2023 did not meet the requirements above, therefore no amounts were recognized in the financial statements.

The Organization received in-kind donations of program supplies and food totaling $40,815 and $33,546 for the years ended December 31, 2024 and 2023, respectively, which have been recorded as in-kind contributions and in-kind expenses in the statements of functional expenses.

The following table summarizes donated goods measured at fair value received for the years ended December 31:

2024				
Items Donated	**Revenue Recognized**	**Utilization in Programs/Activities**	**Donor Restrictions**	**Valuation Techniques and Inputs**
Program supplies and food	$40,815	Various program services	No associated donor restrictions	Estimated the fair value on the basis of estimate of current market price that would be received for selling similar products in the United States.

Note 2 - Significant Accounting Policies: (Continued)

Donated Materials and Services (Continued)

2023				
Items Donated	**Revenue Recognized**	**Utilization in Programs/Activities**	**Donor Restrictions**	**Valuation Techniques and Inputs**
Program supplies and food	$33,546	Various program services	No associated donor restrictions	Estimated the fair value on the basis of estimate of current market price that would be received for selling similar products in the United States.

Functional Allocation of Expenses

The statements of functional expenses present expenses by function and natural classification. The Organization allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support services are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

Leases

The Organization determines if an arrangement is a lease at inception. Operating leases are included in right-of-use ("ROU") assets–operating and lease liability–operating, and finance leases are included in right-of-use ("ROU") assets–financing and lease liability–financing in the statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right-of-use assets on the statement of financial position.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Income Taxes

The Organization is a public charity, and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization believes that it has appropriate support for any tax positions taken, and, as such, does not have any uncertain tax positions that are material to the financial statements. The Organization is not a private foundation.

The Organization's Return of Organization Exempt from Income Tax for the years ended December 31, 2024, 2023, 2022 and 2021 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three-to-four years after the returns were filed.

Note 2 - Significant Accounting Policies: (Continued)

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts and money market funds which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash Equivalents and Restricted Cash

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Certificates of deposits that may be redeemed without a significant penalty are considered cash and cash equivalents regardless of the maturity. The Organization has not experienced any losses in such accounts.

The following is a reconciliation of cash, cash equivalents and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows at December 31:

	2024	2023
Cash	$ 169,979	$ 301,798
Certificates of deposit	110,035	110,100
Tenant security deposits	5,900	4,150
Total Cash and Cash Equivalents and Restricted Cash	$ 285,914	$ 416,048

Subsequent Events

The Organization has evaluated subsequent events through November 18, 2025, which is the date the financial statements are available for issuance, and concluded that there were no events or transactions that needed to be disclosed.

Reclassification

The Organization has reclassified certain prior year information to conform with the current year presentation.

Note 3 - Liquidity and Availability

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing programs, as well as, the conduct of services undertaken to support those activities, to be general expenditures.

The table below presents financial assets available for general expenditures within one year at December 31:

	2024	2023
Financial assets at year-end:		
Cash and cash equivalents	$ 285,914	$ 416,048
Grants receivable	49,389	60,336
Total	$ 335,303	$ 476,384

Note 4 - Property and Equipment:

Property and equipment consist of the following at December 31:

	2024	2023
Land	$ 382,857	$ 382,857
Building	581,570	581,570
Improvements	456,226	456,226
Construction in progress	907,672	836,112
Subtotal	2,328,325	2,256,765
Less: Accumulated depreciation	(841,431)	(812,811)
Property and Equipment, Net	$ 1,486,894	$ 1,443,954

Note 5 - Note Payable:

The Organization purchased and rehabilitated an apartment complex (the Project) on March 7, 1996. The Organization obtained a promissory note from the San Diego Housing Commission totaling $964,427. The promissory note is comprised of a loan in the amount of $100,013 and a grant in the amount of $864,414.

The $100,013 loan from the San Diego Housing Commission is required to be repaid in March 2026, along with accrued interest at 3% per year. The San Diego Housing Commission has the option to extend the due date of March 2026 for a period of up to 30 years. Annual payments up to the annual interest are required if residual receipts are earned in any year. Residual receipts are defined as all income remaining annually after the payment of all expenses of the Project, including mortgage payments, interest expenses, management expenses, utility fees, improvements, case management expenses, and other costs reasonably related to the operation of the Project. The Organization has not earned residual receipts in any month and no interest payments have been paid. Interest accrued totaled $87,603 and $84,561 at December 31, 2024 and 2023, respectively.

The $864,414 grant from the San Diego Housing Commission will be forgiven in 2026 unless the Organization is determined to be in breach or default of the promissory note. A breach or default is defined by the grant to occur, if the Interfaith Shelter Network of San Diego agrees to or actually sells, conveys, transfers or disposes of the property described in the Deed of Trust securing the note or any part of it or any interest in it, or further encumbers the property, without first obtaining the written consent of the San Diego Housing Commission. If such a breach or default occurs, the Organization will be responsible for repaying the grant amount of $864,414 plus interest accrued at 10% per year from the date of breach.

Since repayment is only required in the event of a breach, the loan was recorded as a grant in 1996 from the San Diego Housing Commission and no accrued interest is being recorded.

Accumulation of annual receipts is extremely unlikely, given the income level of the population served, and the Organization expects that default and/or breach on any provisions of the promissory note are also extremely unlikely.

Note 6 - Net Assets With Donor Restrictions:

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

	2024	2023
Subject to Expenditure for Specified Purpose:		
El Nido Housing Program	$ 5,943	$ 9,651
Rotational Shelter Program	550	3,804
Total Subject to Expenditure for Specified Purpose	6,493	13,455
Total Net Assets with Donor Restrictions	$ 6,493	$ 13,455

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors are as follows for the years ended December 31:

	2024	2023
Purpose Restrictions Accomplished:		
El Nido Housing Program	$ 3,708	$ 128,330
Rotational Shelter Program	3,254	1,454
Total Net Assets Released from Restrictions	$ 6,962	$ 129,784

Note 7 - Commitments:

Operating Leases

The Organization subleases certain office space from another nonprofit organization (the sublessor) under a sublease agreement which matured on July 31, 2023. The Organization has signed an extension to the sublease agreement through July 31, 2026. The sublessor has a master lease agreement with a lessor for this office space. Rent expense totaled $49,492 and $47,098 for the years ended December 31, 2024 and 2023, respectively, and is included in rent on the statements of functional expenses.

The following summarizes the line items on the statements of financial position for the operating lease at December 31:

	2024	2023
Operating lease right-of-use asset	$ 53,662	$ 85,583
Operating lease liability - current portion	$ 33,996	$ 31,452
Operating lease liability - noncurrent portion	20,875	54,871
Total Operating Lease Liabilities	$ 54,871	$ 86,323

The following summarizes the weighted average remaining lease term and discount rate as of December 31:

	2024	2023
Weighted average remaining lease term – Operating	12 months	10 months
Weighted average discount rate	4.57%	4.57%

Note 7 - Commitments: (Continued)

Operating Leases (Continued)

The following summarizes the line items in the statements of activities which include the components of lease expense for the years ended December 31:

	2024	2023
Operating lease expense	$ 49,492	$ 47,098
Total Lease Cost (included in rent)	$ 49,492	$ 47,098

The following summarizes cash flow information related to leases for the years ended December 31:

	2024	2023
Operating cash flows from operating leases	$ 34,630	$ 13,885

The following is a schedule of future minimum lease payments under the leases:

Years Ended December 31	
2025	$ 35,581
2026	21,114
Total	56,695
Less: Discount	(1,824)
Present Value of Lease Liabilities	$ 54,871

401k Plan

In December 2014, the Organization established a qualified 401(k) profit sharing plan (Plan) for its employees. Employees must be at least twenty-one years of age and must be employed for twelve consecutive months in which at least 1,000 hours of service are completed in order to be eligible to participate in the plan. Employer contributions are discretionary and may reach the maximum of 3% of each employee's base compensation. Participants become fully vested in employer discretionary contributions after two years of service. The Organization's Board of Directors annually determines if a contribution will be made based on the financial position of the Organization. The Organization made employer discretionary contributions to the Plan totaling $2,868 and $2,899 for the years ended December 31, 2024 and 2023, respectively, and is included in employee benefits.

Note 8 - Litigation:

The Organization is subject to claims that arise out of the normal course of business. The Organization maintains insurance coverage and uses various risk management activities which, combined, management believes are sufficient to ensure that the final outcome of any claims or proceedings will not have an adverse material effect on the financial position, operations, or liquidity of the Organization.

MEMORANDUM

TO: Rebecca Noland, Treasurer, Luminary Arts

FROM: Bruce Blackwell, President, Luminary Arts

DATE: June 24, 2026

SUBJECT: Authorization to File for the San Marco Community Grant

This memo serves to formally authorize you to prepare and submit an application for the San Marcos Foundation MMini Grant. This grant is for funding the venue rental for our summer Teen/Young Adult Shakespeare Workshop.

Please take all necessary steps to complete the application process. I have full confidence in your ability to represent Luminary Arts effectively.



Bruce Blackwell
President
Luminary Arts Corporation

Title

Luminary Arts Shakespeare's A Midsummer Night's Dream Teen/Young Adult Workshop

06/24/2026

id. 54476847

by **Rebecca Noland** in **San Marcos Community Foundation**
on behalf of **Luminary Arts Corporation**

rebecca@luminaryarts.org

Original Submission

06/24/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Luminary Arts Shakespeare's A Midsummer Night's Dream Teen/Young Adult Workshop
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Shakespeare's A Midsummer Night's Dream Teen/Young Adult Workship
Project Start Date	7/7/2026
Project End Date	8/29/2026
Date by Which Funds Will Be Expended:	8/29/2026
Total Number of People Served by this Project	450
Total Number of People Served by this Project in San Marcos Only	400
Grant Amount Requested	1305

	Organization Details
Organization Name	Luminary Arts
Organization Street Address	1124 Harwich Dr
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	luminaryarts.org
Organization's EIN	47-3301377 200 Luminary Arts Corporation aae6673d-073c-4246-a391-2c8cac9f4476 1124 Harwich Dr San Marcos CA 92069-2063 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)(2) organization 2026-06-08T00:00:00 2015 11
	Contact Information
Contact First Name	Rebecca
Contact Last Name	Noland
Contact Title	Treasurer/Operations Director
Contact Phone	+18587749256
Contact Email	rebecca@luminaryarts.org

	Project Details
Briefly describe your request for funds.	This summer we are doing a mentorship workshop for ages 14-20 yrs that will culminate in a production of Shakespeare's A Midsummer Night's Dream. The production will be directed by a Teen Director, mentored by our professional teaching artists, the technical and creative team will also be teens/young adults mentored by a professional crew. We will also have a teen mentoring with our producer and production manager to learn the business side of producing a show. Overall our goal is to nurture and create opportunity for young artists to learn all aspects of the business, technical and creative aspect of the theater arts. We are doing everything we can to keep costs at a minimum to make this experience accessible to all. The workshop is a pay what you can model (even if that is $0), and currently our enrollment for the workshop is 80% $0 enrollment. Unfortunately the production costs still exist, we are searching for support for the $1305.00 venue rental for the performance at the San Marcos Community Center theater space on Aug 28th & 29th.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	There are limited opportunity for younger artists to take lead on productions and build their skills for future employment opportunity. Our Mentorship programs fill the gap between a love for the arts and making a living in the arts world. In addition the exposure to Shakespeare for young performers fills a literary gap many high schools no longer include in their drama performance options. Theater exposure at this age helps teens and young adults build skills in public speaking, leadership, teamwork, critical thinking skills and creative problem solving, key skills that will help them thrive in their community. We estimate a participate of 25-35 students, with our cap being 50. Performances will be open to the San Marcos Community as a whole.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We partner with SMUSD, Mission Hills HS, Classical Academy, Palomar College, Patio Playhouse, FUESD, Fallbrook High School, and VUSD.

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.	Most recently we received a grant to support our after school program at Richland Elementary to hire an additional teaching artist to support higher student participation. Over 900 students impacted.

Please upload the annual operating budget for your organization.

_Luminary_Arts_Budget_Projections_26_27_-_2026_Budget_Projections_1.pdf

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

Grant_Permission_1.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	7055
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 continuing to fundraise through individual donors and hope to fill any gaps we can with contributed or earned income. We will move forward with the project if you are unable to support us.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Venue Rental	$	1,305.00	San Marcos Community Center
Production Mentor Artists	$	5,200.00	4 Mentors , 90 hours of production time
Costumes	$	200.00	
Set	$	350.00	
Total budget for this PROJECT:	$	7,055.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual Donations	$ 1,555.00	C
Additional Funding Source 2	Tuition	$ 540.00	C
Additional Funding Source 3	Costco	$ 100.00	C
Additional Funding Source 4	San Diego Count Credit Union	$ 2,000.00	P
Additional Funding Source 5	Ticket Sales	$ 2,250.00	P
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Luminary Arts 2026/27 Operating Budget

Projected Income	General Ops/Infrastructure	2026 Spring Musical	2026 Summer Camp- San Marcos	Fall Workshops	San Marcos Studio	Fallbrook Studio	VAPA In school Programs	VAPA After Scool Programs		Income Subtotals
										$ -
Earned Income										$ -
Ticket Sales		$ 12,690.00	$ 3,775.00	$ 500.00						$ 16,965.00
Tuition		$ 6,900.00	$ 28,750.00	$ 3,500.00	$ 46,500.00	$ 78,500.00				$ 164,150.00
Concessions/Stargrams/Opp Drawing		$ 1,600.00	$ 280.00							$ 1,880.00
Studio Rental	$ 2,000.00				$ 500.00					$ 2,500.00
Contract Revenue							$ 30,500.00	$ 35,300.00		$ 65,800.00
Puppet Rentals	$ 3,750.00									
Contributed Income										$ -
CORPORATE:										$ -
										$ -
Smart and Final		$ 300.00								$ 300.00
										$ -
										$ -
										$ -
FOUNDATION:										$ -
Legacy Foundation						$ 765.00				$ 765.00
Stuhley Foundation		$ 2,000.00								
Parker Foundation (applied)							$ 30,000.00	$ 5,000.00		
Ackerman Founation (applied)							$ 10,000.00			$ 10,000.00
										$ -
GOVERNMENT:										$ -
San Marcos Community Foundation								$ 1,000.00		$ 1,000.00
County Community Enhancement Grant District 5 (applied)	$ 15,000.00						$ 12,000.00	$ 3,000.00		$ 30,000.00
										$ -
										$ -
										$ -
										$ -
										$ -
										$ -
CONTRIBUTIONS FROM INDIVIDUALS:										$ -
Individual Donors-projected	$ 2,000.00	$ 1,200.00	$ 1,500.00					$ 500.00		$ 5,200.00
*Individual Donors - **committed***	$ 2,400.00	$ 1,775.00								$ 4,175.00
										$ -
										$ -
IN-KIND CONTRIBUTIONS										$ -
Concessions Donations			$ 250.00							$ 250.00
2025 Carry Over	*$ 58,956.00*									$ 58,956.00
INCOME SUBTOTALS:	**$ 84,106.00**	**$ 26,465.00**	**$ 34,555.00**	**$ 4,000.00**	**$ 47,000.00**	**$ 79,265.00**	**$ 82,500.00**	**$ 44,800.00**	**$ -**	**$ 361,941.00**

Projected Expenses	General Ops/Infrastructure	2026 Spring Musical	2026 Summer Camp- San Marcos	Fall Workshops	San Marcos Studio	Fallbrook Studio	VAPA In school Programs	VAPA After Scool Programs	Expense Subtotals
									$ -
General Operations									$ -
									$ -
Insurance (General Liability)	$ 2,400.00				$ 875.00	$ 1,058.00			$ 4,333.00
Insurance (Workers Comp)	$ 4,202.00								
CA Sec of State									$ -
Charitable Solicitation Attorney General Filing									$ -
Quickbooks Online	$ 1,068.00								$ 1,068.00
Annual Tax Filings	$ 2,000.00								$ 2,000.00
Bookeeping + Compliance	$ 4,500.00								$ 4,500.00
Cost of Goods for T-Shirts/Swag									$ -
Payroll Service	$ 5,528.00								$ 5,528.00
Payroll Taxes + Fringe	$ 21,290.00	$ 1,408.00	$ 918.00			$ 8,064.00			$ 31,680.00
Concessions /Catering/Cast Party	$ 1,500.00								$ 1,500.00
Internet					$ 1,068.00				$ 1,068.00
Opus! Booking Software					$ 588.00	$ 588.00			$ 1,176.00
Website	$ 1,552.00								
									$ -
Facility Rental									$ -
Performance Space (Mission Hills)			$ 6,575.00						$ 6,575.00
Performance Space (Palomar College)									$ -
Performance space (Patio Plyahouse									$ -
Performance Space (studio One)				$ 650.00					
Performance Space (The Ritz)		$ 10,207.00							
Rehearsa/Office/Space Rental		$ 3,200.00				$ 6,000.00			$ 9,200.00
Storage Unit Rental	$ 4,248.00								$ 4,248.00
Salaries									$ -
Administrative Staff									$ -
Aritstic Director	$ 17,000.00	$ 8,300.00	$ 4,200.00		$ 500.00	$ 500.00	$ 5,200.00	$ 10,400.00	$ 46,100.00
Operations Director	$ 8,300.00	$ 3,500.00	$ 3,900.00		$ 3,900.00	$ 3,800.00	$ 6,500.00	$ 11,400.00	$ 41,300.00
									$ -
									$ -
									$ -
Studio Programs									$ -
Teaching Artists				$ 1,900.00	$ 25,150.00	$ 50,400.00			$ 77,450.00
Supplies			$ 500.00		$ 2,500.00	$ 1,200.00			$ 4,200.00
									$ -
School Programs									$ -
Teaching Artists							$ 56,200.00	$ 18,000.00	$ 74,200.00
Supplies							$ 1,500.00	$ 1,200.00	$ 2,700.00
									$ -
Artistic + Production Staff									$ -
Performer Fees									$ -
Stage Manager		$ 1,500.00							$ 1,500.00
Assistant Stage Manager			$ 300.00						$ 300.00
Technical Director		$ -							$ -

Show Director		$ 2,700.00	$ 2,640.00							$ 5,340.00
Choreographer		$ 1,800.00	$ 500.00					$ 3,200.00		$ 5,500.00
Music Director			$ 150.00							$ 150.00
Asst Director			$ 1,800.00							$ 1,800.00
Camp Director			$ 1,000.00							$ 1,000.00
Lighting Designer										$ -
Projection/Scenic Designer			$ 500.00							$ 500.00
Prop Master										$ -
Sound Designer		$ 1,165.00								$ 1,165.00
Lighting Technician		$ 3,000.00								$ 3,000.00
AV Technician			$ 1,000.00							$ 1,000.00
Photographer										$ -
Videographer			$ 800.00							$ 800.00
Costume Designer		$ 1,000.00	$ 925.00							$ 1,925.00
Seamstress/Wardrobe Supervisor										$ -
Run Crew			$ 780.00							$ 780.00
Set Build Labor			$ 250.00							$ 250.00
Musicians		$ 1,000.00								
Production Supplies										$ -
										$ -
Set Supplies		$ 1,500.00	$ 250.00							$ 1,750.00
T-shirts		$ 750.00	$ 750.00							$ 1,500.00
Costumes + Laundry		$ 1,800.00	$ 308.00							$ 2,108.00
Props/Rehearsal Supplies		$ 117.29	$ 250.00							$ 367.29
Rehearsal Snacks, Coffee, Water		$ 372.26	$ 236.00							$ 608.26
Rights/Royalties		$ 3,292.17	$ 1,819.00	$ 350.00				$ 575.00		$ 6,036.17
Lodging										$ -
										$ -
Publicity/Marketing										$ -
Brochure, Flier, Program, Poster Design		$ 200.00	$ 200.00		$ 200.00	$ 200.00	$ 200.00	$ 200.00		$ 1,200.00
Fliers/Posters/Printing										$ -
Digitial Marketing Ads										$ -
										$ -
EXPENSES SUBTOTALS:	**$ 73,588.00**	**$ 46,811.72**	**$ 30,551.00**	**$ 2,900.00**	**$ 34,781.00**	**$ 71,810.00**	**$ 69,600.00**	**$ 44,975.00**	**$ -**	**$ 357,405.72**
Profit & Loss	**$ 10,518.00**	**$ (20,346.72)**	**$ 4,004.00**	**$ 1,100.00**	**$ 12,219.00**	**$ 7,455.00**	**$ 12,900.00**	**$ (175.00)**	**$ -**	**$ 4,535.28**

MOSAIC
THEATRICALS

June 26, 2026

San Marcos Community Foundation

Dear Grants Committee,

On behalf of Mosaic Theatricals, I am pleased to offer my strongest support for our continued partnership with the San Marcos Community Foundation.

Mosaic Theatricals exists to celebrate the human connection through theatre and education by sharing stories that illuminate individual experiences and cultivate a collective voice. We believe that the arts are not simply entertainment—they are essential to building empathy, strengthening communities, creating opportunity, and helping people see themselves and one another more fully.

Our work is built upon three interconnected pillars: producing accessible professional theatre that reflects diverse voices and experiences; providing creative youth development opportunities that foster confidence, creativity, collaboration, and self-expression; and creating meaningful workforce development pathways through paid internships, apprenticeships, and mentorship opportunities for emerging artists and arts administrators.

Since becoming an independent nonprofit organization, Mosaic has experienced remarkable growth. What began as a small educational initiative has evolved into a year-round producing and educational organization serving thousands of residents throughout North County San Diego through professional productions, youth theatre, arts education, workforce development, and community engagement programs.

One of our proudest accomplishments has been the expansion of Camp ¡Exprésate! and our creative youth development programming. Working alongside local school districts and community partners, we now provide year-round arts experiences through after-school enrichment, spring break programming, and summer camps. These programs intentionally prioritize accessibility by serving English learners, students with diverse learning needs, and families who may otherwise have limited access to high-quality arts education. Time and again, parents and educators tell us they see measurable increases in confidence, communication skills, creativity, and a sense of belonging among participating students.

At the same time, Mosaic is helping build the future of the arts sector. Through paid internships, apprenticeships, and partnerships with colleges and universities, emerging professionals receive hands-on experience in directing, stage management, technical theatre, arts administration, marketing, education, and production management. For many participants, these opportunities represent their first professional pathway into careers in the performing arts.

The response from artists, audiences, educators, and community partners has been deeply affirming. Artists consistently describe Mosaic as an organization where collaboration, inclusion, and care are

valued alongside artistic excellence. Families share stories of young people discovering confidence and finding their voice through our programs. Audience members frequently remark that our productions spark meaningful conversations and foster a deeper understanding of the diverse experiences that shape our community.

Our growing partnership with TERI and the Bornemann Theatre marks an exciting new chapter for both organizations and for the City of San Marcos. Together, we are creating a sustainable producing model that expands access to professional theatre while supporting TERI's mission of empowering individuals with intellectual and developmental disabilities through meaningful employment and community inclusion. This partnership strengthens San Marcos' cultural infrastructure while creating new opportunities for residents of all ages and abilities to participate in the arts.

As we look toward the future, Mosaic remains committed to building an inclusive and sustainable arts ecosystem where young people discover their potential, emerging artists launch meaningful careers, audiences encounter stories that inspire empathy, and community members come together through shared cultural experiences.

The support of the San Marcos Community Foundation plays a vital role in making this vision possible. Investments in organizations like Mosaic create lasting returns that extend well beyond a single production or program. They strengthen educational outcomes, foster workforce development, enrich quality of life, support local economic vitality, and cultivate the vibrant cultural identity that makes San Marcos an exceptional place to live, work, and raise a family.

Thank you for your thoughtful consideration and for your continued commitment to strengthening our community. We are grateful for the opportunity to partner with the San Marcos Community Foundation in creating a more connected, creative, and vibrant future for our region.

Sincerely,

Julianna Crespo

Julianna Crespo
Executive Director
Mosaic Theatricals

Title

Mosaic Theatricals (dba CCAE Theatricals) - Establishing Resident Nonprofit Theatre Partnership with TERI, Inc.

by **Tom Abruzzo** in **San Marcos Community Foundation**
on behalf of **Ccae Theatricals Inc**

tabruzzo@theatricals.org

06/27/2026

id. 54495271

Original Submission

06/27/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mosaic Theatricals (dba CCAE Theatricals) - Establishing Resident Nonprofit Theatre Partnership with TERI, Inc.
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Establishing Resident Nonprofit Theatre Partnership with TERI, Inc.
Project Start Date	10/1/2026
Project End Date	9/30/2027
Date by Which Funds Will Be Expended:	10/16/2026
Total Number of People Served by this Project	6000
Total Number of People Served by this Project in San Marcos Only	6000

Grant Amount Requested	10000
	Organization Details
Organization Name	Mosaic Theatricals (dba CCAE Theatricals)
Organization Street Address	1276 Auto Park Way D402
Organization City	Escondido
Organization State	CA
Organization Zip Code	92029
Organization Website	www.theatricals.org
Organization's EIN	93-2495768 200 Ccae Theatricals Inc fbe69eb4-e68d-496b-b45d-c5b8a08e7ec6 1276 Auto Park Way Ste D402 Escondido CA 92029-2295 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-04-14T00:00:00 2026-05-11T00:00:00 501(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) 2026-04-14T00:00:00 2023 11
	Contact Information
Contact First Name	Dr. Tom
Contact Last Name	Abruzzo
Contact Title	Artistic Director
Contact Phone	+14423040504

Contact Email	tabruzzo@theatricals.org
	Project Details
Briefly describe your request for funds.	Mosaic Theatricals respectfully requests funding to support the launch of a new producing partnership with TERI, Inc. at the Bornemann Theatre in San Marcos. Grant funds will help underwrite three professional theatre productions serving North County residents while supporting an emerging resident theatre model that strengthens arts access, cultural infrastructure, and economic sustainability in San Marcos. This partnership also supports CSUSM's Pathways to Purpose program, in which students received hands-on paid workforce development training, and TERI's social enterprise mission by generating earned revenue opportunities connected to theatre operations and venue utilization that benefit individuals with special needs.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This request represents the beginning of a long-term partnership between Mosaic Theatricals and TERI, Inc. that will expand access to professional theatre and arts engagement opportunities for residents of San Marcos and North County San Diego. By establishing the Bornemann Theatre as a consistent producing home for Mosaic Theatricals, the partnership helps strengthen local cultural infrastructure while simultaneously supporting TERI's innovative social enterprise model, which creates meaningful opportunities for individuals with special needs through theatre and venue operations. Through three professional productions comprising 42 performances annually at the 200-seat Bornemann Theatre, the partnership has the capacity to serve up to 8,400 audience members, with anticipated attendance ranging between 6,000 and 8,000 individuals. In addition to audiences, the productions will provide paid opportunities for local artists, designers, technicians, interns, and teaching artists while contributing to the economic and cultural vitality of San Marcos. The partnership also creates opportunities for future educational programming, community engagement activities, and accessible arts experiences that directly benefit local 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: TERI/Bornemann Theatre, CSU San Marcos, EUSD, TuYo Theatre, Diversionary, Oceanside Theatre Co., nonprofits, schools, to expand theatre, education, workforce development, and access.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	n/a
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Mosaic Theatricals is a nonprofit professional theatre company dedicated to celebrating the human connection through theatre and education by sharing stories that illuminate the individual experience and cultivate a collective voice. Through an interconnected ecosystem of professional theatre, creative youth development, and workforce development programming, Mosaic uses the arts as a vehicle for storytelling, belonging, education, and community connection throughout North County San Diego. Mosaic's strategic objectives are centered on three primary pillars: • Producing high-quality, accessible professional theatre that reflects diverse voices and experiences; • Providing creative youth development opportunities that foster confidence, collaboration, creativity, and self-expression for young people; and • Creating meaningful workforce development pathways through paid internships, apprenticeships, and mentorship opportunities for emerging artists and arts administrators. Since becoming an independent nonprofit organization, Mosaic has experienced significant organizational growth and community impact. The organization has expanded from a single educational initiative into a year-round producing and educational organization serving thousands of community members annually through professional productions, afterschool programming, camps, internships, staged readings, and intergenerational arts initiatives. One of Mosaic's most significant achievements has been the growth of Camp ¡Exprésate! and related creative youth development programming in partnership with local schools and community organizations. What began as a small pilot program has expanded into year-round arts programming serving students across multiple school sites through afterschool enrichment, spring break camps, and summer programming. These programs intentionally prioritize accessibility and inclusion, including support for English learners, students with differing learning needs, and families who may not otherwise have access to arts education opportunities.

Mosaic has also developed innovative workforce development initiatives that create paid pathways into the arts sector for emerging professionals. Through internships, apprenticeships, and partnerships with higher education institutions, participants gain hands-on experience in directing, stage management, dramaturgy, technical theatre, arts administration, marketing, and education. Many participants have shared that these opportunities provided their first meaningful access point into the professional arts sector.

Artist and community response to Mosaic's work has been overwhelmingly positive. Following recent productions, artists and collaborators consistently expressed appreciation not only for the artistic quality of the work, but for the organization's culture of inclusion, collaboration, and care. Families participating in educational programming have shared that students demonstrated increased confidence, self-expression, leadership skills, and sense of belonging after participating in Mosaic programs. Community members have also expressed appreciation for the organization's commitment to producing work that is both artistically rigorous and socially meaningful.

Mosaic's emerging partnership with TERI, Inc. and the Bornemann Theatre represents an important milestone in the organization's long-term strategic growth. This collaboration supports Mosaic's goal of establishing a stable and sustainable producing model while simultaneously supporting TERI's social enterprise mission serving individuals with special needs. Together, the partnership will expand access to professional theatre and arts engagement opportunities for residents of San Marcos and the broader North County community while helping strengthen the region's cultural infrastructure.

Looking ahead, Mosaic Theatricals remains committed to building a sustainable and inclusive arts ecosystem where artists, young people, audiences, and community members alike can feel both uniquely seen and meaningfully connected through the power of storytelling and live performance.

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

TERI_LoS.pdf

Announcing_the_2026-2027_Season.pdf

Please upload the annual operating budget for your organization.

Theatricals_Budget_Template_2026.xlsx_-_Summary-2.pdf

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

CCAE_Theatricals_Financial_Statements_Dec_-_Revised.pdf

Please attach the first two pages of your Federal 990.

990_2024_CCAE_THEATRICALS_INC--_RRF-1_Filing_Copy.pdf

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

Letterhead_Template_2026_Mosaic.pdf

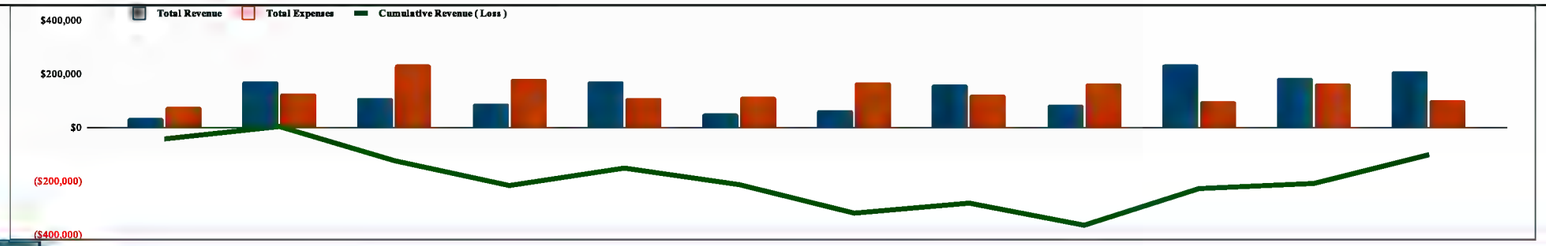
	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	58500
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Mosaic has committed earned and contributed revenue toward the residency partnership. Reduced funding may limit/eliminate accessibility, workforce development, and community engagement initiatives.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Resident Theatre Agreement Venue Rental	$ 8,000.00	
Insurance Premium Adjustment	$ 2,000.00	
Total budget for this PROJECT:	$ 10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	The Jacacek Family Charitiable Fund	$ 21,000.00	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			

Theatricals

FY 26 Budget



Summary	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Total Revenue	$ 33,021	$ 172,663	$ 108,500	$ 88,300	$ 172,455	$ 52,600	$ 62,387	$ 160,743	$ 82,500	$ 235,000	$ 183,500	$ 210,000	1,561,669
Total Expenses	76,102	126,480	235,989	181,000	107,398	114,345	168,798	123,348	164,982	98,142	164,365	102,792	1,663,742
Net Revenue (Loss)	**(43,081)**	**46,183**	**(127,489)**	**(92,700)**	**65,057**	**(61,745)**	**(106,411)**	**37,395**	**(82,482)**	**136,858**	**19,135**	**107,208**	**(102,073)**
													$112,000.00 *Cash Carryforward in Bank*
													$9,926.87 *Positive as of 3/17*

Revenue	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Revenue from Direct Contributions	$ 8,200	$ 130,000	$ 58,000	$ 15,000	$ 20,000	$ 22,000	$ 15,000	$ 35,000	$ 25,000	$ 40,000	$ 55,000	$ 70,000	$ 493,200
Non-Government Grants	-	4,900	15,000	-	50,000	27,100	25,000	25,000	45,000	150,000	78,500	25,000	445,500
Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Government Contracts/Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Sales & Fees	24,821	37,763	35,500	73,300	102,455	3,500	6,500	100,743	12,500	45,000	50,000	115,000	607,082
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Revenue	-	-	-	-	-	-	15,887	-	-	-	-	-	15,887
Total Revenue	**$ 33,021**	**$ 172,663**	**$ 108,500**	**$ 88,300**	**$ 172,455**	**$ 52,600**	**$ 62,387**	**$ 160,743**	**$ 82,500**	**$ 235,000**	**$ 183,500**	**$ 210,000**	**$ 1,561,669**

Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Salaries & Related Expenses	$ 45,257	$ 69,969	$ 73,576	$ 99,911	$ 59,149	$ 59,149	$ 104,949	$ 59,149	$ 58,233	$ 67,393	$ 58,233	$ 44,493	$ 799,460
Contract Service Expenses	5,233	10,288	26,288	10,788	7,288	7,288	8,288	7,288	7,288	6,288	6,288	7,288	109,901
Education Programming	2,794	12,000	20,183	29,340	20,000	26,797	34,000	35,000	10,000	9,000	9,000	4,000	$ 212,114
Progam & Production Expenses	9,836	22,864	101,933	31,005	12,655	12,155	13,705	12,455	80,655	6,005	73,005	36,005	412,278
Non-personnel Expenses	2,310	2,310	5,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	2,310	30,720
Facility Expenses	3,000	3,000	3,000	3,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	28,500
Travel & Conference Expenses	100	100	350	100	350	100	100	600	100	100	600	100	2,700
Philanthropy & Fundraising	2,300	1,400	1,700	2,000	500	2,000	500	2,000	500	500	9,250	3,050	25,700
Other Expenses	5,272	4,549	3,649	2,046	3,146	2,546	2,946	2,546	3,896	4,546	3,679	3,546	42,370
Uncategorized	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	**$ 76,102**	**$ 126,480**	**$ 235,989**	**$ 181,000**	**$ 107,398**	**$ 114,345**	**$ 168,798**	**$ 123,348**	**$ 164,982**	**$ 98,142**	**$ 164,365**	**$ 102,792**	**$ 1,663,742**
Net Revenue (Loss)	**(43,081)**	**46,183**	**(127,489)**	**(92,700)**	**65,057**	**(61,745)**	**(106,411)**	**37,395**	**(82,482)**	**136,858**	**19,135**	**107,208**	**(102,073)**
	-	-	-	-	-	-	-	-	-	-	-	-	-

CCAE Theatricals
Profit and Loss
YTD December 2025

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Income													
4000 Contributed Revenue													-
4010 Individual Contributions	5,901	10,615	5,199	15,776	11,755	62,588	31,896		3,610	1,829	5,248	56,917	211,334
4060 Nonprofit & Foundation Contributions	175,000			50,000	36,575			10,425			100,000		372,000
Total 4000 Contributed Revenue	**180,901**	**10,615**	**5,199**	**65,776**	**48,330**	**62,588**	**31,896**	**10,425**	**3,610**	**1,829**	**105,248**	**56,917**	**583,334**
4300 Non-Government Grants										30,000			30,000
4320 Grants with Restrictions												150,000	150,000
Total 4300 Non-Government Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**30,000**	**-**	**150,000**	**180,000**
4500 Government Grants													-
4540 Local Government Grants								150,000					150,000
Total 4500 Government Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**150,000**	**-**	**-**	**-**	**-**	**150,000**
5100 Program Sales & Fees													-
5102 Ticket Sales Arts People	28,068	58,722	41,186	15,290	12,655	6,971	19,292	(39,222)	8,842	929	7,812	13,906	174,451
5103 Education		2,430	38,700	103,883		5,847	133,058	88,803		140,000		108,349	621,070
Total 5100 Program Sales & Fees	**28,068**	**61,152**	**79,886**	**119,173**	**12,655**	**12,817**	**152,351**	**49,581**	**8,842**	**140,929**	**7,812**	**122,255**	**795,521**
5999 Misc. Revenue													-
6998 CashBack Redemption Income						862		431	282	193	215	123	2,106
7999 Returned Purchases							1						1
8999 Returned Artist Fees		5,492			57								5,549
Total 5999 Misc. Revenue	**-**	**5,492**	**-**	**-**	**57**	**862**	**1**	**431**	**282**	**193**	**215**	**123**	**7,657**
Total Income	**208,969**	**77,259**	**85,085**	**184,948**	**61,042**	**76,266**	**184,247**	**210,438**	**12,734**	**172,951**	**113,275**	**329,295**	**1,716,511**
Gross Profit	**208,969**	**77,259**	**85,085**	**184,948**	**61,042**	**76,266**	**184,247**	**210,438**	**12,734**	**172,951**	**113,275**	**329,295**	**1,716,511**
Expenses													
7200 Salaries & Related Expenses													-
7210 Salaries & Wages	54,053	57,422	43,850	21,513	40,172	31,436	39,117	47,989	23,516	31,604	33,735	26,507	450,914
7220 401k/403b Contributions		1,614	1,474	2,238	1,369	1,056	1,212	1,326	803	1,119	1,158	900	14,267
7230 Employee Benefits	7,841	5,004	7,367	5,486	3,990	100	11,305	4,568	3,432	3,483	3,268	6,423	62,267
7240 Payroll Taxes	14,588	4,795	3,707	517	3,142	2,473	2,894	3,709	1,799	2,418	2,581	2,034	44,655
7250 Payroll Service Fees	185	1,024	815	509	655	779	1,218	1,107	1,215	1,177	1,106	1,179	10,968
7290 Workers Comp				(248)									(248)
Total 7200 Salaries & Related Expenses	**76,667**	**69,858**	**57,211**	**30,014**	**49,327**	**35,844**	**55,746**	**58,699**	**30,765**	**39,801**	**41,847**	**37,043**	**582,823**
7300 Progam & Production Expenses												613	613
7310 Program Equipment Purchases	6,935	2,822	178		3,654	13,796	36		232			271	27,924
7311 Program Licensing Fees		10,000		45									10,045
7320 Production Rentals	21,250	421				7,334			-				29,006
7330 Program Staff								200					200
7331 Program Labor - Vendor Service Dept	(2,572)	250	16,727					6,918					21,323
7340 Artist Fees	56,588	1,942	45,550	300	2,800	12,500	3,000	13,736	4,100	1,850	2,250	35,923	180,540
7350 Creative Fees	10,369												10,369
7360 Marketing Expenses	28,916	7,422	7,536	6,125	4,332	1,787	550	3,177	950		6,575	9,593	76,964
7361 Photographer & Videographer	800		250				1,000						2,050
7370 Printing and Marketing Assets	241	940	327	764	350	434	561	3,330	101	651	369	350	8,419
7380 Hospitality F&B	1,951	814	1,108			204	453	3,870	837			1,178	10,414
7383 Processing Fees		49											49
7390 Lodging & Hotel	21,241		7,774		138	657		225				2,222	32,255
7391 Transportation	1,034	2,401					(3,450)			1,600			1,585
Total 7300 Progam & Production Expenses	**146,754**	**27,061**	**79,450**	**7,234**	**11,274**	**36,713**	**2,150**	**31,456**	**6,220**	**4,101**	**9,194**	**50,149**	**411,755**
7400 Education Programming													-
7401 Staff Wages	100		19,128	102,475	3,462	11,129	75,451	44,214	7,355	23,055	17,535	10,635	314,540
7402 Related Taxes, benefits etc			2,645	5,965	428	1,536	9,059	4,741	823	3,078	2,906	2,198	33,379
7403 Program Purchases		2,014	3,557	9,686	1,003	7,184	5,454	1,913	2,146	4,850	1,029	9,598	48,433
7404 Rent		433	2,122	10	1,823	700	350						5,438
7405 F&B		154	208	362		241	322	220	392	576	158	799	3,431
7406 Collaboration Agreements				5,683	4,983		10,433	15,973	23,973	23,973			85,018
Total 7400 Education Programming	**100**	**2,600**	**27,660**	**124,180**	**11,699**	**20,790**	**101,070**	**67,061**	**34,690**	**55,532**	**21,628**	**23,230**	**490,240**
7500 Contract Service Expenses													-
7530 Attorney & Legal					991			8,499					9,490
7550 Professional Services	5,494	5,500	4,338	4,344	3,180	3,906	7,057	3,569	4,481	4,561	6,219	4,775	57,424
7580 Ticketing Software Fees	629	831	858	539	219	219	223	220	1,723	1	470	576	6,507
Total 7500 Contract Service Expenses	**6,122**	**6,331**	**5,195**	**4,883**	**4,390**	**4,125**	**7,280**	**12,288**	**6,205**	**4,562**	**6,689**	**5,351**	**73,421**

CCAE Theatricals
Profit and Loss
YTD December 2025

	January	February	March	April	May	June	July	August	September	October	November	December	Total
8100 Non-personnel Expenses													-
8110 Supplies	122	70	537	46	126	946	2,688	496	392	550	405	312	6,689
8130 Telephone & Internet	40	1,149	218	405	345	380	629	787	467	372	232	311	5,335
8140 Postage & Shipping	2	19			15						34		70
8150 Equipment Rental	239				1,750		3,500	1,750	1,750			2,000	10,989
8160 Software & Hardware < $X,XXX	1,161	447	2,001	395	406	898	1,355	584	710	246	2,290	404	10,898
8170 Printing & Copying				110		79		64		69			321
8180 Subscriptions	180	901	878	413	285	169	154	77	58	58	58	112	3,341
8190 Equipment Purchases				100									100
Total 8100 Non-personnel Expenses	**1,745**	**2,586**	**3,634**	**1,469**	**2,927**	**2,472**	**8,325**	**3,757**	**3,377**	**1,294**	**3,019**	**3,139**	**37,744**
8200 Facility Expenses													-
8210 Office & Storage Rent	2,217	1,622	3,645	2,701	2,014	2,028	1,445	2,905	1,611	1,973	1,083	1,086	24,329
8220 Utilities										337	644	3,412	4,394
8230 Repairs & Maintenance											473	1,185	1,658
8240 Event Space Rental			28		1,650	1,739			518	2,170		1,346	7,450
8250 Event Food Services					7			2,440		376			2,823
Total 8200 Facility Expenses	**2,217**	**1,622**	**3,673**	**2,701**	**3,671**	**3,767**	**1,445**	**5,345**	**2,129**	**4,856**	**2,200**	**7,028**	**40,654**
8300 Travel & Conference Expenses												200	200
8310 Transportation		1,307	161		14	221	125	63			28		1,918
8330 Meals	1,565	5,122		506		45		25		56	85	651	8,056
8340 Hotels & Lodging	3,892					771							4,663
Total 8300 Travel & Conference Expenses	**5,457**	**6,428**	**161**	**506**	**14**	**1,037**	**125**	**88**	**-**	**56**	**113**	**851**	**14,837**
8400 Philanthropy & Fundraising													-
8410 Software Philanthropy			60	3,060		150							3,270
8420 Supplies Philanthropy				1,495									1,495
8430 Donor Appreciation		98	123	22	835	226	95	1,408	120	110	718	2,250	6,006
8450 Donor Networking	247	60	3,077	58	1,380	1,025	81	77	50	37	459	102	6,652
8460 Fundraising F&B												83	83
8470 Mailings & Postage	217							792					1,009
Total 8400 Philanthropy & Fundraising	**464**	**158**	**3,260**	**4,635**	**2,215**	**1,401**	**176**	**2,278**	**169**	**146**	**1,177**	**2,434**	**18,514**
8500 Other Expenses											50	186	236
8510 Interest Expense				373	874	1,061	461	822					3,591
8520 Insurance - Umbrella & Liability		1,979	2,387	2,646	2,570	1,077	6,933	8,803	4,743	4,529	6,369	2,089	44,127
8530 Membership Dues - Organization			385		195			575		375		1,500	3,030
8531 Event Registration		4,860					(55)		(2,205)			(255)	2,345
8540 Staff & Volunteer Training												151	151
8550 Bank Fees	198	31	1,607	701	902	592	324	155	427	186	500	1,060	6,683
8560 Merchant Fees	326	1,398	1,887		112	127	1,054		1				4,905
8580 Business Taxes & Licensing Fees	13,107		100	92				25		(1,979)	46		11,392
8590 Other Expenses					65		1	45					111
Total 8500 Other Expenses	**13,631**	**8,268**	**6,366**	**3,812**	**4,718**	**2,856**	**8,718**	**10,425**	**2,966**	**3,112**	**6,966**	**4,731**	**76,569**
Melio services fee	67	57	226	83	42	46	103	157	52	33	59	172	1,094
Total Expenses	**253,224**	**124,970**	**186,836**	**179,516**	**90,276**	**109,051**	**185,138**	**191,552**	**86,572**	**113,493**	**92,892**	**134,129**	**1,747,650**
Net Operating Income	**(44,254)**	**(47,711)**	**(101,751)**	**5,432**	**(29,234)**	**(32,784)**	**(891)**	**18,885**	**(73,838)**	**59,458**	**20,383**	**195,166**	**(31,139)**
Other Income													
5300 Investments													-
5310 Interest	9	3	5	1	0	1	1	1	1	1	1	1	23
5320 Gain/Loss on Investment	81	69	0										150
Total 5300 Investments	**90**	**72**	**5**	**1**	**0**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**173**
Total Other Income	**90**	**72**	**5**	**1**	**0**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**173**
Net Other Income	**90**	**72**	**5**	**1**	**0**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**173**
Net Income	**(44,165)**	**(47,639)**	**(101,746)**	**5,432**	**(29,234)**	**(32,784)**	**(890)**	**18,886**	**(73,837)**	**59,459**	**20,384**	**195,167**	**(30,966)**

CCAE Theatricals
Profit and Loss, by Class
YTD December 2025

	Total Administrative	Box Office	Total Education	Total General Fundraising	Total Productions	Staged Reading Festival	TOTAL
Income							
4000 Contributed Revenue	-		-	-	-		-
4010 Individual Contributions	98,309		-	112,998	26		211,334
4060 Nonprofit & Foundation Contributions	47,000		-	325,000	-		372,000
Total 4000 Contributed Revenue	**145,309**	**-**	**-**	**437,998**	**26**	**-**	**583,334**
4300 Non-Government Grants	-		30,000	-	-		30,000
4320 Grants with Restrictions	-		-	150,000	-		150,000
Total 4300 Non-Government Grants	**-**	**-**	**30,000**	**150,000**	**-**	**-**	**180,000**
4500 Government Grants	-		-	-	-		-
4540 Local Government Grants	-		-	-	150,000		150,000
Total 4500 Government Grants	**-**	**-**	**-**	**-**	**150,000**	**-**	**150,000**
5100 Program Sales & Fees	-		-	-	-		-
5102 Ticket Sales Arts People	(11,800)		(9,887)	-	196,138		174,451
5103 Education	-		618,640	-	2,430		621,070
Total 5100 Program Sales & Fees	**(11,800)**	**-**	**608,753**	**-**	**198,568**	**-**	**795,521**
5999 Misc. Revenue	-		-	-	-		-
6998 CashBack Redemption Income	2,106		-	-	-		2,106
7999 Returned Purchases	1		-	-	-		1
8999 Returned Artist Fees	57		-	-	5,492		5,549
Total 5999 Misc. Revenue	**2,165**	**-**	**-**	**-**	**5,492**	**-**	**7,657**
Total Income	**135,674**	**-**	**638,753**	**587,998**	**354,086**	**-**	**1,716,511**
Gross Profit	**135,674**	**-**	**638,753**	**587,998**	**354,086**	**-**	**1,716,511**
Expenses							
7200 Salaries & Related Expenses	-		-	-	-		-
7210 Salaries & Wages	13,159		245,076	35,551	157,128		450,914
7220 401k/403b Contributions	1,147		8,308	1,067	3,745		14,267
7230 Employee Benefits	12,214		1,766	2,017	46,270		62,267
7240 Payroll Taxes	4,107		19,859	2,762	17,927		44,655
7250 Payroll Service Fees	10,539		-	-	429		10,968
7290 Workers Comp	(248)		-	-	-		(248)
Total 7200 Salaries & Related Expenses	**40,918**	**-**	**275,010**	**41,397**	**225,499**	**-**	**582,823**
7300 Progam & Production Expenses	-		-	-	613		613
7310 Program Equipment Purchases	1,619		5,629	-	20,676		27,924
7311 Program Licensing Fees	-		45	-	10,000		10,045
7320 Production Rentals	-		-	-	29,006		29,006
7330 Program Staff	200		-	-	-		200
7331 Program Labor - Vendor Service Dept	-		4,596	-	16,727		21,323
7340 Artist Fees	6,140		32,357	-	141,868	175	180,540
7350 Creative Fees	-		-	-	10,369		10,369
7360 Marketing Expenses	22,396		-	2,799	49,292	2,477	76,964
7361 Photographer & Videographer	-		-	-	2,050		2,050
7370 Printing and Marketing Assets	118		5,798	461	2,041		8,419
7380 Hospitality F&B	2,536		3,063	50	4,765		10,414
7383 Processing Fees	-		49	-	-		49
7390 Lodging & Hotel	382		-	-	31,873		32,255
7391 Transportation	(2,147)		1,600	-	2,132		1,585
Total 7300 Progam & Production Expenses	**31,243**	**-**	**53,137**	**3,310**	**321,413**	**2,652**	**411,755**
7400 Education Programming	-		-	-	-		-
7401 Staff Wages	1,830		312,710	-	-		314,540
7402 Related Taxes, benefits etc	(563)		33,943	-	-		33,379
7403 Program Purchases	657		46,972	-	804		48,433
7404 Rent	1,050		4,388	-	-		5,438
7405 F&B	377		2,335	611	66	42	3,431
7406 Collaboration Agreements	-		85,018	-	-		85,018
Total 7400 Education Programming	**3,350**	**-**	**485,366**	**611**	**870**	**42**	**490,240**
7500 Contract Service Expenses	-		-	-	-		-
7530 Attorney & Legal	9,490		-	-	-		9,490
7550 Professional Services	56,589		335	500	-		57,424
7580 Ticketing Software Fees	2,500		-	-	4,007		6,507
Total 7500 Contract Service Expenses	**68,579**	**-**	**335**	**500**	**4,007**	**-**	**73,421**

CCAE Theatricals
Profit and Loss, by Class
YTD December 2025

	Total Administrative	Box Office	Total Education	Total General Fundraising	Total Productions	Staged Reading Festival	TOTAL
8100 Non-personnel Expenses	-		-	-	-		-
8110 Supplies	3,588		2,481	219	401		6,689
8130 Telephone & Internet	4,030	108	819	-	378		5,335
8140 Postage & Shipping	55		-	15	-		70
8150 Equipment Rental	-		-	-	10,989		10,989
8160 Software & Hardware < $X,XXX	7,586		43	290	2,978		10,898
8170 Printing & Copying	258		-	-	-	64	321
8180 Subscriptions	2,022		-	-	1,319		3,341
8190 Equipment Purchases	100		-	-	-		100
Total 8100 Non-personnel Expenses	**17,639**	**108**	**3,344**	**524**	**16,065**	**64**	**37,744**
8200 Facility Expenses	-		-	-	-		-
8210 Office & Storage Rent	3,549		-	-	20,780		24,329
8220 Utilities	4,394		-	-	-		4,394
8230 Repairs & Maintenance	1,658		-	-	-		1,658
8240 Event Space Rental	28		2,170	-	5,252		7,450
8250 Event Food Services	-		376	7	-	2,440	2,823
Total 8200 Facility Expenses	**9,629**	**-**	**2,546**	**7**	**26,032**	**2,440**	**40,654**
8300 Travel & Conference Expenses	-		200	-	-		200
8310 Transportation	122		328	-	1,468		1,918
8330 Meals	5,724		767	-	1,565		8,056
8340 Hotels & Lodging	-		771	-	3,892		4,663
Total 8300 Travel & Conference Expenses	**5,846**	**-**	**2,066**	**-**	**6,925**	**-**	**14,837**
8400 Philanthropy & Fundraising	-		-	-	-		-
8410 Software Philanthropy	-		-	3,270	-		3,270
8420 Supplies Philanthropy	-		-	-	1,495		1,495
8430 Donor Appreciation	502		144	5,360	-		6,006
8450 Donor Networking	346		-	6,102	205		6,652
8460 Fundraising F&B	-		-	83	-		83
8470 Mailings & Postage	-		-	1,009	-		1,009
Total 8400 Philanthropy & Fundraising	**848**	**-**	**144**	**15,823**	**1,700**	**-**	**18,514**
8500 Other Expenses	79		157	-	-		236
8510 Interest Expense	3,591		-	-	-		3,591
8520 Insurance - Umbrella & Liability	40,643		3,484	-	-		44,127
8530 Membership Dues - Organization	2,270		375	385	-		3,030
8531 Event Registration	4,550		(2,205)	-	-		2,345
8540 Staff & Volunteer Training	-		151	-	-		151
8550 Bank Fees	6,683		-	-	-		6,683
8560 Merchant Fees	4,905		-	-	-		4,905
8580 Business Taxes & Licensing Fees	(1,808)		-	-	13,199		11,392
8590 Other Expenses	111		-	-	-		111
Total 8500 Other Expenses	**61,023**	**-**	**1,962**	**385**	**13,199**	**-**	**76,569**
Melio services fee	1,094		-	-	-		1,094
Total Expenses	**240,168**	**108**	**823,909**	**62,558**	**615,709**	**5,198**	**1,747,650**
Net Operating Income	**(104,494)**	**(108)**	**(185,156)**	**525,440**	**(261,623)**	**(5,198)**	**(31,139)**
Other Income							
5300 Investments	-		-	-	-		-
5310 Interest	23		-	-	-		23
5320 Gain/Loss on Investment	150		-	-	-		150
Total 5300 Investments	**173**	**-**	**-**	**-**	**-**	**-**	**173**
Total Other Income	**173**	**-**	**-**	**-**	**-**	**-**	**173**
Net Other Income	**173**	**-**	**-**	**-**	**-**	**-**	**173**
Net Income	**(104,321)**	**(108)**	**(185,156)**	**525,440**	**(261,623)**	**(5,198)**	**(30,966)**

CCAE Theatricals
Budget vs Actuals

	January			February			March			April		
	Actual	Budget	variance	Actual	Budget	variance	Actual	Budget	variance	Actual	Budget	variance
Income												
4000 Contributed Revenue			-			-			-			-
4010 Individual Contributions	5,901	175,000	(169,099)	10,615	20,000	(9,385)	5,199	30,000	(24,801)	15,776	35,000	(19,225)
4020 Board Contributions		-	-		-	-		-	-		-	-
4030 Corporate Contributions		-	-		-	-		10,000	(10,000)		15,000	(15,000)
4060 Nonprofit & Foundation Contributions	175,000		175,000			-			-	50,000		50,000
Total 4000 Contributed Revenue	**180,901**	**175,000**	**5,901**	**10,615**	**20,000**	**(9,385)**	**5,199**	**40,000**	**(34,801)**	**65,776**	**50,000**	**15,776**
4300 Non-Government Grants			-			-			-			-
4310 Grants without Restrictions		-	-		-	-		-	-		-	-
4320 Grants with Restrictions		38,922	(38,922)		-	-		-	-		-	-
Total 4300 Non-Government Grants	**-**	**38,922**	**(38,922)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4500 Government Grants			-			-			-			-
4540 Local Government Grants			-			-			-			-
Total 4500 Government Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5100 Program Sales & Fees			-			-			-			-
5102 Ticket Sales Arts People	28,068	67,000	(38,932)	58,722	85,000	(26,278)	41,186	14,795	26,391	15,290	-	15,290
5103 Education		-	-	2,430	-	2,430	38,700	103,500	(64,800)	103,883	38,500	65,383
Total 5100 Program Sales & Fees	**28,068**	**67,000**	**(38,932)**	**61,152**	**85,000**	**(23,848)**	**79,886**	**118,295**	**(38,409)**	**119,173**	**38,500**	**80,673**
5999 Misc. Revenue			-			-			-			-
6998 CashBack Redemption Income			-			-			-			-
7999 Returned Purchases			-			-			-			-
8999 Returned Artist Fees			-	5,492		5,492			-			-
Total 5999 Misc. Revenue	**-**	**-**	**-**	**5,492**	**-**	**5,492**	**-**	**-**	**-**	**-**	**-**	**-**
Total Income	**208,969**	**280,922**	**(71,953)**	**77,259**	**105,000**	**(27,741)**	**85,085**	**158,295**	**(73,210)**	**184,948**	**88,500**	**96,448**
Gross Profit	**208,969**	**280,922**	**(71,953)**	**77,259**	**105,000**	**(27,741)**	**85,085**	**158,295**	**(73,210)**	**184,948**	**88,500**	**96,448**
Expenses												
7200 Salaries & Related Expenses			-			-			-			-
7210 Salaries & Wages	54,053	47,816	6,237	57,422	49,341	8,081	43,850	53,501	(9,651)	21,513	58,007	(36,494)
7220 401k/403b Contributions		2,391	(2,391)	1,614	2,467	(853)	1,474	2,675	(1,201)	2,238	2,900	(662)
7230 Employee Benefits	7,841	3,082	4,759	5,004	4,280	724	7,367	4,780	2,587	5,486	4,280	1,206
7240 Payroll Taxes	14,588	3,825	10,763	4,795	3,947	848	3,707	4,280	(573)	517	4,641	(4,124)
7250 Payroll Service Fees	185		185	1,024		1,024	815		815	509		509
7290 Workers Comp		956	(956)		987	(987)		1,070	(1,070)	(248)	1,160	(1,408)
Total 7200 Salaries & Related Expenses	**76,667**	**58,070**	**18,597**	**69,858**	**61,022**	**8,836**	**57,211**	**66,306**	**(9,095)**	**30,014**	**70,988**	**(40,974)**
7300 Progam & Production Expenses			-			-			-			-
7310 Program Equipment Purchases	6,935	8,000	(1,065)	2,822	2,500	322	178	2,000	(1,822)		-	-
7311 Program Licensing Fees			-	10,000		10,000			-	45		45
7320 Production Rentals	21,250	25,000	(3,750)	421	18,000	(17,579)		7,000	(7,000)		2,000	(2,000)
7330 Program Staff		6,000	(6,000)		1,500	(1,500)		76,178	(76,178)		31,000	(31,000)
7331 Program Labor - Vendor Service Dept	(2,572)	5,000	(7,572)	250	20,000	(19,750)	16,727	10,200	6,527		-	-
7340 Artist Fees	56,588	63,000	(6,412)	1,942	-	1,942	45,550	36,550	9,000	300	-	300
7350 Creative Fees	10,369	30,000	(19,631)		500	(500)		8,200	(8,200)		-	-
7360 Marketing Expenses	28,916	25,000	3,916	7,422	5,000	2,422	7,536	8,000	(464)	6,125	1,000	5,125
7361 Photographer & Videographer	800		800			-	250		250			-
7370 Printing and Marketing Assets	241	-	241	940	1,000	(60)	327	1,000	(673)	764	1,000	(236)
7380 Hospitality F&B	1,951	2,000	(49)	814	1,500	(686)	1,108	1,500	(392)		500	(500)
7382 Licensing		3,113	(3,113)		5,613	(5,613)		259	(259)		-	-
7383 Processing Fees		2,295	(2,295)	49	2,295	(2,246)		1,547	(1,547)		1,000	(1,000)
7384 Estimating Buffer		5,000	(5,000)		5,000	(5,000)		-	-		-	-
7390 Lodging & Hotel	21,241	18,000	3,241		2,000	(2,000)	7,774	8,500	(726)		-	-
7391 Transportation	1,034	-	1,034	2,401	-	2,401		4,000	(4,000)		4,000	(4,000)
Total 7300 Progam & Production Expenses	**146,754**	**192,408**	**(45,654)**	**27,061**	**64,908**	**(37,847)**	**79,450**	**164,934**	**(85,484)**	**7,234**	**40,500**	**(33,266)**
7400 Education Programming			-			-			-			-
7401 Staff Wages	100		100			-	19,128		19,128	102,475		102,475
7402 Related Taxes, benefits etc			-			-	2,645		2,645	5,965		5,965
7403 Program Purchases			-	2,014		2,014	3,557		3,557	9,686		9,686
7404 Rent			-	433		433	2,122		2,122	10		10
7405 F&B			-	154		154	208		208	362		362
7406 Collaboration Agreements			-			-			-	5,683		5,683
Total 7400 Education Programming	**100**	**-**	**100**	**2,600**	**-**	**2,600**	**27,660**	**-**	**27,660**	**124,180**	**-**	**124,180**
7500 Contract Service Expenses			-			-			-			-
7520 Accounting		4,000	(4,000)		4,000	(4,000)		4,000	(4,000)		3,500	(3,500)
7530 Attorney & Legal			-			-			-			-
7540 Branding & PR		-	-		-	-		10,000	(10,000)		7,000	(7,000)
7550 Professional Services	5,494	8,500	(3,006)	5,500	3,500	2,000	4,338	4,000	338	4,344	4,000	344
7580 Ticketing Software Fees	629		629	831		831	858		858	539		539
Total 7500 Contract Service Expenses	**6,122**	**12,500**	**(6,378)**	**6,331**	**7,500**	**(1,169)**	**5,195**	**18,000**	**(12,805)**	**4,883**	**14,500**	**(9,617)**
8100 Non-personnel Expenses			-			-			-			-
8110 Supplies	122	300	(178)	70	300	(230)	537	300	237	46	300	(254)
8130 Telephone & Internet	40	40	-	1,149	40	1,109	218	40	178	405	40	365
8140 Postage & Shipping	2		2	19		19			-			-
8150 Equipment Rental	239		239			-			-			-
8160 Software & Hardware < $X,XXX	1,161	1,000	161	447	1,000	(553)	2,001	1,000	1,001	395	1,000	(605)
8170 Printing & Copying		200	(200)		200	(200)		200	(200)	110	200	(90)
8180 Subscriptions	180		180	901		901	878		878	413		413
8190 Equipment Purchases		-	-		-	-		2,000	(2,000)	100	-	100
Total 8100 Non-personnel Expenses	**1,745**	**1,540**	**205**	**2,586**	**1,540**	**1,046**	**3,634**	**3,540**	**94**	**1,469**	**1,540**	**(71)**
8200 Facility Expenses			-			-			-			-
8210 Office & Storage Rent	2,217	3,000	(783)	1,622	3,000	(1,378)	3,645	3,000	645	2,701	3,000	(299)
8220 Utilities			-			-			-			-
8230 Repairs & Maintenance			-			-			-			-
8240 Event Space Rental		2,500	(2,500)		-	-	28	4,500	(4,472)		-	-
8250 Event Food Services			-			-			-			-
Total 8200 Facility Expenses	**2,217**	**5,500**	**(3,283)**	**1,622**	**3,000**	**(1,378)**	**3,673**	**7,500**	**(3,827)**	**2,701**	**3,000**	**(299)**
8300 Travel & Conference Expenses			-			-			-			-
8310 Transportation		1,500	(1,500)	1,307	1,000	307	161	-	161		-	-
8330 Meals	1,565	1,500	65	5,122	500	4,622		-	-	506	-	506
8340 Hotels & Lodging	3,892	4,000	(108)		1,500	(1,500)		-	-		-	-
8350 Conference Registration Fees		-	-		500	(500)		-	-		-	-
Total 8300 Travel & Conference Expenses	**5,457**	**7,000**	**(1,543)**	**6,428**	**3,500**	**2,928**	**161**	**-**	**161**	**506**	**-**	**506**
8400 Philanthropy & Fundraising			-			-			-			-
8410 Software Philanthropy		-	-		-	-	60	-	60	3,060	-	3,060
8420 Supplies Philanthropy			-			-			-	1,495		1,495
8430 Donor Appreciation		250	(250)	98	250	(152)	123	250	(127)	22	250	(228)
8450 Donor Networking	247	250	(3)	60	250	(190)	3,077	250	2,827	58	250	(192)
8460 Fundraising F&B		-	-		-	-		-	-		-	-
8470 Mailings & Postage	217	-	217		-	-		-	-		5,000	(5,000)
Total 8400 Philanthropy & Fundraising	**464**	**500**	**(36)**	**158**	**500**	**(342)**	**3,260**	**500**	**2,760**	**4,635**	**5,500**	**(865)**
8500 Other Expenses			-			-			-			-
8510 Interest Expense			-			-			-	373		373
8520 Insurance - Umbrella & Liability		900	(900)	1,979	900	1,079	2,387	900	1,487	2,646	900	1,746
8530 Membership Dues - Organization		-	-		-	-	385	-	385		500	(500)
8531 Event Registration		1,000	(1,000)	4,860	2,000	2,860		-	-		-	-
8540 Staff & Volunteer Training		200	(200)		100	(100)		200	(200)		100	(100)
8550 Bank Fees	198		198	31		31	1,607		1,607	701		701
8560 Merchant Fees	326		326	1,398		1,398	1,887		1,887			-
8580 Business Taxes & Licensing Fees	13,107		13,107			-	100		100	92		92
8590 Other Expenses			-			-			-			-
Total 8500 Other Expenses	**13,631**	**2,100**	**11,531**	**8,268**	**3,000**	**5,268**	**6,366**	**1,100**	**5,266**	**3,812**	**1,500**	**2,312**
Melio services fee	67		67	57		57	226		226	83		83
Total Expenses	**253,224**	**279,618**	**(26,394)**	**124,970**	**144,970**	**(20,000)**	**186,836**	**261,880**	**(75,044)**	**179,516**	**137,528**	**41,988**
Net Operating Income	**(44,254)**	**1,304**	**(45,558)**	**(47,711)**	**(39,970)**	**(7,741)**	**(101,751)**	**(103,585)**	**1,834**	**5,432**	**(49,028)**	**54,460**
Other Income												
5300 Investments			-			-			-			-
5310 Interest	9		9	3		3	5		5	1		1
5320 Gain/Loss on Investment	81		81	69		69	0		0			-
Total 5300 Investments	**90**	**-**	**90**	**72**	**-**	**72**	**5**	**-**	**5**	**1**	**-**	**1**
Total Other Income	**90**	**-**	**90**	**72**	**-**	**72**	**5**	**-**	**5**	**1**	**-**	**1**
Net Other Income	**90**	**-**	**90**	**72**	**-**	**72**	**5**	**-**	**5**	**1**	**-**	**1**
Net Income	**(44,165)**	**1,304**	**(45,469)**	**(47,639)**	**(39,970)**	**(7,669)**	**(101,746)**	**(103,585)**	**1,839**	**5,432**	**(49,028)**	**54,460**

	May			June			July			August		
	Actual	Budget	variance	Actual	Budget	variance	Actual	Budget	variance	Actual	Budget	variance
Income												
4000 Contributed Revenue			-			-			-			-
4010 Individual Contributions	11,755	35,000	(23,245)	62,588	45,000	17,588	31,896	45,000	(13,105)		50,000	(50,000)
4020 Board Contributions		10,000	(10,000)		25,000	(25,000)		-	-		-	-
4030 Corporate Contributions		15,000	(15,000)		5,000	(5,000)		5,000	(5,000)		5,000	(5,000)
4060 Nonprofit & Foundation Contributions	36,575		36,575			-			-	10,425		10,425
Total 4000 Contributed Revenue	**48,330**	**60,000**	**(11,670)**	**62,588**	**75,000**	**(12,412)**	**31,896**	**50,000**	**(18,105)**	**10,425**	**55,000**	**(44,575)**
4300 Non-Government Grants			-			-			-			-
4310 Grants without Restrictions		-	-		100,000	(100,000)		25,000	(25,000)		-	-
4320 Grants with Restrictions		-	-		100,000	(100,000)		-	-		-	-
Total 4300 Non-Government Grants	**-**	**-**	**-**	**-**	**200,000**	**(200,000)**	**-**	**25,000**	**(25,000)**	**-**	**-**	**-**
4500 Government Grants			-			-			-			-
4540 Local Government Grants			-			-			-	150,000		150,000
Total 4500 Government Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**150,000**	**-**	**150,000**
5100 Program Sales & Fees			-			-			-			-
5102 Ticket Sales Arts People	12,655	95,500	(82,845)	6,971	53,500	(46,529)	19,292	55,500	(36,208)	(39,222)	5,500	(44,722)
5103 Education		-	-	5,847	135,000	(129,153)	133,058	-	133,058	88,803	-	88,803
Total 5100 Program Sales & Fees	**12,655**	**95,500**	**(82,845)**	**12,817**	**188,500**	**(175,683)**	**152,351**	**55,500**	**96,851**	**49,581**	**5,500**	**44,081**
5999 Misc. Revenue			-			-			-			-
6998 CashBack Redemption Income			-	862		862			-	431		431
7999 Returned Purchases			-			-	1		1			-
8999 Returned Artist Fees	57		57			-			-			-
Total 5999 Misc. Revenue	**57**	**-**	**57**	**862**	**-**	**862**	**1**	**-**	**1**	**431**	**-**	**431**
Total Income	**61,042**	**155,500**	**(94,458)**	**76,266**	**463,500**	**(387,234)**	**184,247**	**130,500**	**53,747**	**210,438**	**60,500**	**149,938**
Gross Profit	**61,042**	**155,500**	**(94,458)**	**76,266**	**463,500**	**(387,234)**	**184,247**	**130,500**	**53,747**	**210,438**	**60,500**	**149,938**
Expenses												
7200 Salaries & Related Expenses			-			-			-			-
7210 Salaries & Wages	40,172	58,007	(17,835)	31,436	58,007	(26,571)	39,117	58,007	(18,890)	47,989	58,007	(10,018)
7220 401k/403b Contributions	1,369	2,900	(1,531)	1,056	2,900	(1,844)	1,212	2,900	(1,688)	1,326	2,900	(1,574)
7230 Employee Benefits	3,990	4,420	(430)	100	4,280	(4,180)	11,305	4,280	7,025	4,568	4,280	288
7240 Payroll Taxes	3,142	4,641	(1,499)	2,473	4,641	(2,168)	2,894	4,641	(1,747)	3,709	4,641	(932)
7250 Payroll Service Fees	655		655	779		779	1,218		1,218	1,107		1,107
7290 Workers Comp		1,160	(1,160)		1,160	(1,160)		1,160	(1,160)		1,160	(1,160)
Total 7200 Salaries & Related Expenses	**49,327**	**71,128**	**(21,801)**	**35,844**	**70,988**	**(35,144)**	**55,746**	**70,988**	**(15,242)**	**58,699**	**70,988**	**(12,289)**
7300 Progam & Production Expenses			-			-			-			-
7310 Program Equipment Purchases	3,654	1,000	2,654	13,796	-	13,796	36	-	36		1,000	(1,000)
7311 Program Licensing Fees			-			-			-			-
7320 Production Rentals		4,000	(4,000)	7,334	5,000	2,334		12,000	(12,000)		2,000	(2,000)
7330 Program Staff		2,000	(2,000)		92,000	(92,000)		2,000	(2,000)	200	2,000	(1,800)
7331 Program Labor - Vendor Service Dept		11,300	(11,300)		1,000	(1,000)		26,000	(26,000)	6,918	1,000	5,918
7340 Artist Fees	2,800	47,500	(44,700)	12,500	19,500	(7,000)	3,000	27,500	(24,500)	13,736	2,500	11,236
7350 Creative Fees		15,000	(15,000)		13,000	(13,000)		14,000	(14,000)		20,000	(20,000)
7360 Marketing Expenses	4,332	12,500	(8,168)	1,787	6,500	(4,713)	550	11,500	(10,950)	3,177	6,500	(3,323)
7361 Photographer & Videographer			-			-	1,000		1,000			-
7370 Printing and Marketing Assets	350	1,100	(750)	434	1,100	(666)	561	1,100	(539)	3,330	1,100	2,230
7380 Hospitality F&B		1,750	(1,750)	204	750	(546)	453	750	(297)	3,870	750	3,120
7382 Licensing		1,146	(1,146)		5,096	(5,096)		6,096	(6,096)		96	(96)
7383 Processing Fees		1,404	(1,404)		204	(204)		1,204	(1,204)		1,204	(1,204)
7384 Estimating Buffer		7,500	(7,500)		500	(500)		10,500	(10,500)		500	(500)
7390 Lodging & Hotel	138	5,800	(5,662)	657	800	(143)		800	(800)	225	800	(575)
7391 Transportation		4,000	(4,000)		4,000	(4,000)	(3,450)	4,000	(7,450)		4,000	(4,000)
Total 7300 Progam & Production Expenses	**11,274**	**116,000**	**(104,726)**	**36,713**	**149,450**	**(112,737)**	**2,150**	**117,450**	**(115,300)**	**31,456**	**43,450**	**(11,994)**
7400 Education Programming			-			-			-			-
7401 Staff Wages	3,462		3,462	11,129		11,129	75,451		75,451	44,214		44,214
7402 Related Taxes, benefits etc	428		428	1,536		1,536	9,059		9,059	4,741		4,741
7403 Program Purchases	1,003		1,003	7,184		7,184	5,454		5,454	1,913		1,913
7404 Rent	1,823		1,823	700		700	350		350			-
7405 F&B			-	241		241	322		322	220		220
7406 Collaboration Agreements	4,983		4,983			-	10,433		10,433	15,973		15,973
Total 7400 Education Programming	**11,699**	**-**	**11,699**	**20,790**	**-**	**20,790**	**101,070**	**-**	**101,070**	**67,061**	**-**	**67,061**
7500 Contract Service Expenses			-			-			-			-
7520 Accounting		3,500	(3,500)		3,500	(3,500)		4,700	(4,700)		3,500	(3,500)
7530 Attorney & Legal	991		991			-			-	8,499		8,499
7540 Branding & PR		7,000	(7,000)		7,000	(7,000)		7,000	(7,000)		2,000	(2,000)
7550 Professional Services	3,180	4,500	(1,320)	3,906	4,000	(94)	7,057	4,000	3,057	3,569	4,500	(932)
7580 Ticketing Software Fees	219		219	219		219	223		223	220		220
Total 7500 Contract Service Expenses	**4,390**	**15,000**	**(10,610)**	**4,125**	**14,500**	**(10,375)**	**7,280**	**15,700**	**(8,420)**	**12,288**	**10,000**	**2,288**
8100 Non-personnel Expenses			-			-			-			-
8110 Supplies	126	300	(174)	946	300	646	2,688	300	2,388	496	300	196
8130 Telephone & Internet	345	40	305	380	40	340	629	40	589	787	40	747
8140 Postage & Shipping	15		15			-			-			-
8150 Equipment Rental	1,750		1,750			-	3,500		3,500	1,750		1,750
8160 Software & Hardware < $X,XXX	406	1,000	(594)	898	1,000	(102)	1,355	1,000	355	584	1,000	(416)
8170 Printing & Copying		200	(200)	79	200	(121)		200	(200)	64	200	(136)
8180 Subscriptions	285		285	169		169	154		154	77		77
8190 Equipment Purchases		2,000	(2,000)		-	-		-	-		-	-
Total 8100 Non-personnel Expenses	**2,927**	**3,540**	**(613)**	**2,472**	**1,540**	**932**	**8,325**	**1,540**	**6,785**	**3,757**	**1,540**	**2,217**
8200 Facility Expenses			-			-			-			-
8210 Office & Storage Rent	2,014	3,000	(986)	2,028	3,000	(972)	1,445	3,000	(1,555)	2,905	3,000	(95)
8220 Utilities			-			-			-			-
8230 Repairs & Maintenance			-			-			-			-
8240 Event Space Rental	1,650	1,500	150	1,739	-	1,739		5,000	(5,000)		-	-
8250 Event Food Services	7		7			-			-	2,440		2,440
Total 8200 Facility Expenses	**3,671**	**4,500**	**(829)**	**3,767**	**3,000**	**767**	**1,445**	**8,000**	**(6,555)**	**5,345**	**3,000**	**2,345**
8300 Travel & Conference Expenses			-			-			-			-
8310 Transportation	14	-	14	221	-	221	125	-	125	63	-	63
8330 Meals		-	-	45	-	45		-	-	25	-	25
8340 Hotels & Lodging		-	-	771	-	771		-	-		-	-
8350 Conference Registration Fees		500	(500)		2,500	(2,500)		-	-		500	(500)
Total 8300 Travel & Conference Expenses	**14**	**500**	**(486)**	**1,037**	**2,500**	**(1,463)**	**125**	**-**	**125**	**88**	**500**	**(413)**
8400 Philanthropy & Fundraising			-			-			-			-
8410 Software Philanthropy		-	-	150	-	150		-	-		-	-
8420 Supplies Philanthropy			-			-			-			-
8430 Donor Appreciation	835	250	585	226	250	(24)	95	250	(155)	1,408	250	1,158
8450 Donor Networking	1,380	250	1,130	1,025	250	775	81	250	(169)	77	250	(173)
8460 Fundraising F&B		-	-		-	-		-	-		-	-
8470 Mailings & Postage		-	-		-	-		-	-	792	-	792
Total 8400 Philanthropy & Fundraising	**2,215**	**500**	**1,715**	**1,401**	**500**	**901**	**176**	**500**	**(324)**	**2,278**	**500**	**1,778**
8500 Other Expenses			-			-			-			-
8510 Interest Expense	874		874	1,061		1,061	461		461	822		822
8520 Insurance - Umbrella & Liability	2,570	900	1,670	1,077	900	177	6,933	900	6,033	8,803	900	7,903
8530 Membership Dues - Organization	195	-	195		500	(500)		500	(500)	575	500	75
8531 Event Registration		1,000	(1,000)		-	-	(55)	-	(55)		-	-
8540 Staff & Volunteer Training		200	(200)		100	(100)		200	(200)		100	(100)
8550 Bank Fees	902		902	592		592	324		324	155		155
8560 Merchant Fees	112		112	127		127	1,054		1,054			-
8580 Business Taxes & Licensing Fees			-			-			-	25		25
8590 Other Expenses	65		65			-	1		1	45		45
Total 8500 Other Expenses	**4,718**	**2,100**	**2,618**	**2,856**	**1,500**	**1,356**	**8,718**	**1,600**	**7,118**	**10,425**	**1,500**	**8,925**
Melio services fee	42		42	46		46	103		103	157		157
Total Expenses	**90,276**	**213,268**	**(122,992)**	**109,051**	**243,978**	**(134,927)**	**185,138**	**215,778**	**(30,640)**	**191,552**	**131,478**	**60,074**
Net Operating Income	**(29,234)**	**(57,768)**	**28,534**	**(32,784)**	**219,522**	**(252,306)**	**(891)**	**(85,278)**	**84,387**	**18,885**	**(70,978)**	**89,863**
Other Income												
5300 Investments			-			-			-			-
5310 Interest	0		0	1		1	1		1	1		1
5320 Gain/Loss on Investment			-			-			-			-
Total 5300 Investments	**0**	**-**	**0**	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**
Total Other Income	**0**	**-**	**0**	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**
Net Other Income	**0**	**-**	**0**	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**
Net Income	**(29,234)**	**(57,768)**	**28,534**	**(32,784)**	**219,522**	**(252,306)**	**(890)**	**(85,278)**	**84,388**	**18,886**	**(70,978)**	**89,864**

	September			October			November			December		
	Actual	Budget	variance	Actual	Budget	variance	Actual	Budget	variance	Actual	Budget	variance
Income												
4000 Contributed Revenue			-			-			-			-
4010 Individual Contributions	3,610	50,000	(46,390)	1,829	50,000	(48,171)	5,248	65,000	(59,752)	56,917	65,000	(8,083)
4020 Board Contributions		20,000	(20,000)		-	-		20,000	(20,000)		-	-
4030 Corporate Contributions		5,000	(5,000)		-	-		-	-		-	-
4060 Nonprofit & Foundation Contributions			-			-	100,000		100,000			-
Total 4000 Contributed Revenue	**3,610**	**75,000**	**(71,390)**	**1,829**	**50,000**	**(48,171)**	**105,248**	**85,000**	**20,248**	**56,917**	**65,000**	**(8,083)**
4300 Non-Government Grants			-	30,000		30,000			-			-
4310 Grants without Restrictions		100,000	(100,000)		100,000	(100,000)		100,000	(100,000)		-	-
4320 Grants with Restrictions		-	-		100,000	(100,000)		-	-	150,000	-	150,000
Total 4300 Non-Government Grants	**-**	**100,000**	**(100,000)**	**30,000**	**200,000**	**(170,000)**	**-**	**100,000**	**(100,000)**	**150,000**	**-**	**150,000**
4500 Government Grants			-			-			-			-
4540 Local Government Grants			-			-			-			-
Total 4500 Government Grants	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5100 Program Sales & Fees			-			-			-			-
5102 Ticket Sales Arts People	8,842	5,500	3,342	929	90,000	(89,071)	7,812	95,000	(87,188)	13,906	35,000	(21,094)
5103 Education		-	-	140,000	-	140,000		19,000	(19,000)	108,349	-	108,349
Total 5100 Program Sales & Fees	**8,842**	**5,500**	**3,342**	**140,929**	**90,000**	**50,929**	**7,812**	**114,000**	**(106,188)**	**122,255**	**35,000**	**87,255**
5999 Misc. Revenue			-			-			-			-
6998 CashBack Redemption Income	282		282	193		193	215		215	123		123
7999 Returned Purchases			-			-			-			-
8999 Returned Artist Fees			-			-			-			-
Total 5999 Misc. Revenue	**282**	**-**	**282**	**193**	**-**	**193**	**215**	**-**	**215**	**123**	**-**	**123**
Total Income	**12,734**	**180,500**	**(167,766)**	**172,951**	**340,000**	**(167,049)**	**113,275**	**299,000**	**(185,725)**	**329,295**	**100,000**	**229,295**
Gross Profit	**12,734**	**180,500**	**(167,766)**	**172,951**	**340,000**	**(167,049)**	**113,275**	**299,000**	**(185,725)**	**329,295**	**100,000**	**229,295**
Expenses												
7200 Salaries & Related Expenses			-			-			-			-
7210 Salaries & Wages	23,516	58,007	(34,491)	31,604	58,007	(26,403)	33,735	58,007	(24,272)	26,507	58,007	(31,500)
7220 401k/403b Contributions	803	2,900	(2,097)	1,119	2,900	(1,781)	1,158	2,900	(1,742)	900	2,900	(2,000)
7230 Employee Benefits	3,432	4,280	(848)	3,483	4,420	(937)	3,268	4,280	(1,012)	6,423	4,280	2,143
7240 Payroll Taxes	1,799	4,641	(2,842)	2,418	4,641	(2,223)	2,581	4,641	(2,060)	2,034	4,641	(2,607)
7250 Payroll Service Fees	1,215		1,215	1,177		1,177	1,106		1,106	1,179		1,179
7290 Workers Comp		1,160	(1,160)		1,160	(1,160)		1,160	(1,160)		1,160	(1,160)
Total 7200 Salaries & Related Expenses	**30,765**	**70,988**	**(40,223)**	**39,801**	**71,128**	**(31,327)**	**41,847**	**70,988**	**(29,141)**	**37,043**	**70,988**	**(33,945)**
7300 Progam & Production Expenses			-			-			-	613		613
7310 Program Equipment Purchases	232	1,000	(768)		1,000	(1,000)		2,500	(2,500)	271	-	271
7311 Program Licensing Fees			-			-			-			-
7320 Production Rentals	-	2,000	(2,000)		20,000	(20,000)		2,000	(2,000)		2,900	(2,900)
7330 Program Staff		1,500	(1,500)		1,500	(1,500)		20,000	(20,000)		-	-
7331 Program Labor - Vendor Service Dept		1,000	(1,000)		25,000	(25,000)		14,000	(14,000)		6,000	(6,000)
7340 Artist Fees	4,100	2,500	1,600	1,850	40,000	(38,150)	2,250	17,500	(15,250)	35,923	19,000	16,923
7350 Creative Fees		1,000	(1,000)		11,000	(11,000)		4,750	(4,750)		6,600	(6,600)
7360 Marketing Expenses	950	6,500	(5,550)		11,000	(11,000)	6,575	7,000	(425)	9,593	7,000	2,593
7361 Photographer & Videographer			-			-			-			-
7370 Printing and Marketing Assets	101	1,100	(999)	651	1,000	(349)	369	-	369	350	-	350
7380 Hospitality F&B	837	3,250	(2,413)		5,000	(5,000)		1,000	(1,000)	1,178	500	678
7382 Licensing		96	(96)		6,000	(6,000)		1,663	(1,663)		613	(613)
7383 Processing Fees		1,204	(1,204)		1,000	(1,000)		4,515	(4,515)		2,295	(2,295)
7384 Estimating Buffer		50	(50)		10,000	(10,000)		20,000	(20,000)		-	-
7390 Lodging & Hotel		800	(800)		-	-		3,000	(3,000)	2,222	4,500	(2,279)
7391 Transportation		4,000	(4,000)	1,600	4,000	(2,400)		-	-		-	-
Total 7300 Progam & Production Expenses	**6,220**	**26,000**	**(19,780)**	**4,101**	**136,500**	**(132,399)**	**9,194**	**97,928**	**(88,734)**	**50,149**	**49,408**	**741**
7400 Education Programming			-			-			-			-
7401 Staff Wages	7,355		7,355	23,055		23,055	17,535		17,535	10,635		10,635
7402 Related Taxes, benefits etc	823		823	3,078		3,078	2,906		2,906	2,198		2,198
7403 Program Purchases	2,146		2,146	4,850		4,850	1,029		1,029	9,598		9,598
7404 Rent			-			-			-			-
7405 F&B	392		392	576		576	158		158	799		799
7406 Collaboration Agreements	23,973		23,973	23,973		23,973			-			-
Total 7400 Education Programming	**34,690**	**-**	**34,690**	**55,532**	**-**	**55,532**	**21,628**	**-**	**21,628**	**23,230**	**-**	**23,230**
7500 Contract Service Expenses			-			-			-			-
7520 Accounting		3,500	(3,500)		3,500	(3,500)		4,500	(4,500)		4,500	(4,500)
7530 Attorney & Legal			-			-			-			-
7540 Branding & PR		2,000	(2,000)		2,000	(2,000)		2,000	(2,000)		2,000	(2,000)
7550 Professional Services	4,481	4,000	481	4,561	4,500	61	6,219	4,000	2,219	4,775	4,000	775
7580 Ticketing Software Fees	1,723		1,723	1		1	470		470	576		576
Total 7500 Contract Service Expenses	**6,205**	**9,500**	**(3,295)**	**4,562**	**10,000**	**(5,438)**	**6,689**	**10,500**	**(3,811)**	**5,351**	**10,500**	**(5,149)**
8100 Non-personnel Expenses			-			-			-			-
8110 Supplies	392	300	92	550	300	250	405	300	105	312	300	12
8130 Telephone & Internet	467	40	427	372	40	332	232	40	192	311	40	271
8140 Postage & Shipping			-			-	34		34			-
8150 Equipment Rental	1,750		1,750			-			-	2,000		2,000
8160 Software & Hardware < $X,XXX	710	1,000	(290)	246	1,000	(754)	2,290	2,722	(432)	404	1,000	(596)
8170 Printing & Copying		200	(200)	69	200	(131)		200	(200)		200	(200)
8180 Subscriptions	58		58	58		58	58		58	112		112
8190 Equipment Purchases		-	-		-	-		-	-		-	-
Total 8100 Non-personnel Expenses	**3,377**	**1,540**	**1,837**	**1,294**	**1,540**	**(246)**	**3,019**	**3,262**	**(243)**	**3,139**	**1,540**	**1,599**
8200 Facility Expenses			-			-			-			-
8210 Office & Storage Rent	1,611	3,700	(2,089)	1,973	3,000	(1,027)	1,083	3,000	(1,917)	1,086	3,000	(1,914)
8220 Utilities			-	337		337	644		644	3,412		3,412
8230 Repairs & Maintenance			-			-	473		473	1,185		1,185
8240 Event Space Rental	518	-	518	2,170	5,000	(2,830)		2,000	(2,000)	1,346	-	1,346
8250 Event Food Services			-	376		376			-			-
Total 8200 Facility Expenses	**2,129**	**3,700**	**(1,572)**	**4,856**	**8,000**	**(3,144)**	**2,200**	**5,000**	**(2,800)**	**7,028**	**3,000**	**4,028**
8300 Travel & Conference Expenses			-			-			-	200		200
8310 Transportation		-	-		-	-	28	-	28		-	-
8330 Meals		-	-	56	-	56	85	-	85	651	-	651
8340 Hotels & Lodging		-	-		-	-		-	-		-	-
8350 Conference Registration Fees		-	-		-	-		500	(500)		-	-
Total 8300 Travel & Conference Expenses	**-**	**-**	**-**	**56**	**-**	**56**	**113**	**500**	**(387)**	**851**	**-**	**851**
8400 Philanthropy & Fundraising			-			-			-			-
8410 Software Philanthropy		-	-		-	-		-	-		1,800	(1,800)
8420 Supplies Philanthropy			-			-			-			-
8430 Donor Appreciation	120	250	(130)	110	250	(140)	718	1,000	(282)	2,250	1,000	1,250
8450 Donor Networking	50	250	(200)	37	250	(213)	459	250	209	102	250	(148)
8460 Fundraising F&B		-	-		-	-		7,000	(7,000)	83	-	83
8470 Mailings & Postage		-	-		-	-		8,000	(8,000)		-	-
Total 8400 Philanthropy & Fundraising	**169**	**500**	**(331)**	**146**	**500**	**(354)**	**1,177**	**16,250**	**(15,073)**	**2,434**	**3,050**	**(616)**
8500 Other Expenses			-			-	50		50	186		186
8510 Interest Expense			-			-			-			-
8520 Insurance - Umbrella & Liability	4,743	900	3,843	4,529	900	3,629	6,369	900	5,469	2,089	900	1,189
8530 Membership Dues - Organization		-	-	375	1,000	(625)		-	-	1,500	-	1,500
8531 Event Registration	(2,205)	-	(2,205)		-	-		-	-	(255)	-	(255)
8540 Staff & Volunteer Training		200	(200)		100	(100)		200	(200)	151	100	51
8550 Bank Fees	427		427	186		186	500		500	1,060		1,060
8560 Merchant Fees	1		1			-			-			-
8580 Business Taxes & Licensing Fees			-	(1,979)		(1,979)	46		46			-
8590 Other Expenses			-			-			-			-
Total 8500 Other Expenses	**2,966**	**1,100**	**1,866**	**3,112**	**2,000**	**1,112**	**6,966**	**1,100**	**5,866**	**4,731**	**1,000**	**3,731**
Melio services fee	52		52	33		33	59		59	172		172
Total Expenses	**86,572**	**113,328**	**(26,756)**	**113,493**	**229,668**	**(116,175)**	**92,892**	**205,528**	**(112,636)**	**134,129**	**139,486**	**(5,357)**
Net Operating Income	**(73,838)**	**67,172**	**(141,010)**	**59,458**	**110,332**	**(50,874)**	**20,383**	**93,472**	**(73,089)**	**195,166**	**(39,486)**	**234,652**
Other Income												
5300 Investments			-			-			-			-
5310 Interest	1		1	1		1	1		1	1		1
5320 Gain/Loss on Investment			-			-			-			-
Total 5300 Investments	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**
Total Other Income	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**
Net Other Income	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**	**1**	**-**	**1**
Net Income	**(73,837)**	**67,172**	**(141,009)**	**59,459**	**110,332**	**(50,873)**	**20,384**	**93,472**	**(73,088)**	**195,167**	**(39,486)**	**234,653**

	Full Year 2025			
	Actual	Budget	variance	%
Income				
4000 Contributed Revenue	-	-	-	
4010 Individual Contributions	211,334	665,000	(453,666)	32%
4020 Board Contributions	-	75,000	(75,000)	0%
4030 Corporate Contributions	-	60,000	(60,000)	0%
4060 Nonprofit & Foundation Contributions	372,000	-	372,000	
Total 4000 Contributed Revenue	**583,334**	**800,000**	**(216,666)**	**73%**
4300 Non-Government Grants	30,000	-	30,000	
4310 Grants without Restrictions	-	425,000	(425,000)	0%
4320 Grants with Restrictions	150,000	238,922	(88,922)	63%
Total 4300 Non-Government Grants	**180,000**	**663,922**	**(483,922)**	**27%**
4500 Government Grants	-	-	-	
4540 Local Government Grants	150,000	-	150,000	
Total 4500 Government Grants	**150,000**	**-**	**150,000**	
5100 Program Sales & Fees	-	-	-	
5102 Ticket Sales Arts People	174,451	602,295	(427,844)	29%
5103 Education	621,070	296,000	325,070	210%
Total 5100 Program Sales & Fees	**795,521**	**898,295**	**(102,774)**	**89%**
5999 Misc. Revenue	-	-	-	
6998 CashBack Redemption Income	2,106	-	2,106	
7999 Returned Purchases	1	-	1	
8999 Returned Artist Fees	5,549	-	5,549	
Total 5999 Misc. Revenue	**7,657**	**-**	**7,657**	
Total Income	**1,716,511**	**2,362,217**	**(645,706)**	**73%**
Gross Profit	**1,716,511**	**2,362,217**	**(645,706)**	**73%**
Expenses				
7200 Salaries & Related Expenses	-	-	-	
7210 Salaries & Wages	450,914	672,721	(221,807)	67%
7220 401k/403b Contributions	14,267	33,633	(19,366)	42%
7230 Employee Benefits	62,267	50,942	11,325	122%
7240 Payroll Taxes	44,655	53,821	(9,166)	83%
7250 Payroll Service Fees	10,968	-	10,968	
7290 Workers Comp	(248)	13,453	(13,701)	-2%
Total 7200 Salaries & Related Expenses	**582,823**	**824,570**	**(241,747)**	**71%**
7300 Progam & Production Expenses	613	-	613	
7310 Program Equipment Purchases	27,924	19,000	8,924	147%
7311 Program Licensing Fees	10,045	-	10,045	
7320 Production Rentals	29,006	101,900	(72,894)	28%
7330 Program Staff	200	235,678	(235,478)	0%
7331 Program Labor - Vendor Service Dept	21,323	120,500	(99,177)	18%
7340 Artist Fees	180,540	275,550	(95,010)	66%
7350 Creative Fees	10,369	124,050	(113,681)	8%
7360 Marketing Expenses	76,964	107,500	(30,536)	72%
7361 Photographer & Videographer	2,050	-	2,050	
7370 Printing and Marketing Assets	8,419	9,500	(1,081)	89%
7380 Hospitality F&B	10,414	19,250	(8,836)	54%
7382 Licensing	-	29,791	(29,791)	0%
7383 Processing Fees	49	20,167	(20,118)	0%
7384 Estimating Buffer	-	59,050	(59,050)	0%
7390 Lodging & Hotel	32,255	45,000	(12,745)	72%
7391 Transportation	1,585	32,000	(30,415)	5%
Total 7300 Progam & Production Expenses	**411,755**	**1,198,936**	**(787,181)**	**34%**
7400 Education Programming	-	-	-	
7401 Staff Wages	314,540	-	314,540	
7402 Related Taxes, benefits etc	33,379	-	33,379	
7403 Program Purchases	48,433	-	48,433	
7404 Rent	5,438	-	5,438	
7405 F&B	3,431	-	3,431	
7406 Collaboration Agreements	85,018	-	85,018	
Total 7400 Education Programming	**490,240**	**-**	**490,240**	
7500 Contract Service Expenses	-	-	-	
7520 Accounting	-	46,700	(46,700)	0%
7530 Attorney & Legal	9,490	-	9,490	
7540 Branding & PR	-	48,000	(48,000)	0%
7550 Professional Services	57,424	53,500	3,924	107%
7580 Ticketing Software Fees	6,507	-	6,507	
Total 7500 Contract Service Expenses	**73,421**	**148,200**	**(74,779)**	**50%**
8100 Non-personnel Expenses	-	-	-	
8110 Supplies	6,689	3,600	3,089	186%
8130 Telephone & Internet	5,335	480	4,855	1111%
8140 Postage & Shipping	70	-	70	
8150 Equipment Rental	10,989	-	10,989	
8160 Software & Hardware < $X,XXX	10,898	13,722	(2,824)	79%
8170 Printing & Copying	321	2,400	(2,079)	13%
8180 Subscriptions	3,341	-	3,341	
8190 Equipment Purchases	100	4,000	(3,900)	2%
Total 8100 Non-personnel Expenses	**37,744**	**24,202**	**13,542**	**156%**
8200 Facility Expenses	-	-	-	
8210 Office & Storage Rent	24,329	36,700	(12,371)	66%
8220 Utilities	4,394	-	4,394	
8230 Repairs & Maintenance	1,658	-	1,658	
8240 Event Space Rental	7,450	20,500	(13,050)	36%
8250 Event Food Services	2,823	-	2,823	
Total 8200 Facility Expenses	**40,654**	**57,200**	**(16,546)**	**71%**
8300 Travel & Conference Expenses	200	-	200	
8310 Transportation	1,918	2,500	(583)	77%
8330 Meals	8,056	2,000	6,056	403%
8340 Hotels & Lodging	4,663	5,500	(837)	85%
8350 Conference Registration Fees	-	4,500	(4,500)	0%
Total 8300 Travel & Conference Expenses	**14,837**	**14,500**	**337**	**102%**
8400 Philanthropy & Fundraising	-	-	-	
8410 Software Philanthropy	3,270	1,800	1,470	182%
8420 Supplies Philanthropy	1,495	-	1,495	
8430 Donor Appreciation	6,006	4,500	1,506	133%
8450 Donor Networking	6,652	3,000	3,652	222%
8460 Fundraising F&B	83	7,000	(6,917)	1%
8470 Mailings & Postage	1,009	13,000	(11,991)	8%
Total 8400 Philanthropy & Fundraising	**18,514**	**29,300**	**(10,786)**	**63%**
8500 Other Expenses	236	-	236	
8510 Interest Expense	3,591	-	3,591	
8520 Insurance - Umbrella & Liability	44,127	10,800	33,327	409%
8530 Membership Dues - Organization	3,030	3,000	30	101%
8531 Event Registration	2,345	4,000	(1,655)	59%
8540 Staff & Volunteer Training	151	1,800	(1,649)	8%
8550 Bank Fees	6,683	-	6,683	
8560 Merchant Fees	4,905	-	4,905	
8580 Business Taxes & Licensing Fees	11,392	-	11,392	
8590 Other Expenses	111	-	111	
Total 8500 Other Expenses	**76,569**	**19,600**	**56,969**	**391%**
Melio services fee	1,094	-	1,094	
Total Expenses	**1,747,650**	**2,316,508**	**(568,858)**	**75%**
Net Operating Income	**(31,139)**	**45,709**	**(76,848)**	**-68%**
Other Income				
5300 Investments	-	-	-	
5310 Interest	23	-	23	
5320 Gain/Loss on Investment	150	-	150	
Total 5300 Investments	**173**	**-**	**173**	
Total Other Income	**173**	**-**	**173**	
Net Other Income	**173**	**-**	**173**	
Net Income	**(30,966)**	**45,709**	**(76,675)**	**-68%**

CCAE Theatricals
Balance Sheet
As of December 31, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
Cal Bank Trust Bus Chk	64,368
Checking - 0154 - 1	51,407
Money Market	95
Total Bank Accounts	**115,870**
Total Current Assets	**115,870**
TOTAL ASSETS	**115,870**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	1,625
Total Accounts Payable	**1,625**
Credit Cards	
Ramp Card	7,615
Total Credit Cards	**7,615**
Other Current Liabilities	
Other Liabilities	38
Payroll Liabilities	18
Health Benefits	4,518
Total Current Liabilities	**13,823**
Total Liabilities	**13,823**
Equity	
Opening Balance Equity	113
Retained Earnings	132,900
Net Income	(30,966)
Total Equity	**102,048**
TOTAL LIABILITIES AND EQUITY	**115,870**

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

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.

DEPARTMENT OF JUSTICE

(For Registry Use Only)

CCAE THEATRICALS, INC.
Name of Organization

List all DBAs and names the organization uses or has used

1276 AUTO PARKWAY D402
Address (Number and Street)

ESCONDIDO, CA 92029
City or Town, State, and ZIP Code

760.708.6959
Telephone Number

Email Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☐ Organization requests email notifications

State Charity Registration Number CT0292543

Corporation or Organization No. 5825435

Federal Employer ID No. 93-2495768

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 1/01/24 **ending** 12/31/24 **) list:**

Total Revenue $ (including noncash contributions) 2,420,042. **Noncash Contributions** $ 0. **Total Assets** $ 178,863.

Program Expenses $ 2,321,996. **Total Expenses** $ 2,378,283.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	☐	☒
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	☐	☒
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	☐	☒
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	☐	☒
5 During this reporting period, did the organization receive any governmental funding?	☐	☒
6 During this reporting period, did the organization hold a raffle for charitable purposes?	☐	☒
7 Does the organization conduct a vehicle donation program?	☐	☒
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	☐	☒
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	☐	☒

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent	Printed Name	Title	Date
	JULIANNA CRESPO	CEO	

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
CCAE THEATRICALS, INC.
1276 AUTO PARKWAY D402
ESCONDIDO, CA 92029

D Employer identification number
93-2495768

E Telephone number
760.708.6959

G Gross receipts $ 2,420,042.

F Name and address of principal officer: JULIANNA CRESPO
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.ARTCENTER.ORG

H(c) Group exemption number

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

L Year of formation: 2023

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: CCAE THEATRICALS CELEBRATES THE HUMAN CONNECTION THROUGH THEATRE AND EDUCATION BY SHARING STORIES THAT ILLUMINATE THE INDIVIDUAL EXPERIENCE AND CULTIVATE A COLLECTIVE VOICE.

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	19
6	Total number of volunteers (estimate if necessary)	6	5
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)	345,671.	1,291,247.
9	Program service revenue (Part VIII, line 2g)	75,466.	1,120,291.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		5.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		8,499.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	421,137.	2,420,042.

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)	170,500.	692,297.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 25,969.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	154,940.	1,685,986.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	325,440.	2,378,283.
19	Revenue less expenses. Subtract line 18 from line 12	95,697.	41,759.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	95,697.	178,863.
21	Total liabilities (Part X, line 26)	0.	41,407.
22	Net assets or fund balances. Subtract line 21 from line 20	95,697.	137,456.

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Part II Signature Block

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

Sign Here

Signature of officer — Date

JULIANNA CRESPO — CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JENNY KIKUNO	JENNY KIKUNO	11/17/25		P01347644

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

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

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:

CCAE THEATRICALS CELEBRATES THE HUMAN CONNECTION THROUGH THEATRE AND EDUCATION BY SHARING STORIES THAT ILLUMINATE THE INDIVIDUAL EXPERIENCE AND CULTIVATE A COLLECTIVE VOICE.

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 $ 2,096,852. including grants of $) (Revenue $ 793,559.)

RESIDENT MUSICALS, CABARETS & OTHER PRODUCTIONS:

PRODUCTION OF THEATRICAL EXPERIENCES THAT ILLUMINATE THE INDIVIDUAL EXPERIENCE AND CULTIVATE A COLLECTIVE VOICE.

4b (Code:) (Expenses $ 225,144. including grants of $) (Revenue $ 326,442.)

EDUCATION & OUTREACH:

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CREATIVE YOUTH DEVELOPMENT SCHOOL PROGRAMS, CAMPS AND WORKSHOPS FOR YOUTH, ALL CENTERED ON HELPING CHILDREN EXPRESS THEMSELVES THROUGH THE CREATIVE OUTLET OF THEATER. ENSURING THAT CHILDREN OF ALL RACES, ABILITY LEVELS AND SOCIOECONOMIC STATUS HAVE ACCESS TO AND FEEL WELCOMED.

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 2,321,996.

Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

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

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	130		
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** 19			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

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

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

Section A. Governing Body and Management

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

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

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

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Section C. Disclosure

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

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

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

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

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

JULIANNA CRESPO 1276 AUTO PARKWAY STE D402 ESCONDIDO CA 92129 760.708.6959

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) JULIANNA CRESPO CEO	40 0			X				36,583.	0.	0.
(2) DAVE ADAMS TREASURER	3 0	X		X				0.	0.	0.
(3) ROBERT W. DUDLEY SECRETARY	3 0	X		X				0.	0.	0.
(4) PETER HESTER CHAIRMAN	2 0	X		X				0.	0.	0.
(5) HAYLEY JANECEK DIRECTOR	3 0	X		X				0.	0.	0.
(6) PAMILIA WHITNEY DIRECTOR	2 0	X		X				0.	0.	0.
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								36,583.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								36,583.	0.	0.

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

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

Section B. Independent Contractors

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

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

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	17,925.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,273,322.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			1,291,247.			
Program Service Revenue		Business Code					
	2a TICKET SALES	711110		793,559.	793,559.		
	b EDUCATION	711110		326,442.	326,442.		
	c OTHER PROGRAM SERVICE	711110		290.	290.		
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			1,120,291.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			5.			5.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a OTHER INCOME	900099		8,499.	8,499.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			8,499.			
	12 **Total revenue.** See instructions			2,420,042.	1,128,790.	0.	5.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	36,583.	36,583.	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	408,556.	408,556.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	58,989.	58,989.		
10 Payroll taxes	188,169.	188,169.		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	101,832.	101,832.		
12 Advertising and promotion				
13 Office expenses	27,009.	23,214.	3,795.	
14 Information technology				
15 Royalties				
16 Occupancy	41,792.	41,792.		
17 Travel	10,384.	10,384.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,000.	1,000.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	10,231.		10,231.	
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 & PRODUCTION	1,426,979.	1,426,979.		
b PHILANTHROPY	25,969.			25,969.
c MERCHANT FEES	13,492.		13,492.	
d TICKETING SOFTWARE	13,042.	13,042.		
e All other expenses	14,256.	11,456.	2,800.	
25 **Total functional expenses.** Add lines 1 through 24e	2,378,283.	2,321,996.	30,318.	25,969.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	95,697.	1	158,495.
	2	Savings and temporary cash investments		2	20,368.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	95,697.	16	178,863.
Liabilities	17	Accounts payable and accrued expenses		17	41,407.
	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	41,407.
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	95,697.	27	137,456.
	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	95,697.	32	137,456.
	33	Total liabilities and net assets/fund balances	95,697.	33	178,863.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,420,042.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,378,283.
3	Revenue less expenses. Subtract line 2 from line 1	3	41,759.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	95,697.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	137,456.

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		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
CCAE THEATRICALS, INC.	93-2495768

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")				345,671.	1,291,247.	1,636,918.
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				75,466.	1,120,291.	1,195,757.
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.	0.	421,137.	2,411,538.	2,832,675.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	301,529.	1,263,981.	1,565,510.
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.	301,529.	1,263,981.	1,565,510.
8 **Public support.** (Subtract line 7c from line 6.)						1,267,165.

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.	0.	421,137.	2,411,538.	2,832,675.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					5.	5.
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.	5.	5.
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					8,499.	8,499.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0.	0.	0.	421,137.	2,420,042.	2,841,179.

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

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		

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Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

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Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section A — Adjusted Net Income

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

Section B — Minimum Asset Amount

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

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Section C — Distributable Amount

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

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

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

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

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

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2024	2023	2022	2021	2020
OTHER INCOME	$ 8,499.				
TOTAL	$ 8,499.	$ 0.	$ 0.	$ 0.	$ 0.

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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
CCAE THEATRICALS, INC.	93-2495768

Organization type (check one):

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

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

General Rule

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

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Special Rules

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

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

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

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

Name of organization	Employer identification number
CCAE THEATRICALS, INC.	93-2495768

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	DAVID T. & DORRIS E. STAPLES FND 1276 AUTO PARKWAY STE D402 SAN MARCOS, CA 92078	$ 880,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CONRAD PREBYS FND 1276 AUTO PARKWAY STE D402 SAN DIEGO, CA 92108	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	JANECEK FAMILY CHARITABLE FUND 1276 AUTO PARKWAY STE D402 NEW YORK, NY 10022	$ 110,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	IRVING Z. & ANNE D. SIGELE FND 1276 AUTO PARKWAY STE D402 SAN MARCOS, CA 92078	$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	ASSO OF ARTS ADMIN EDUCATORS 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	JOHN HYLAND 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 30,562.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization	Employer identification number
CCAE THEATRICALS, INC.	93-2495768

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	ROBERT DUDLEY 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 28,419.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	JAY STIENON 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	GALE STIENON 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	LOIS JONES 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	EMPOWER ME UP 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	JOANN ONISHI-MOGG 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 5,052.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

COPY

Name of organization	Employer identification number
CCAE THEATRICALS, INC.	93-2495768

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	JULIA BROWN 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	FISCHER RITCHEY FND 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	AUDREY C & GERTRUDE & L.J. CHAR. FD 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	MURRIEL COLEMAN 1276 AUTO PARKWAY STE D402 ESCONDIDO, CA 92029	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: CCAE THEATRICALS, INC.

Employer identification number: 93-2495768

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

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

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

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

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

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

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

Name of organization: CCAE THEATRICALS, INC.

Employer identification number: 93-2495768

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

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

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

SCHEDULE 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	Employer identification number
CCAE THEATRICALS, INC.	93-2495768

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

PROVIDED TO MEMBER OF THE BOARD AT CLOSEST BOARD MEETING. IF MEETING IS NOT AVAILABLE THAN FORM 990 IS EMAILED TO MEMBERS TO REVIEW.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DISCUSS INTEREST OF BOARD MEMBER PERIODICALLY IN BOARD MEETINGS.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

REVIEW BY BOARD MEMBERS.

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

AVAILABLE UPON REQUEST. SOME ITEMS ARE POSTED ONLINE.

COPY

Form **3115**
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Application for Change in Accounting Method

Go to *www.irs.gov/Form3115* for instructions and the latest information.

OMB No. 1545-2070

Attachment Sequence No. **315**

Name of filer (name of parent corporation if a consolidated group) (see instructions)	**Identification number (see instructions)**
	93-2495768
	Principal business activity code number (see instructions)
CCAE THEATRICALS, INC.	999000
Number, street, and room or suite no. If a P.O. box, see the instructions.	Tax year of change begins (MM/DD/YYYY) 1/01/2024
1276 AUTO PARKWAY	Tax year of change ends (MM/DD/YYYY) 12/31/2024
City or town, state, and ZIP code	Name of contact person (see instructions)
ESCONDIDO, CA 92029	JULIANNA CRESPO
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Contact person's telephone number
	760.708.6959

Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions. ☐ **Yes** ☒ **No**

If the applicant is a member of a consolidated group, check this box ☐

If **Form 2848,** Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

Check the box to indicate the type of applicant.

- ☐ Individual
- ☐ Corporation
- ☐ Controlled foreign corporation (Section 957)
- ☐ 10/50 corporation (Section 904(d)(2)(E))
- ☐ Qualified personal service corporation (Section 448(d)(2))
- ☒ Exempt organization. Enter Code section:
- ☐ Cooperative (Section 1381)
- ☐ Partnership
- ☐ S corporation
- ☐ Insurance company (Section 816(a))
- ☐ Insurance company (Section 831)
- ☐ Other (specify):

Check the appropriate box to indicate the type of accounting method change being requested. See instructions.

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☒ Other (specify): CASH TO ACCRUAL

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes **(1)** all relevant information requested on this Form 3115 (including its instructions), and **(2)** any other relevant information, even if not specifically requested on Form 3115.
The taxpayer must attach all applicable statements requested throughout this form.

COPY

Part I Information for Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number ('DCN') for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check 'Other,' and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.		
a (1) DCN: 122 (2) DCN: (3) DCN: (4) DCN: (5) DCN: (6) DCN: (7) DCN: (8) DCN: (9) DCN: (10) DCN: (11) DCN: (12) DCN:		
b Other ☐ Description:		
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If 'Yes,' attach an explanation		X
3 Has the filer provided all the information and statements required **(a)** on this form and **(b)** by the List of Automatic Changes under which the applicant is requesting a change? See instructions	X	
Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.		

Part II Information for All Requests	Yes	No
4 During the tax year of change, did or will the applicant **(a)** cease to engage in the trade or business to which the requested change relates, or **(b)** terminate its existence? See instructions.		X
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)?		X
If 'No,' go to line 6a. If 'Yes,' the applicant cannot file a Form 3115 for this change. See instructions.		

Sign Here

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

Signature of filer (and spouse, if joint return)	Date	Name and title (print or type)

Preparer (other than filer/applicant)

Print/Type preparer's name	Preparer's signature	Date
JENNY KIKUNO	JENNY KIKUNO	11/17/25
Firm's name LEAF & COLE, LLP		
Firm's address 2810 CAMINO DEL RIO SOUTH, SUITE 200 SAN DIEGO, CA 92108		

Part II	**Information for All Requests** *(continued)*	**Yes**	**No**
6a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? If 'No,' go to line 7a.		X
b	Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions		
c	Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name _____ Telephone number _____ Tax year(s) _____		
d	Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?		
7a	Does audit protection apply to the applicant's requested change in method of accounting? See instructions. If 'No,' attach an explanation.	X	
b	If 'Yes,' check the applicable box and attach the required statement. [X] Not under exam [ ] 3-month window [ ] 120 day: Date examination ended _____ [ ] Method not before director [ ] Negative adjustment [ ] CAP: Date member joined group _____ [ ] Audit protection at end of exam [ ] Other		
8a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? If 'No,' go to line 9.		X
b	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions If 'Yes,' attach an explanation.		
c	If 'Yes,' enter the name of the (check the box) [ ] Appeals officer and/or [ ] counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name _____ Telephone number _____ Tax year(s) _____		
d	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?		
9	If the applicant answered 'Yes' to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's **(a)** name, **(b)** identification number, **(c)** address, and **(d)** tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.		
10	If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?		
11a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the 5 tax years ending with the tax year of change? If 'No,' go to line 12.		X
b	If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
12	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? If 'Yes,' for each request attach a statement providing **(a)** the name(s) of the taxpayer, **(b)** identification number(s), **(c)** the type of request (private letter ruling, change in method of accounting, or technical advice), and **(d)** the specific issue(s) in the request(s).		X
13	Is the applicant requesting to change its **overall** method of accounting? If 'Yes,' complete Schedule A on page 4 of the form.	X	

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Part II Information for All Requests *(continued)*

		Yes	No
14	If the applicant is either **(i) not** changing its overall method of accounting, or **(ii)** changing its overall method of accounting **and** changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):		
a	The item(s) being changed.		
b	The applicant's present method for the item(s) being changed.		
c	The applicant's proposed method for the item(s) being changed.		
d	The applicant's present overall method of accounting (cash, accrual, or hybrid).		
15 a	Attach a detailed and complete description of the applicant's trade(s) or business(es). See section 446(d).		
b	If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe **(i)** whether each trade or business is accounted for separately; **(ii)** the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; **(iii)** the overall method of accounting for each trade or business; and **(iv)** which trade or business is requesting to change its accounting method as part of this application or a separate application. SEE ATTACHMENT 1 **Note:** If you are requesting an automatic method change, see the instructions to see if you are required to complete lines 16a–6c.		
16 a	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method.		
b	Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.		
c	Include either a discussion of the contrary authorities or a statement that no contrary authority exists.		
17	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. If 'No,' attach an explanation.	X	
18	Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?		X
19 a	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 471 or 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.		

1st preceding year ended: mo. 12 yr. 2023	2nd preceding year ended: mo. yr.	3rd preceding year ended: mo. yr.
$ 345,671.	$	$

b If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change:

4th preceding year ended: mo. _____ yr. _____ $ _____

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Part III Information for Non-Automatic Change Request

		Yes	No
20	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If 'Yes,' attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.		
21	Attach a copy of all documents related to the proposed change (see instructions).		
22	Attach a statement of the applicant's reasons for the proposed change.		
23	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If 'No,' attach an explanation.		
24 a	Enter the amount of **user fee** attached to this application (see instructions). $ _____		
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).		

Part IV Section 481(a) Adjustment

		Yes	No
25	Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? If 'Yes,' attach an explanation and do not complete lines 26, 27, 28, and 29 below.		X
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. $ 0. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If the applicant waived any deductions with respect to the method of accounting pursuant to Regulations section 1.59A-3(c)(6)(i), include a summary of the waived deductions. If more than one applicant is applying for the method change on the application, attach a list of the **(a)** name, **(b)** identification number, and **(c)** the amount of the section 481(a) adjustment attributable to each applicant. SEE ATTACHMENT 2		
27	Is the applicant required to take into account in the year of change any remaining portion of a section 481(a) adjustment from a prior change (see instructions)? If "Yes," enter the amount. $		X
28	Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If 'Yes,' check the box for the applicable elective provision used to make the election (see instructions). ☐ $50,000 de minimis election ☐ Eligible acquisition transaction election		
29	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If 'Yes,' attach an explanation.		

Schedule A — Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)

1 Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.

Present method:	☒ Cash	☐ Accrual	☐ Hybrid (attach description)
Proposed method:	☐ Cash	☒ Accrual	☐ Hybrid (attach description)

2 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None.' Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

		Amount
a	Income accrued but not received (such as accounts receivable)	$ NONE
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	NONE
c	Expenses accrued but not paid (such as accounts payable)	NONE
d	Prepaid expenses previously deducted	NONE
e	Supplies on hand previously deducted and/or not previously reported	NONE
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	NONE
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment.	NONE
h	**Net section 481(a) adjustment** (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26	$ 0.

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3 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☒ **Yes** ☐ **No**

4 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on the balance sheet, attach a statement explaining the differences.

5 Is the applicant making a change to the overall cash method or to a method in which a taxpayer uses an accrual method for purchases and sales of inventory and uses the cash method for computing all other items of income and expense (see instructions)? ☐ **Yes** ☒ **No**

Part II Change to the Cash Method for Non-Automatic Change Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

2 An explanation as to whether the applicant is required to use an accrual method under any section of the Code or regulations.

Schedule B – Changes Related to the Deferral Method for Advance Payments, Cost Offset Methods, and/or the Applicable Financial Statement Income Inclusion Rule (see instructions)

1 If the applicant is requesting to change to the deferral method for advance payments under Regulations section 1.451-8(c) or (d), as described in the instructions, attach the information specified in the instructions.

2 If the applicant is requesting to change to or within a cost offset method under Regulations section 1.451-3(c) and/or Regulations section 1.451-8(e), as described in the instructions, attach the information specified in the instructions.

3 If the applicant is requesting to change to or within a method to conform to the applicable financial statement (AFS) income inclusion rule under section 451(b) and Regulations section 1.451-3, as described in the instructions, attach a detailed description of the proposed method including the information specified in the instructions.

Schedule C – Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970,** Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:

a Valuing inventory (for example, unit method or dollar-value method).

b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).

c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).

d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).

2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.

3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.

4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.

5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.

6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.

2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):

a A description of the types of products produced by the applicant. If possible, attach a brochure.

b A description of the types of processes and raw materials used to produce the products in each proposed pool.

c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.

d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.

e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.

f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.

g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.

3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).

4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

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Schedule D — Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletions) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.

2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No

b If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
If line 2b is 'No,' attach an explanation.

c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No

d If line 2c is "Yes," in computing the completion factor of a contract, will the applicant use the simplified cost-to-cost method described in Regulations section 1.460-5(c)? ☐ Yes ☐ No

e If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2e is 'Yes,' attach an explanation of what method the applicant will use to determine a contract's completion factor.
If line 2e is 'No,' attach an explanation of what method the applicant is using and the authority for its use.

3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No

b If 'Yes,' attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.

4a Does the applicant enter into cost-plus long-term contracts? ☐ Yes ☐ No

b Does the applicant enter into federal long-term contracts? ☐ Yes ☐ No

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

1 Attach a description of the inventory goods being changed.

2 Attach a description of the inventory goods (if any) NOT being changed.

3a Is the applicant subject to section 263A? If 'No,' go to line 4a. ☐ Yes ☐ No

b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If 'No,' attach a detailed explanation ☐ Yes ☐ No

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4a Check the appropriate boxes in the chart.

	Inventory Method Being Changed		Inventory Method Not Being Changed
	Present method	Proposed method	Present method
Identification methods:			
Specific identification			
FIFO			
LIFO			
Other (attach explanation)			
Valuation methods:			
Cost			
Cost or market, whichever is lower			
Retail cost			
Retail, lower of cost or market			
Other (attach explanation)			

b Enter the value at the end of the tax year preceding the year of change

5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).

a Copies of Form(s) 970 filed to adopt or expand the use of the method.

b **Only for applicants requesting a non-automatic change.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.

c **Only for applicants requesting an automatic change.** The statement required by section 23.01(5) of Rev. Proc. 2022-14 (or its successor).

6 Is the applicant presently using the AFS cost offset method as described in Regulations section 1.451-3(c) and/or the advance payment cost offset method described in Regulations section 1.451-8(e), or is the applicant changing to such methods for the same year of change as the requested change in inventory method? If "Yes," see the instructions for rules regarding concurrent changes ☐ Yes ☐ No

Part III **Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.

Section A — Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

1. The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
2. The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
3. Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, modified simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B — Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

		Present method	Proposed method
1	Direct material		
2	Direct labor		
3	Indirect labor		
4	Officers' compensation (not including selling activities)		
5	Pension and other related costs		
6	Employee benefits		
7	Indirect materials and supplies		
8	Purchasing costs		
9	Handling, processing, assembly, and repackaging costs		
10	Offsite storage and warehousing costs		
11	Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12	Depletion		
13	Rent		
14	Taxes other than state, local, and foreign income taxes		
15	Insurance		
16	Utilities		
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18	Engineering and design costs (not including section 174 research and experimental expenses)		
19	Rework labor, scrap, and spoilage		
20	Tools and equipment		
21	Quality control and inspection		
22	Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23	Licensing and franchise costs		
24	Capitalizable service costs (including mixed service costs)		
25	Administrative costs (not including any costs of selling or any return on capital)		
26	Research and experimental expenses attributable to long-term contracts		
27	Interest		
28	Other costs (Attach a list of these costs.)		

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Part III Method of Cost Allocation *(continued)* See instructions.

Section C — Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4	General and administrative costs not included in Section B		
5	Income taxes		
6	Cost of strikes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11	Other costs (Attach a list of these costs.)		

Schedule E — Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants ***must*** provide this information for each item or class of property for which a change is requested.

Note: See the ***Summary of the List of Automatic Accounting Method Changes*** in the instructions for information regarding automatic changes under sections 56, 167, 168, or 197, or former sections 168, 1400I, or 1400L. **Do not** file Form 3115 with respect to certain late elections and election revocations. See instructions.

1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ **Yes** ☐ **No**
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).

2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A? ☐ **Yes** ☐ **No**
If 'Yes,' enter the applicable section _____

3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4),179, 179C, or Regulations section 1.168(i)-8(d)? ☐ **Yes** ☐ **No**
If 'Yes,' state the election made _____

4a Attach a statement describing the property subject to the change. Include the property's description, type, placed-in-service year, and use in the applicant's trade or business or income-producing activity. Also include the type and amount of any federal tax credit claimed or grant received, along with any necessary adjustments to basis required under the Internal Revenue Code, with respect to the property.

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b If the property is residential rental property, did the applicant live in the property before renting it? ☐ **Yes** ☐ **No**

c Is the property public utility property? ☐ **Yes** ☐ **No**

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:

a The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).

b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under former section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.

c The facts to support the asset class for the proposed method.

d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).

e The useful life, recovery period, or amortization period of the property.

f The applicable convention of the property.

g Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), or former section 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

Form **8868**
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
CCAE THEATRICALS, INC.	93-2495768

Number, street, and room or suite number. If a P.O. box, see instructions.
1276 AUTO PARKWAY D402

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
ESCONDIDO, CA 92029

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	Form 990-T (governmental entities)	15

- 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)

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Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of JULIANNA CRESPO 1276 AUTO PARKWAY STE D402 ESCONDIDO CA 92129
Telephone No. 760.708.6959 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____.
  If this is for the whole group, check this box . . . . . ☐
  If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for . . . . . ☐

1 I request an automatic 6-month extension of time until 11/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 24 or
☐ tax year beginning _____, 20 ___, and ending _____, 20 ___.

2 If the tax year entered in line 1 is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c **Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

ATTACHMENT 1
FORM 3115, PART II, LINE 15
DESCRIPTION OF TRADE(S) OR BUSINESS(ES)

NATIONAL WHISTLEBLOWER CENTER'S (NWC) MISSION IS TO EDUCATE DECISION MAKERS AND THE PUBLIC ABOUT THE IMPORTANCE OF WHISTLEBLOWERS TO PRESERVING DEMOCRACY AND THE RULE OF LAW.

ATTACHMENT 2
FORM 3115, PART IV, LINE 26
METHODOLOGY USED TO DETERMINE THE SECTION 481(A) ADJUSTMENT

NO ACCRUALS AT 12/31/2023

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Docusign Envelope ID: 9C31D47F-52B4-8CEE-8150-2F6B8A0B4106

Date: June 10th, 2026

To Whom It May Concern,

On behalf of The Bornemann Theatre & TERI Inc., I am pleased to confirm our ongoing partnership with Mosaic Theatricals and express our strong support for their application to the San Marcos Community Foundation.

Mosaic Theatricals has become an important artistic and community partner at the Bornemann Theatre on TERI's Campus of Life in San Marcos. Through this partnership, Mosaic will activate the Bornemann as a vibrant center for professional theatre, arts engagement, education, and community connection in North County San Diego.

As Mosaic continues to expand its presence at the Bornemann Theatre, we are excited about the potential of this collaboration to further strengthen arts access and cultural programming for San Marcos residents. Mosaic's work aligns closely with TERI's commitment to creating inclusive, community-centered experiences that enrich quality of life and foster connection across diverse populations.

In addition to producing professional theatrical experiences, Mosaic Theatricals brings meaningful educational programming, workforce development opportunities, and community engagement initiatives to the region. Their programming serves youth, families, emerging artists, and community members throughout North County and contributes positively to the cultural vitality of San Marcos.

We are proud to partner with Mosaic Theatricals and support their continued growth and impact within the San Marcos community.

Sincerely,

DocuSigned by:
Luke Harmon
52364119705B46F...

Luke Harmon
Director of Entertainment Operations
Bornemann Theatre at TERI Campus of Life

June 1, 2026

To the SMCF Grant Committee,

On behalf of the Board of Directors of New Generations Ministries, I am pleased to express our full support for the organization's grant request entitled "Building Belonging Together: Support for Immigrant Families in North County San Diego."

New Generations Ministries plays a vital role in helping immigrant and refugee families build meaningful connections, access community resources, and overcome the challenges of adjustment and isolation. Through family support programs, educational activities for children, women's wellness gatherings, and community outreach initiatives, the organization has become a trusted source of encouragement and practical assistance for many families throughout North San Diego County.

The Board of Directors fully supports this proposal and is committed to ensuring responsible stewardship of any funds awarded. We believe this program aligns closely with the SMCF's commitment to strengthening communities and improving quality of life.

Thank you for considering this request and for your investment in organizations that create lasting community impact.

Sincerely,

Natalie Sher

New Generations Ministries

Title

NEW GENERATIONS MINISTRIES INC

06/03/2026

id. 54305956

by **Natalie Sher** in **San Marcos Community Foundation**
on behalf of **New Generations Ministries Inc**

1920 WELLINGTON LN APT 157
Vista, California
92081
United States
8583456141
nsher@newgeneration.online

Original Submission

06/03/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	NEW GENERATIONS MINISTRIES INC
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	North County Immigrant Family & Women's Support Program
Project Start Date	9/1/2026
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	75

Grant Amount Requested	5000
	Organization Details
Organization Name	NEW GENERATIONS MINISTRIES INC
Organization Street Address	1920 WELLINGTON LN APT 157
Organization City	Vista
Organization State	California
Organization Zip Code	92081
Organization Website	https://newgeneration.online/
Organization's EIN	99-3117384 200 New Generations Ministries Inc 01dc7feb-edea-42f9-8051-7acd2bef718c 1920 Wellington Ln Vista CA 92081 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-04-14T00:00:00 2026-05-11T00:00:00 501(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) 2026-04-14T00:00:00 2024 09
	Contact Information
Contact First Name	Natalie
Contact Last Name	Sher
Contact Title	Executive Director
Contact Phone	+18583456141

Contact Email	nsher@newgeneration.online
	Project Details
Briefly describe your request for funds.	New Generations Ministries is requesting $5,000 to support the North County Immigrant Family & Women's Support Program. Funding will help provide community-building events, women's support gatherings, family activities, educational workshops, and resources that foster connection, emotional well-being, and successful integration for immigrant and refugee families. Grant funds will be used for program supplies, facility expenses, educational materials, childcare support, refreshments, outreach, and volunteer coordination. Through this program, we aim to reduce isolation, strengthen community connections, and create welcoming spaces where families can build supportive relationships and access practical resources.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Many immigrant and refugee families in San Marcos face challenges related to social isolation, cultural adjustment, language barriers, and limited support networks. The North County Immigrant Family & Women's Support Program provides a welcoming environment where families can build connections, access community resources, and receive encouragement through educational and social activities. During the grant period, we anticipate serving approximately 250 individuals throughout North County, including an estimated 75 San Marcos residents. Participants will benefit from family-centered events, women's support gatherings, community engagement opportunities, and educational workshops that promote belonging, resilience, and community participation. The program helps strengthen families and contributes to a more connected and supportive San Marcos community.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes. We collaborate with local community volunteers, schools, and nonprofit partners throughout North County to connect immigrant families with resources and support services.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	NO

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.	New Generations Ministries is a nonprofit organization serving immigrant, refugee, and underserved families throughout North County San Diego. Our mission is to strengthen communities by providing opportunities for connection, support, education, and personal growth while helping individuals and families successfully integrate into their new environment. Our strategic objectives are to reduce social isolation, strengthen family resilience, support women's well-being, and create welcoming spaces where people from diverse backgrounds can build meaningful relationships and access community resources. Through family events, women's support gatherings, educational workshops, youth activities, and community outreach programs, we help participants develop support networks and increase their sense of belonging. Over the past several years, our organization has served hundreds of individuals through community events, family programs, seasonal celebrations, educational initiatives, and support services. In 2026, our annual community picnic brought together approximately 100 participants from across North County, including families residing in San Marcos. Our women's gatherings provide encouragement, practical resources, and peer support for women navigating the challenges of immigration, family responsibilities, and cultural adjustment. A key milestone for our organization has been the continued growth of our community-centered programs and volunteer network, allowing us to expand our reach and serve more families each year. We regularly welcome participants from San Marcos, Vista, Escondido, and surrounding communities. Participants consistently report increased social connection, stronger support networks, and a greater sense of belonging. One participant shared, "For the first time since arriving in the United States, I felt that I was not alone." Another noted that the relationships formed through our programs helped their family feel connected and supported during a difficult transition period. Funding from the San Marcos Community Foundation will help us continue providing inclusive, family-centered programs that strengthen community connections and improve the quality of life for San Marcos residents.

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

1G7A9908_2.JPG

1G7A9916_1.JPG

3114b65d-6b64-4fe5-8055-42f0f39aa659.jpeg

photo_2026-05-10_23.45.16.jpeg

Screen_Shot_2026-06-02_at_4.57.55_PM.png

Screen_Shot_2026-06-02_at_4.58.47_PM.png

Please upload the annual operating budget for your organization.

NEW_GENERATIONS_MINISTRIES_INC._Annual_Operating_Budget_2026–2027.pdf

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

_financial_statement.pdf

Please attach the first two pages of your Federal 990.

199N.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_of_the_proposal.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	7500
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?	Additional funding includes donations, community support, and volunteer resources. If full funding is not received, we will continue the program at a reduced scale while seeking additional support.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Family and Community Events	$2,000	Venue, supplies,activities
Woman's Support Gatherings	$ 1,200.00	Educational sessions and materials
Children's Program Supplies	$ 1,000.00	Educational and activity materials
Outreach & Community Engagement	$ 800.00	Promotion and participant outreach
Refreshments & Hospitality	$ 1,000.00	Community events and gatherings
Volunteer Training & Support	$ 500.00	Volunteer development
Program Administration	$ 1,000.00	Coordination and reporting
Total budget for this PROJECT:	$ 7,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual Donations	$ 1,000.00	P
Additional Funding Source 2	Community Contributions	$ 500.00	P
Additional Funding Source 3	In-Kind Donations & Volunteer Support	$ 1,000.00	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			

NEW GENERATIONS MINISTRIES, INC.

Annual Operating Budget (2026–2027)

Revenue

Individual Donations $18,000

Church & Community Contributions $10,000

Corporate Donations & In-Kind Support $5,000

Foundation & Grant Funding $12,000

Fundraising Events $5,000

Total Revenue $50,000

Expenses

Community & Family Programs $15,000

Women's Support Programs $8,000

Youth & Children's Programs $6,000

Educational Materials & Supplies $3,000

Community Events & Outreach $6,000

Facility & Event Expenses $5,000

Insurance, Licensing & Administration $3,500

Technology & Office Expenses $1,500

Volunteer Support & Training $2,000

Total Expenses $50,000

Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.

We received your 199N e-Postcard on 2/3/2026 9:50:43 AM.

Confirmation Number: 00000616109603401

Entity ID:
6161096
Entity Name:
NEW
GENERATION
S
MINISTRIES,
INC.

Account Period Information

Account
Period
Beginning:

1/1/2025

Account Period Ending:

12/31/2025

This is not your entity's first year in business.

Your entity has not terminated or gone out of business.

Your entity has not changed the account period.

Gross Receipts: $49522

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN:

993117384

Doing Business As:

New Generations Ministries Inc

Website Address:

Entity's Mailing Address

New Generations San Diego

Current Financial Summary Statement

Fiscal Year 2026

Revenue

Revenue Source	Amount
Individual Donations & Community Support	$20,000
Local Sponsorships & Community Partnerships	$10,000
Small Grants & Nonprofit Support	$8,000
Community Fundraising & Events	$5,000
In-Kind Donations & Volunteer Support	$7,000

| **Total Revenue** | **$50,000** |

Expenses

Expense Category	Amount
Community & Youth Programs	$15,000
Family & Outreach Events	$8,000
Educational Workshops & Materials	$6,000

Community Support & Assistance	$5,000
Facility & Event Expenses	$7,000
Media, Technology & Communications	$3,000
Administrative & Operational Costs	$4,000
Volunteer & Program Support	$2,000
Total Expenses	**$50,000**

New Generations San Diego operates primarily through community donations, volunteer support, local sponsorships, fundraising activities, and nonprofit grant support. The organization focuses its resources on educational initiatives, youth mentorship, immigrant family support, workforce development programs, and community outreach activities throughout San Diego County.

Audited financial statements are not currently available.

health inside. Welcome in.
truecare™

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

June 18, 2026

Dear San Marcos Community Foundation (SMCF):

On behalf of North County Health Project Inc dba TrueCare, I am pleased to extend support for this grant funding request in support of our Weight Management Program at the TrueCare San Marcos Health Center. Funding would generously support the materials needed to ensure the success and wellbeing of our participants.

For the last 55 years, TrueCare has dedicated its efforts to achieving whole-person, patient-centered care to further our mission "to improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable, and culturally sensitive." In alignment with—and as previous awardees of—SMCF, TrueCare's leadership fully embraces this opportunity to continue supporting the health and wellness of our vulnerable community members.

We thank you sincerely for the opportunity to better care for our residents in San Marcos. We look forward to working together.

Gratefully,

Michelle D. Gonzalez, MPA
President & CEO

RECOGNIZED NCQA PATIENT CENTERED MEDICAL HOME

Corporate Office: 150 Valpreda Road, San Marcos, CA 92069 | T (760) 736-6700 | F (760) 736-6753
Patient Navigation Center: T (760) 736-6767 | F (760) 566-1501 | Website: truecare.org

Title

TrueCare – Pediatrics Weight Management Program at TrueCare San Marcos

06/25/2026

id. 54485415

by **Cindy Burke** in **San Marcos Community Foundation**
on behalf of **North County Health Project Inc**

grants@truecare.org

Original Submission

06/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	TrueCare – Pediatrics Weight Management Program at TrueCare San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Weight Management Program at TrueCare San Marcos
Project Start Date	8/1/2026
Project End Date	1/31/2027
Date by Which Funds Will Be Expended:	1/31/2027
Total Number of People Served by this Project	100
Total Number of People Served by this Project in San Marcos Only	75
Grant Amount Requested	1500

	Organization Details
Organization Name	North County Health Project Inc dba TrueCare
Organization Street Address	150 Valpreda Rd
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	https://www.truecare.org
Organization's EIN	95-2847102 200 North County Health Project, Inc. f79ce3f5-c0c1-4c75-a6af-ae82b1c816c9 150 Valpreda Rd San Marcos CA 92069-2973 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-03-10T00:00:00 2026-04-13T00:00:00 501(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 1973 07
	Contact Information
Contact First Name	Cindy
Contact Last Name	Burke
Contact Title	Director of Grants
Contact Phone	+17607368711
Contact Email	grants@truecare.org

	Project Details
Briefly describe your request for funds.	TrueCare is requesting funding to purchase materials needed for our pediatrics Weight Management Program, provided at our San Marcos Health Center. The Weight Management Program is designed to provide comprehensive obesity-related care to youth ages 12 to 21 in underserved communities. Launched in December 2024, the program responds to rising rates of severe adolescent obesity throughout San Diego County, identified through Community Health Needs Assessments. The program prioritizes patients whose only alternative may otherwise be surgical intervention, currently defined as those with a BMI in the 99th percentile or higher. The program combines monthly group education on nutrition, physical activity, and sleep, with individualized care planning, behavioral health support, family engagement, and closely monitored medication management if needed. Rooted in a whole-person approach, the program addresses social, emotional, and environmental drivers of obesity alongside clinical treatment. In its first year, 73% of the patients enrolled saw measurable weight loss, on average losing 29 pounds after 6 months. Participants reported strong quality-of-life outcomes, including improved self-confidence, better nutritional and sleep habits, and higher levels of physical activity. Funding would support materials that would greatly enhance participant engagement in the program, including workbooks, fitness trackers, and exercise bands for the participants.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	TrueCare is a 501(c)(3) Federally Qualified Health Center that provides culturally and linguistically appropriate, whole-person, trauma-informed health care to predominantly low-income (95% below 200% federal poverty level (FPL) and 66% at or below 100% FPL), uninsured (12%), and underserved patients—those who otherwise would go without affordable care. Our mission is "to improve the health status of our diverse communities by providing quality healthcare that is comprehensive, affordable, and culturally sensitive." The TrueCare San Marcos Health Center serves 30,000 patients annually, including over 8,700 patients through our pediatrics department. Among TrueCare’s primarily low-income patient population, 56% of patients have a diagnosis of overweight or obese, and nearly 60% of pediatric patients are overweight or obese. These numbers reflect not only individual health behaviors but structural barriers such as food insecurity, limited access to safe recreational spaces, cultural dietary norms, and financial constraints that make healthier choices difficult to sustain. The Weight Management Program’s whole-person framework is designed to address these barriers. If awarded, a grant for our Weight Management Program will contribute to measurable health improvements for underserved youth, leading to better overall health outcomes in our community. The program currently serves around 75 youth per year in San Marcos.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We have extensive partnerships with other community organizations, including Palomar College, Casa de Amparo, Interfaith Community Services, Feeding San Diego, and San Marcos Unified School District.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, in December 2025 we gratefully received a mini grant of $500 for the purchase of an audiometer, which was successfully purchased and received. Full outcomes were shared in a recent report.

Please upload the annual operating budget for your organization.

2026_TrueCare_Operating_Budget.pdf

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

TrueCare_Signed_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 total project cost is $1,500. At this time, we do not have additional funding sources secured, and we will continue seeking grant opportunities to support and enhance this program.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Participant Workbooks	$300	Print Costs
Fitness Tracker Watches	$1,000	$20/unit
Exercise Resistance Bands	$200	$4/unit
Total budget for this PROJECT:	$1,500	

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

TrueCare
2026 Operational Budget

REVENUES, GAINS, AND OTHER SUPPORT		
Contracts and grants	$	18,484,653
Patient services, net of bad debt		125,629,093
Contracted Pharmacy		5,366,568
Miscellaneous		2,466,752
Donations		675,000
Gain on Investments		1,200,000
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	**$**	**153,822,066**
EXPENSES		
Personnel	$	90,374,310
Fringe benefits		17,547,252
Contractual services		
Patient		3,727,107
Non-Patient		8,340,323
Contracted Pharmacy		1,516,569
Accounting services		425,276
Consumable supplies		5,037,707
Contracted pharmacy supplies		2,897,274
Administrative supplies		988,148
Insurance		643,262
Facilities		
Rent		2,122,043
Mortgage Interest		191,005
Utilities		1,143,885
Other Facilities Expense		2,172,424
Communications		832,562
Travel		361,490
Minor Equipment, maintenance and rental		1,980,629
Staff Recruitment & Retention		1,282,919
Public Communications		1,290,915
Other Expenses		
Outreach		1,118,180
Other Operating Expenses		609,833
Strategic Initiatives		1,500,000
Advocacy and Outreach Initiatives		1,000,000
TOTAL EXPENSES	**$**	**147,103,113**
NON CASH EXPENSES		
Depreciation	$	3,719,953
TOTAL ALL EXPENSES	**$**	**150,823,066**
Increase/(Decrease) in Net Assets	**$**	**2,999,000.00**

May 31, 2026

San Marcos City Hall
1 Civic Center Drive
San Marcos, CA 92069

To the San Marcos Community Foundation,

I am writing on behalf of **Outside The Lens** (OTL) to request $5,000 in support of our Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Tech Academy (NCTA)—and to thank you for the opportunity to apply for an SMCF Grant. Our aim is to continue the program you have previously funded and leverage your support for more resources to expand our impact.

Our intention is to bring media arts-integrated instruction to as many as 25 JCCS students at NCTA and up to 60 students throughout North County—young people who, facing challenging life circumstances, have not found success in traditional classroom settings. While the San Diego County Office of Education (SDCOE) provides annual financial support, their budget does not fully cover program expenses, which range between $450–$650 per student. A grant from SMCF would provide evidence of community backing that encourages SDCOE to sustain and expand its investment.

The outcomes for these students are significant: career-ready artistic and technical skills, stronger academic achievement, resilience, pro-social engagement, and a path toward meaningful participation in our workplaces and communities.

Beyond the classroom, the program reaches the broader community through biannual media arts exhibitions, where students share perspectives on issues like mental health, environmental sustainability, and homelessness–creating intergenerational dialogue and civic engagement .

We are grateful for your continued partnership, and forward to the opportunity to make a lasting impact in the San Marcos community.

Sincerely,



Sarah E. Beckman
Executive Director

Title

Outside the Lens - Media Arts Integration at North County Tech Academy

06/15/2026

id. 54403468

by **Jessie Stein** in **San Marcos Community Foundation**
on behalf of **Outside the Lens**

jessie@outsidethelens.org

Original Submission

06/15/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Outside the Lens - Media Arts Integration at North County Tech Academy
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Outside the Lens - Media Arts Integration at North County Tech Academy
Project Start Date	8/1/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	5/15/2027
Total Number of People Served by this Project	60
Total Number of People Served by this Project in San Marcos Only	25
Grant Amount Requested	5000

	Organization Details
Organization Name	Outside The Lens
Organization Street Address	125 Fourteenth Street
Organization City	San Diego
Organization State	California
Organization Zip Code	92101
Organization Website	http://www.OutsideTheLens.org
Organization's EIN	26-4832772 200 Outside The Lens 4ca5a90a-9780-4679-b356-12b2ea5e6b24 125 14th St San Diego CA 92101-7523 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-04-14T00:00:00 2026-04-27T00:00:00 501(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) 2026-04-14T00:00:00 2009 11
	Contact Information
Contact First Name	Sarah
Contact Last Name	Beckman
Contact Title	Executive Director
Contact Phone	+18583497578
Contact Email	grants@OutsideTheLens.org

	Project Details
Briefly describe your request for funds.	Outside the Lens (OTL) requests $5,000 to provide Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Technology Academy (NCTA) in San Marcos. Our intention is to bring media arts-integrated instruction to as many as 25 JCCS students at NCTA and up to 60 students throughout North County—young people who, facing challenging life circumstances, have not found success in traditional classroom settings. While the San Diego County Office of Education (SDCOE) provides annual financial support, their budget does not fully cover program expenses, which range between $450–$650 per student. A grant from SMCF would provide evidence of community backing that encourages SDCOE to sustain and expand its investment.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Outside The Lens will offer this program and provide instruction to as many as 25 JCCS students at the NCTA site. These students are navigating difficult life circumstances that don't align with traditional classroom environments. JCCS students may be incarcerated, in treatment for drug addiction, pregnant or parenting, recent refugees, or have experienced abuse, neglect, or homelessness. OTL's professional Media Educators will engage young people in a project-based curriculum aligned with California State Visual and Performing Arts (VAPA), Common Core State, and Career Technical Education (CTE) standards. Through OTL's programming, JCCS youth will develop creative confidence and industry standard media arts skills for unique career paths. With mentorship and meaningful relationships with peers, they develop life skills that support their personal goals—fostering a sense of unity, belonging, and resilience. With perspective, skill and confidence they each become a catalyst for positive change in 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.	OTL collaborates with the San Diego County Office of Education (SDCOE), which provides oversight for Juvenile Court and Community Schools (JCCS), including North County Tech Academy (NCTA).

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	OTL received support in 2025 for its ongoing program at NCTA. For six years, OTL has consistently achieved the goals described in our proposal and improved the lives of young people in San Marcos.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**Our Mission.** For 25 years, Outside The Lens (OTL) has put state-of-the-art cameras, microphones, and editing software into the hands of young San Diegans — and trusted them to tell their stories. Through free media arts programming, young people experience self-discovery, build technical skills, and engage their communities, preparing them for college, careers, and civic life. Elisa Thomson, an educator, entrepreneur, and photographer, founded OTL in 2001 with disposable cameras and a conviction: refugee and immigrant youth had stories worth telling, and the tools to tell them should be theirs. That grassroots project is now a thriving nonprofit serving nearly 3,000 young people annually — with every program offered free of charge, taught by full-time, salaried teaching artists hired from the same communities our students call home. Young people sit at the center of our decision-making. When they pick up a camera at OTL, they develop agency and self-expression, sharpen creativity and critical thinking, build connections with peers and community, and gain production skills that translate directly into today's creative workforce. **Our Impact in the Community..** OTL programs run during and beyond the school day, pairing media arts instruction with social-emotional development, media literacy, career exploration, and civic engagement. Last fiscal year, nearly 3,000 young people across the San Diego region — including North County — created work through OTL. *Juvenile Court and Community Schools (JCCS).* In partnership with the San Diego County Office of Education, OTL brings media arts integration directly to students navigating the justice system, foster care, teen parenting, or community violence. These are the students who attend North County Tech Academy in San Marcos. With OTL, they are learning how to tell their stories, and build self confidence through photography, film, and design projects woven into their core curriculum. OTL programs include:

Teen & Transitional Age Youth Programs. Teens (13-17) and young adults (18–25) build portfolios, earn paid creative opportunities, and find pathways to college and careers through regional partnerships in OTL's Teen Media Arts Studio and other community-based initiatives.

K–8 Programs. Students in grades K–8 explore photography, film-making, graphic design, and animation through school-day integrated programs, after school workshops, and summer camps that fill persistent gaps in arts education.

Media Makers. Young adults with intellectual and developmental disabilities express their place and purpose in the world, building social-emotional and media arts skills side by side.

Educator Trainings. Teachers leave with ready-to-use media arts projects aligned with Media Arts and Common Core standards — multiplying OTL's reach into classrooms we never enter.

Students advance progressively, learn by doing rather than observing, and work inside a culture of care. Healing-centered and restorative practices make it safe to take creative risks — essential for justice-impacted students, for whom a classroom has rarely felt like a place of trust. We reach young people where they are: on-site programming at partner schools like North County Tech Academy removes transportation barriers entirely, while our media lab headquarters in downtown San Diego anchors free out-of-school programming adjacent to mass transit.

Strategic Objectives. OTL's current strategic plan commits us to four objectives:

1. *Organizational excellence* — sustaining a fully benefited, full-time teaching artist staff, a rarity in the arts education sector, ensuring students learn from professionals who stay. Developing a board of directors that is engaged, connected and passionate about our mission.
2. *Program innovation* — deepening media arts integration in partner classrooms, including JCCS sites, where curriculum is co-designed with students and educators; expanding the range of experiences to include microentrepreneurship, AI literacy, and workforce development.
3. *Community engagement* — expanding the breadth and depth of community partnerships to complement our expertise, and meet the needs of young people in under-resourced communities across all of San Diego County.
4. *Youth leadership* — moving young people from participants to producers, exhibitors, and paid creative professionals.

Milestone Achievements

- **2001** — Founded as a grassroots photography program for refugee and immigrant youth.
- **2016** — Began partnership with San Diego County Office of Education's Juvenile Court and Community Schools, now 10 years strong.
- **2023** — Opened the Wonder Lab, a 7,000 sq. ft. free media center in

San Diego's Promise Zone.

- **2024—** Launched Voice Out, OTL's first county-wide youth media arts exhibition juried by professionals and youth alike. This year's exhibition was held at both the Museum of Contemporary Art San Diego and San Diego Central Library.
- **2023-2026**— Transitioned teaching roles from contract and volunteer service positions to full-time, benefited staff hired from the communities we serve.
- **2026** — Celebrating 25 years of amplifying youth voice.

Testimonial

Amanda Wallace of the San Diego County Office of Education describes the partnership this way: "OTL has been instrumental in providing meaningful, culturally responsive arts-learning experiences to our students, many of whom have been impacted by the justice system. Through their innovative programming, they engage with youth across diverse backgrounds, fostering a sense of agency, confidence, and belonging. OTL's long-standing partnership with JCCS makes them an invaluable asset to our community."

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

SDCOE_News_Releaeses_Outside_The_Lens.pdf

Outside_The_Lens_About_Us_Impact_Stories_June_2025_.pdf

San_Diego_Sun_Article_OTL_March_2026.pdf

Please upload the annual operating budget for your organization.

FY26_OTL_Budget.pdf

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

Outside_the_Lens_2024_AUDIT.pdf

Please attach the first two pages of your Federal 990.

OTL_990_pages_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_Cover_Letter_2026.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total 25000

Is this a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	This budget helps cover an average 10 week engagement at NCTA. We are actively seeking funding partners to cover the true cost of the program, matching the SDCOE budget allocation.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Personnel/Instructors	$	14,550.00	Two staff including preparation, on site instruction, follow up and admin.
Equipment	$	1,300.00	Cameras, software for student lending library
Food/Snacks	$	800.00	$80 x 10 sessions
Guest Speakers	$	300.00	Stipends for two speakers
Outreach/Marketing	$	500.00	Graphic design, flyers
Supplies	$	500.00	Instructional materials (journals, notebooks, storyboarding supplies, markers, paper); Tech consumables (SD cards, batteries, gaffer tape, cable ties, cleaning supplies); Classroom and workshop supplies (folders, binders, name tages, dry erase markers)
Student Leader stipends	$	1,500.00	3 students at $500 each
Exhibition Costs	$	1,400.00	Frames, photo printing, community art activity, food, invitations
Overhead/Admin (~20%)	$	4,150.00	
Total budget for this PROJECT:	$	25,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	SDCOE (School District Contract)	$ 15,000.00	C
Additional Funding Source 2	SMCF	$ 5,000.00	CD
Additional Funding Source 3	Other Foundations (Pratt, Cushman, Qualcomm)	$ 5,000.00	CD
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 Budget

	TOTALS
Revenue	
Grants & Contributions	690,100
Earned Income (FFS)	2,220,235
Total Revenue	2,910,335
Expenses	
Administrative & Office Expenses	143,134
Donor Engagement	9,000
Professional Development	16,500
Employee Engagement	20,269
Insurance	27,000
Marketing & Advertising	16,550
Payroll Expenses	2,103,332
Professional Fees	78,500
Program Cost	209,860
Rent	229,790
Utilities (Cox & SDGE)	56,400
Total Expenses	2,910,335

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
OUTSIDE THE LENS
125 14TH STREET
SAN DIEGO, CA 92101

D Employer identification number
26-4832772

E Telephone number
858.349.7578

G Gross receipts $ 2,630,374.

F Name and address of principal officer: SARAH BECKMAN
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.OUTSIDETHELENS.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: IGNITING CONFIDENCE IN YOUNG PEOPLE TO PURSUE CREATIVE PATHWAYS AND DRIVE SOCIAL CHANGE THROUGH THE TRANSFORMATIVE POWER OF MEDIA ARTS.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	34
6	Total number of volunteers (estimate if necessary)	6	4
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	891,230.	1,035,606.
9	Program service revenue (Part VIII, line 2g)	1,597,977.	1,592,643.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	919.	2,125.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,490,126.	2,630,374.

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)	1,561,444.	1,766,334.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 352,538.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	663,404.	792,208.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,224,848.	2,558,542.
19	Revenue less expenses. Subtract line 18 from line 12	265,278.	71,832.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,733,846.	1,679,924.
21	Total liabilities (Part X, line 26)	302,644.	176,890.
22	Net assets or fund balances. Subtract line 21 from line 20	1,431,202.	1,503,034.

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

SARAH BECKMAN — EXECUTIVE DIR.
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JENNY KIKUNO	JENNY KIKUNO	9/18/25		P01347644

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

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

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:

IGNITING CONFIDENCE IN YOUNG PEOPLE TO PURSUE CREATIVE PATHWAYS AND DRIVE SOCIAL CHANGE THROUGH THE TRANSFORMATIVE POWER OF MEDIA ARTS.

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 $ 1,877,159. including grants of $) (Revenue $ 1,592,643.)

•CULTIVATED SOCIO-EMOTIONAL SKILLS, RESILIENCE, AND CONFIDENCE IN YOUNG PEOPLE THROUGH CREATIVE EXPRESSION, PREPARING THEM TO NAVIGATE CHALLENGES AND BUILD A STRONG SENSE OF SELF.

•HELPED PARTICIPANTS ACQUIRE ESSENTIAL MEDIA ARTS SKILLS AND ACCESS EDUCATIONAL AND CAREER PATHWAYS, EQUIPPING THEM FOR SUCCESS IN THE CREATIVE ECONOMY AND BEYOND.

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

COPY

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

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

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

4e Total program service expenses 1,877,159.



FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

OUTSIDE THE LENS
FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report

To the Board of Directors
Outside the Lens

Opinion

We have audited the accompanying financial statements of Outside the Lens (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Outside the Lens as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Outside the Lens, 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 Outside the Lens' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

2810 Camino Del Rio South, Suite 200, San Diego, California 92108-3820
619.294.7200, 619.294.7077 fax, www.leaf-cole.com, leafcole@leaf-cole.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 Outside the Lens' 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 Outside the Lens' ability to continue as a going concern for a reasonable period of time.

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

Leaf & Cole LLP

San Diego, California
September 4, 2025

OUTSIDE THE LENS
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
Assets: (Notes 2 and 4)		
Cash and cash equivalents	$ 982,403	$ 957,135
Accounts receivable	312,997	308,584
Prepaid expenses	4,790	3,788
Deposit	13,226	13,226
Right-of-use-asset - operating lease, net	81,509	153,807
Furniture and equipment, net	284,999	297,306
TOTAL ASSETS	$ 1,679,924	$ 1,733,846

LIABILITIES AND NET ASSETS

Liabilities: (Note 2)		
Accounts payable and accrued expenses	$ 92,735	$ 116,852
Deferred revenue	-	29,583
Operating lease liability	84,155	156,209
Total Liabilities	176,890	302,644
Commitments (Note 6)		
Net Assets: (Notes 2 and 5)		
Without donor restrictions	1,295,835	1,096,167
With donor restrictions	207,199	335,035
Total Net Assets	1,503,034	1,431,202
TOTAL LIABILITIES AND NET ASSETS	$ 1,679,924	$ 1,733,846

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

OUTSIDE THE LENS
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:						
Fee for service	$ 1,592,643	$ -	$ 1,592,643	$ 1,597,977	$ -	$ 1,597,977
Grants and contributions	746,634	253,822	1,000,456	384,989	466,069	851,058
In-kind contributions	35,150	-	35,150	40,172	-	40,172
Other income	2,125	-	2,125	919	-	919
Net assets released from restrictions	381,658	(381,658)	-	504,862	(504,862)	-
Total Revenue and Support	2,758,210	(127,836)	2,630,374	2,528,919	(38,793)	2,490,126
Expenses:						
Program Services	1,877,159	-	1,877,159	1,701,358	-	1,701,358
Supporting Services:						
Management and general	328,845	-	328,845	309,301	-	309,301
Fundraising	352,538	-	352,538	214,189	-	214,189
Total Supporting Services	681,383	-	681,383	523,490	-	523,490
Total Expenses	2,558,542	-	2,558,542	2,224,848	-	2,224,848
Change in Net Assets	199,668	(127,836)	71,832	304,071	(38,793)	265,278
Net Assets at Beginning of Year	1,096,167	335,035	1,431,202	792,096	373,828	1,165,924
NET ASSETS AT END OF YEAR	$ 1,295,835	**$** 207,199	$ 1,503,034	$ 1,096,167	**$** 335,035	$ 1,431,202

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

OUTSIDE THE LENS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total
Salaries and Related Expenses:				
Salaries	$ 1,125,453	$ 194,605	$ 244,463	$ 1,564,521
Payroll taxes	91,564	14,711	20,008	126,283
Employee benefits	54,333	9,395	11,802	75,530
Total Salaries and Related Expenses	1,271,350	218,711	276,273	1,766,334
Nonsalary Related Expenses:				
Depreciation	26,650	4,844	3,354	34,848
Dues and subscriptions	37,570	6,830	4,730	49,130
Insurance	16,671	3,031	2,098	21,800
Marketing and advertising	21,322	3,876	2,684	27,882
Office expenses	92,218	16,766	11,609	120,593
Printing	2,713	493	342	3,548
Professional services	50,914	9,256	6,410	66,580
Program expense	271,017	49,270	34,119	354,406
Rent	61,434	11,169	7,734	80,337
Repairs and maintenance	4,212	766	530	5,508
Taxes and licenses	245	44	31	320
Utilities	13,544	2,462	1,705	17,711
Volunteer services	7,299	1,327	919	9,545
TOTAL EXPENSES	$ 1,877,159	$ 328,845	$ 352,538	$ 2,558,542

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

OUTSIDE THE LENS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total
Salaries and Related Expenses:				
Salaries	$ 1,088,586	$ 167,474	$ 139,562	$ 1,395,622
Payroll taxes	86,042	13,237	11,031	110,310
Employee benefitss	43,300	6,661	5,551	55,512
Total Salaries and Related Expenses	1,217,928	187,372	156,144	1,561,444
Nonsalary Related Expenses:				
Cameras across cultures	854	-	-	854
Depreciation	26,665	4,102	3,419	34,186
Dues and subscriptions	26,729	4,112	3,427	34,268
Equipment	37,009	11,463	3,685	52,157
Insurance	13,402	2,062	1,718	17,182
Marketing and advertising	64	22,689	1,637	24,390
Moving	250	1,538	-	1,788
Office expenses	2,062	13,014	283	15,359
Other expenses	7,016	3,552	6,428	16,996
Printing	2,261	2,980	3,068	8,309
Professional services	69,692	25,295	4,713	99,700
Program expense	176,378	10,098	14,143	200,619
Rent	56,682	11,122	7,267	75,071
Repairs and maintenance	16,990	2,614	2,178	21,782
Staff development	12,717	1,956	1,630	16,303
Taxes and licenses	201	31	31	263
Utilities	11,410	1,755	1,463	14,628
Volunteer services	23,048	3,546	2,955	29,549
TOTAL EXPENSES	$ 1,701,358	$ 309,301	$ 214,189	$ 2,224,848

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

OUTSIDE THE LENS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Change in net assets	$ 71,832	$ 265,278
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	34,848	34,186
Amortization of right-of-use asset - operating lease	72,298	64,031
(Increase) Decrease in:		
Accounts receivable	(4,413)	(126,206)
Prepaid expenses	(1,002)	5,676
Increase (Decrease) in:		
Accounts payable and accrued expenses	(24,117)	36,852
Deferred revenue	(29,583)	29,583
Operating lease liability	(72,054)	(61,629)
Net Cash Provided by Operating Activities	47,809	247,771
Cash Flows From Investing Activities:		
Payments for deposits	-	2,051
Purchase of furniture and equipment	(22,541)	(223,379)
Net Cash Used in Investing Activities	(22,541)	(221,328)
Net Increase in Cash and Cash Equivalents	25,268	26,443
Cash and Cash Equivalents at Beginning of Year	957,135	930,692
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 982,403	$ 957,135
Supplemental Disclosure of Cash Flow Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows from operating leases	$ 76,464	$ 72,353
Non-cash operating lease transaction at lease commencement:		
Right-of-use asset - operating lease	$ -	$ (217,838)
Operating lease liability	-	217,838
Additions to Right-of-use asset obtained from new operating lease	$ -	$ -

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

OUTSIDE THE LENS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

Note 1 - Organization:

Outside the Lens (the "Organization") is a California Not-For-Profit Corporation organized on March 27, 2009. The Organization's mission is to engage, educate and empower youth on issues affecting the world today through photography and multi-media projects.

Note 2 - Significant Accounting Policies:

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and, accordingly, 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 Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires—that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Estimates

The preparation of 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value, and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy). The Organization had no financial instruments at December 31, 2024 and 2023.

Note 2 - Significant Accounting Policies: (Continued)

Allowance for Credit Losses

The Organization recognizes an allowance for credit losses on accounts receivable to present the net amount expected to be collected as of the statements of financial position date. Such allowance is based on the credit losses expected to arise over the life of the asset which is based on the expectation as of the statements of financial position date, aging reports and historical information. Accounts receivables are written off when the Organization determines such receivables are deemed uncollectible. Write-offs are recognized as a deduction from the allowance for credit losses. Management believes that all accounts receivable were fully collectible; therefore, no allowance for credit losses on accounts receivable was recorded at December 31, 2024 and 2023.

Capitalization and Depreciation

The Organization capitalizes all expenditures in excess of $5,000 for furniture and equipment at cost, while donations of furniture and equipment are recorded at their estimated fair values. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire furniture and equipment, are reported as support with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Furniture and equipment is depreciated using the straight-line method over the estimated useful asset lives as follows:

Furniture and equipment	5 - 7 years

Depreciation totaled $34,848 and $34,186 for the years ended December 31, 2024 and 2023, respectively.

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of equipment, the asset account is reduced by the cost and the accumulated depreciation account is reduced by the depreciation taken prior to the sale. Any resultant gain or loss is then recorded as income or expense.

Compensated Absences

Accumulated unpaid vacation totaling $50,877 and $23,898 at December 31, 2024 and 2023, respectively, is accrued when incurred and included in accounts payable and accrued expenses.

Revenue Recognition

Fee For Service

Fee for service revenue is recognized in the period in which the related work is performed in accordance with the terms of the contract. Accounts receivable are recorded when revenue earned under a contract exceeds the cash received. Accounts receivable totaled $234,379 and $183,794 at December 31, 2024 and 2023, respectively. Deferred revenue is recorded when cash received under a contract exceeds the revenue earned. Deferred revenue totaled $-0- and $29,583 at December 31, 2024 and 2023, respectively.

Note 2 - Significant Accounting Policies: (Continued)

Revenue Recognition (Continued)

Grant Revenue

Grant revenue is recognized in the period in which the related work is performed in accordance with the terms of the grant. Accounts receivable is recorded when revenue earned under a grant exceeds the cash received. Deferred revenue is recorded when cash received under a grant exceeds the revenue earned.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Donated Services and Goods

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services for the years ended December 31, 2024 and 2023 did not meet the requirements above, therefore no amounts were recognized in the financial statements.

The Organization has received contributions of donated goods. The donations are recorded at their fair value, and totaled $35,150 and $40,172 for the years ended December 31, 2024 and 2023, respectively, and have been included in in-kind contributions and equipment for the years ended December 31, 2024 and 2023, respectively.

2024				
Items Donated	**Revenue Recognized**	**Utilization in Programs/Activities**	**Donor Restrictions**	**Valuation Techniques and Inputs**
Computer Equipment	$35,150	Program services	No associated donor restrictions	Estimated the fair value on the basis of estimate of current market price that would be received for selling similar products in the United States.

Note 2 - Significant Accounting Policies: (Continued)

Donated Services and Goods (Continued)

	2023			
Items Donated	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
Computer Equipment	$40,172	Program services	No associated donor restrictions	Estimated the fair value on the basis of estimate of current market price that would be received for selling similar products in the United States.

Functional Allocation of Expenses

The statements of functional expenses present expenses by function and natural classification. The Organization allocates its expenses on a functional basis among its program and supporting services. Expenditures which can be identified with a specific program or support services are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records and estimates made by the Organization's management.

Income Taxes

The Organization is a public charity, and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization believes that it has appropriate support for any tax positions taken, and, as such, does not have any uncertain tax positions that are material to the financial statements. The Organization is not a private foundation.

The Organization's Return of Organization Exempt from Income Tax for the years ended December 31, 2024, 2023, 2022 and 2021 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three-to-four years after the returns were filed.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Lease

The Organization determines if an arrangement is a lease at inception. Operating leases are included in right-of-use ("ROU") assets – operating and lease liability – operating, and finance leases are included in right-of-use ("ROU") assets – financing and lease liability – financing in the statements of financial position.

Note 2 - Significant Accounting Policies: (Continued)

Lease (Continued)

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Subsequent Events

The Organization has evaluated subsequent events through September 4, 2025, which is the date the financial statements are available for issuance, and concluded that there were no events or transactions that needed to be disclosed.

Note 3 - Liquidity and Availability

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Organization considers contributions without donor restrictions, and contributions with donor restrictions for use in current programs which are ongoing, major, and central to its annual operations, to be available to meet cash needs for general expenditures. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing programs, as well as the conduct of services undertaken to support activities, to be general expenditures.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year, are comprised of the following at December 31:

	2024	2023
Financial Assets:		
Cash and cash equivalents	$ 982,403	$ 957,135
Accounts receivable	312,997	308,584
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 1,295,400	$ 1,265,719

In addition, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

Note 4 - Furniture and Equipment:

Furniture and equipment consist of the following at December 31:

	2024	2023
Furniture and equipment	$ 409,688	$ 409,688
Website	22,541	-
Subtotal	432,229	409,688
Less: Accumulated depreciation	(147,230)	(112,382)
Furniture and equipment, Net	$ 284,999	$ 297,306

Note 5 - Net Assets With Donor Restrictions:

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

	2024	2023
Subject to Expenditure for Specified Purpose:		
Land to Lens	$ 67,070	$ -
Programs	67,059	136,785
Salaries	12,500	-
Media Makers	7,492	-
K-12 Community	3,078	-
Exposure	-	57,000
Cameras in Communities	-	22,500
Dia de los Muertos	-	18,750
Total Subject to Expenditure for Specified Purpose	157,199	235,035
Subject to the Passage of Time:		
Contributions with time restrictions	50,000	100,000
Total Net Assets with Donor Restrictions	$ 207,199	$ 335,035

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or other events specified by the donors are as follows for the years ended December 31:

	2024	2023
Purpose Restrictions Accomplished:		
Programs	$ 221,493	$ 188,546
Exposure	57,000	-
Cameras in Communities	22,500	-
Dia de los Muertos	18,750	-
Media Makers	7,492	53,981
Salaries	2,500	-
K-12 Community	1,923	208,835
Veterans in Art	-	50,000
Equipment	-	3,500
Subject to the Passage of Time	50,000	-
	$ 381,658	$ 504,862

Note 6 - Commitments:

Pension Plan

The Organization has established a 401(k) plan for employees on January 1, 2022. The plan was created to allow non-elective employer contribution for all eligible employees who have attained age 21 and completed 6 months of service. Employer contributions totaled $6,100 and $3,935 for the years ended December 31, 2024 and 2023, respectively.

Operating Lease

The Organization leased office facilities under two one-year lease agreements through February 2023. The Organization entered into an office lease agreement under an operating lease through January 31, 2026. Monthly rent payments are $6,174 per month, and increase by 3.5% annually on February 1 through January 31, 2026, and the lease has one 24-month renewal option. Rent expense totaled $76,708 and $72,669 for the years ended December 31, 2024 and 2023, respectively, and is included in rent expense in the statements of functional expenses.

The following summarizes the line items on the statements of financial position for the operating lease at December 31:

	2024	2023
Operating lease right-of-use asset	$ 81,509	$ 153,807
Operating lease liability - current portion	$ 84,155	$ 72,054
Operating lease liability - noncurrent portion	-	84,155
Total Operating Lease Liability	$ 84,155	$ 156,209

The following summarizes the weighted average remaining lease term and discount rate as of December 31:

	2024	2023
Weighted average remaining lease term - Operating	13 months	25 months
Weighted average discount rate	3.75%	3.75%

The following summarizes the line items in the statements of activities which include the components of lease expense for the years ended December 31:

	2024	2023
Rent expense	$ 76,924	$ 75,071
Total Lease Cost	$ 76,924	$ 75,071

The following summarizes cash flow information related to leases for the years ended December 31:

	2024	2023
Operating cash flows from operating leases	$ 76,464	$ 72,353

Note 6 - Commitments: (Continued)

Operating Lease (Continued)

The following is a schedule of future minimum lease payments under the lease:

Years Ended December 31	
2025	$ 79,133
2026	6,619
Total	85,752
Less: Discount	(1,597)
Present Value of Lease Liabilities	$ 84,155

SAN DIEGO SUN

NONPROFIT VOICES: Outside The Lens Believes You Can Give A Kid A Camera And Change The World

OTL is a 25-year-old media arts learning center that's inspiring San Diego youth to find their inner artist

BY RON DONOHO • NEWS, NONPROFIT VOICES • MARCH 16, 2026



Outside The Lens teacher JC Núñez. (Photo by Ron Donoho)

JC Núñez grew up in Barrio Logan two blocks from the current site of Outside The Lens. Now 26, Núñez recalls commuting past the nondescript building on 14th Street, never imagining she'd teach there one day. Or, be part of such a truly special place.

Outside The Lens is a unique nonprofit school for media arts. Twenty-five years ago, Elisa Thomson founded OTL with a vision to empower young people to tell their stories through photography. Thomson's initial grassroots project was to give refugee and immigrant youths disposable cameras to capture their experiences. The results were moving visuals from the frontlines of poverty and despair.

On a recent Wednesday afternoon, Núñez is preparing to teach the weekly Media Arts Studio program.

"This is a free-form, very low-commitment space," Núñez says. "It's for students to come and explore their creativity. And evolve their artistry. I love creating art. I think of myself as an artist, although I'm shy about sharing what I create. I forward that into uplifting our students. To make sure they feel safe to explore whatever it is they want. Our program really is a small-knit community. We ask them what they want to eat and we feed them every week. We also ask what they want to do. We do surveys to update our curriculum. Then we buy materials."

OTL's indoor space is a high-ceilinged warehouse. Walls are adorned with student projects. There are a few glass-walled offices and a pair of breakout classrooms. This could easily be office space for a tech start-up, minus the distinct banter of teens.

"All of us come from very similar low-income backgrounds," Núñez says. "We felt like we needed a space like this when we were in high school. We would have all evolved a lot faster. We pour all of what we would have wanted in our teenage years into this program."

Nearly 20 kids have arrived by the time Media Arts Studio is scheduled to start. A few more teens will trickle in later. Most take the trolley to get here.

"The turnout every week speaks for itself," Núñez says. "If we were stricter, if we had a lot of rules, and had a more authoritarian way, I don't think we would have so many teens showing up. When I was younger you had to sign up for these kinds of things and you had to be on a waitlist. We don't do that. We welcome everybody with open arms. We don't ask any questions if they don't come back. Life happens. If you want to come back in a month or three months, that's great."



OTL students Michael Crane and Carlos Guzman. (Photo by Ron Donoho)

Michael Crane and Carlos Guzman, friends and juniors at San Diego High School, are creating designer clothing. For now there's no overhead. Customers give them their pants and shirts and the boys stylize the clothes. They want to formally create a business.

Both come to OTL every week.

"I was looking for a community," Guzman says. "People like me, who could give me advice on how to improve my things. Workshops to improve my work. They're helping me with marketing strategies. Teachers here talk about digital e-commerce."

Crane is also all in with OTL. "I look forward to it every week," he says. "It's given me an opportunity to make art and have all the supplies that maybe I wouldn't have at home. The food is good, too."

Cristiana McCarther is a student at Monarch School. The 17-year-old was homeless for the last four years. She beams when she says she and her mom and five siblings were housed last week. Their place is just an eight-minute walk from OTL.

She likes watercolor and pencil drawing and is giving photography a try. "This is me trying something different," McCarther says. "It's a big opportunity. We're going to create portfolios. It could really get me somewhere else. Maybe a career."

Leo Janolino exudes a quiet confidence. He's 17 and has been attending Lincoln High School since moving to the United States from the Philippines three years ago. He prefers a combination of traditional and digital art. OTL has given him access to software like Affinity, Canva, Adobe and more.

"I've had a lot of projects in my mind for the past three years," Janolino says. "Now I can work on them all."

Edie Ramirez beams when she talks about her project. The 19-year-old San Diego City College student is planning a photography display based on the women in her family, including her mom, a pair of tias and her grandma.

"I'm getting tips and advice on photography here, and they're teaching me to use lighting and filters," Ramirez says. She uses a state-of-the art Canon, an upgrade from her previous equipment. "Before I came here I had been using my mother's rundown Canon camera from the 1990s. It was so old the camera battery would fall out."



OTL Executive Director Sarah Beckman. (Photo by Ron Donoho)

Outside The Lens Executive Director Sarah Beckman speaks glowingly of founder Elisa Thomson.

"She was a commercial photographer and had been teaching a class at the Museum of Photographic Arts," Beckman says. "OTL is such a compelling story. The original idea was to give a kid a camera and they can change the world. That's the idea. The foundational experience of feeling value. That your voice and your perspective has value and purpose in the world, regardless of where you're coming from."

It took eight years for OTL to be formalized into a nonprofit. It became a community outreach and connection program that supports and helps fill a gap in schools delivering core curriculum using media arts. OTL hosts classes and workshops in its downtown facility and also sends teachers and materials into local schools, 37 at last count.

"What's been consistent is the youth we're serving," Beckman says. "Systemically marginalized youth navigating really challenging circumstances. Now it's beyond the refugee community and students whose families may be unhoused. There's teen parenting. Students might be in a detention facility. Kids in the foster care system, or from Title I schools (which receive federal funding for low-income students)."

This is Beckman's third year in the executive director seat. The graduate uf University of Wisconsin-Madison previously worked at the San Diego Museum of Art, The New Children's Museum, UC San Diego and Furever Balboa Park.

As a veteran nonprofit leader, she's tasked with overseeing growth. OTL's most recent budget was $2.9 million. Throughout the year, the school has dozens of student programs starting and ending. The staff includes 16 fulltime instructors who last year mentored more than 3,000 students.

OTL has a stockpile of industry-grade technology. Students are never asked to pay for using it.

"Yes, we've moved on from disposable cameras to the Sonys and Canons you see here," Beckman says. "Our students can actually use materials and equipment to know what it's really like out in the real world. When you match creative confidence with the skills and technology, then you're able to imagine the possibilities."

Beckman loves to imagine the possibilities. And dream about the change-making that may be incubating here.

"We allow students to think about what change they can make," Beckman says. "Who are you telling your story to? How are you telling it? What method are you using? Are you advocating for yourself or your community? Is it civic engagement? Do you want to take an entrepreneurial route? Are you looking to change your own trajectory for financial independence?"



OTL alum Skylar Economy (left) directs a corporate video on location in Jersey City. (Courtesy photo)

One of OTL's success stories is a former student who's now a full time video producer/director for Conde Nast media company in New York City. Skylar Economy, 32, primarily shoots for *Architectural Digest*, though sometimes she gets pulled onto projects for *Vogue*, *Conde Nast Traveler* or other brands.

A dream job? It is when she finds herself at video shoots at the homes of celebrities the likes of actress Emma Roberts, activist Gloria Steinem and DJ Diplo.

Economy went to school all over San Diego – Pacific Beach, UTC, La Jolla, High Tech High – and participated in OTL for three years. During her senior year, she went to Jordan in the Middle East during the Syrian War. She helped oversee an art project in which Jordanian youths combined poetry and self-portraits.

"That experience was beautiful and special and changed the course of my life in a lot of ways," Economy says.

As a teenager, Economy had a secret. It was only a few years ago that she publicly admitted she has epilepsy. Her older brother was born with epilepsy, too, and began having seizures at an early age. She didn't start showing signs of the neurological disorder until she was 15.

"I decided to keep my epilepsy between me and my parents," Economy says. "I didn't tell anyone then because I didn't want to have a stigma. I saw the impact that disability and epilepsy had on my older brother and I didn't want that to be a bar for me. Especially entering the film world where they'll pick the production assistant that doesn't have epilepsy over the production assistant that does."

Economy's type of epileptic seizures are less severe. She primarily controls them by medication. Holding a secret about a disability creates additional challenges for a teen girl. But OTL was a relief. And made an impact on her life.

"It was cool to see people at OTL who I grew up with, and connected with, be able to amplify their own voice through art, and be empowered by art," Economy says. "It made me realize I can share my voice in different and more creative ways, and maybe that's more powerful at the end of the day."

Along with her Conde Nast job, Economy's also working on independent films. One is an autobiographical work about her life with epilepsy. She's been working on it since April 2022 and is still raising funding to finish it.

"It's a hybrid film that's part documentary, part scripted, that's a lot of me going back home to San Diego," she says. "Having conversations with my family that I've never had before. Seeing my neurologist. Figuring out if there's any way I can get the epilepsy cured – essentially, no, there isn't."

Economy says the film, currently called *Seizure*, will recreate memories. Like the time she saved her brother's life by informing her mom (before she was old enough to speak) that her brother was alone and having a seizure.

"This is like me being the director of these traumatic memories as opposed to living through them again, and finally coming to terms with what that means for my future," Economy says.

If she can finish the film, it would be as if Outside the Lens had made it inside the lens and onto the big screen. Presenting the Hollywood version of OTL's mission. A story about an artistic young girl with a secret disability who triumphantly makes a movie about her life. It could help heal inner wounds. As well as inspire others to see that if you give a kid a camera there's a chance they can change the world. *SDSun*

Author



RON DONOHO

Ron Donoho lives and breathes the content on the San Diego Sun. He has more than two decades of local, regional and national media experience, built on a foundation of strong research, writing and editing, and crafting reported features. His broad background is hyper-locally channeled into the reporting done here on his own downtown San Diego neighborhood.

DR. FLOYD NORTH NAMED ONE OF ACSA REGION 18'S ADMINISTRATORS OF THE YEAR

Dr. Floyd North, principal at SDCOE's Juvenile Court and Community Schools' south and east regions, was recently named Administrator of the Year for continuation/educational options by the Association of California School Administrators (ACSA) Region 18



The award is given to an administrator "who demonstrates exceptional leadership in managing and overseeing programs within a continuation education or alternative educational options setting, prioritizing student success, and providing pathways for students who may not thrive in traditional schools."

"I am honored to receive this award. This is a testament to the collective dedication of our SDCOE leadership, educators—including those behind the scenes—community partners, and families in designing programs that give our students the capacity to live their lives with joy," North said. "Infinite thanks to the ACSA Region 18 committee, my family, mentors, those who paved the way before me, and the extraordinary team of transformative educators I am privileged to serve alongside. I remain committed to this work and to advancing our North Star goal of reducing poverty in San Diego County from a foundation of love."

North has been serving as principal since 2023 and has been growing opportunities for students ever since. Together with SDCOE leadership, North and JCCS have expanded Career Technical Education (CTE) programing throughout the south and east regions, introducing new pathways in culinary arts, video production, and horticulture. JCCS is a so partnering with SDCOE's Integrated Technology Services department to offer a paid internship for students to learn about cybersecurity and other technology functions.

In addition to CTE, they have strengthened their STEAM opportunities, specifically in arts.

"Through partnerships with Outside the Lens, A Reason to Survive (ARTS), The Old Globe, World Story Exchange, and the David's Harp Foundation, we are providing students with creative outlets that foster healing and self-expression while supporting passion projects," North said.

North is also working leadership to bui d relationships with community colleges in the region to increase dual enrollment opportunities so that our at promise students have greater access to higher education and career pathways.

Prior to serving as principal in the east and south regions, North was vice principal at Monarch School, where he shared his expertise in positive behavioral interventions and supports (PBIS) to help the school and its partners receive Silver Level recognition for PBIS implementation.

"Dr. North is instrumental in developing, maintaining, and nurturing transformational structures that support our most marginalized students in San Diego County," said JCCS Executive Director Roberto Carrillo. "He is a consistently looking at alternative and sustainable systems that focus on helping our students transition from surviving to thriving. He is incredibly deserving of this recognition."

North is one of several administrators recognized by ACSA Region 18 for their work during the 24-25 school year. The process for nominating someone for one of 21 award categories is coordinated with State ACSA's nomination process. Awardees are selected by the Region 18 Past Presidents' Comm ttee. All honorees will be celebrated at the 23rd "Honoring Our Own" Awards celebration on May 3. This is the premier event of the year for both the San Diego County School Boards Association and for ACSA Region 18. Nearly 500 educational leaders and friends of the educational community attend this gala event.

STUDENT SPOTLIGHTS: SOFIA AND ABDUL

May 14, 2024

The Juvenile Court and Community Schools student representatives on the San Diego County Board of Education for April and May were **Sofia, a sophomore at South County Community School**, and Abdul, a senior at San Pasqual Academy.

Sofia was selected as the student representative because of her dedication to her studies, her work as a lifeguard for young children, and her persistence in achieving her goals.

"She is a leader amongst her peer and demonstrates a commitment to personal development and academic excellence," said Principal Floyd North. "Teachers report Sofia is a calming and joyful spirit on campus. In class, she's focused, collaborative, and willing to take risks in her learning."

Sofia highlighted that the teachers and wellness team have been incredible emotional supports for her during tough times and have given her the encouragement to strive for excellence every day.

She encourages other students to focus on graduation and never give up. She plans to pursue cosmetology or fashion design after graduation.

Abdul was recognized for academic achievement and participation in his school community.

"Abdul is always willing to try new things and never quits once he starts," shared the staff at San Pasqual Academy.

He is a multisport athlete who has participated in soccer, football, basketball, golf, and track. Off the field, he is a member of the Voices of the Dragon Leadership team and ASB, and is a student intern working at the agriculture field and in the school cafeteria.

He is also involved with community service with Outside the Lens Program Bench Project and student photographer for the yearbook and San Pasqual community.

Abdul plans to go to college to study kinesiology and become a physical therapist.

Each month, the San Diego County Board of Education recognizes a student from Juvenile Court and Community Schools at its regular meeting.

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STUDENTS FIND EMOTIONAL OUTLET, GAIN REAL-WORLD SKILLS THROUGH ARTS PARTNERSHIP

September 20, 2021

When school facilities closed in March 2020, arts partner Outside the Lens had artists ready immediately to assist students in the San Diego County Office of Education's (SDCOE) Juvenile Court and Community Schools (JCCS) programs with continuing their arts education virtually and through pre-recorded sessions.

"The arts really spoke to the social and emotional needs of the students during this time," said Amanda Wallace, JCCS visual and performing arts technician. So much so that Wallace said she heard from teachers that students' interest in art remained high during virtual learning, even when interest in core subjects waned.

With its mission to empower youth to use digital media to create change within themselves, their community, and their world, Outside the Lens helps JCCS students learn real-world skills such as photography, digital media, and filmmaking. They collaborate with school staff to create projects that align and support subjects students are studying in class.

The organization started its partnership with JCCS more than five years ago at San Pasqual Academy (SPA). Currently they work with students in the North Region, as well as SPA and SOUL Academy. This year, they also worked with students in SDCOE's Migrant Education program and at Victoria Community School as part of a grant through SDCOE's Tobacco Use Prevention Education program.

After completing a course on anti-smoking and tobacco prevention for teens, Victoria students wanted to create advertisements for an anti-smoking campaign aimed at teens and teen moms. SDCOE connected the students with Outside the Lens to help them develop the design, and with the San Diego Metropolitan Transit System, which helped place the ads on bus stops across the county. Students collaborated on the messaging and images, voted on the final design, and selected student Kimberly Reyes to appear in the ads.

The students said they enjoyed working in groups, being creative, listening to different points of view, and exploring and using cameras.

"We feel proud and empowered by the display of our work and every time Kimberly gets on or off the bus, people stare at her thinking she is famous or an activist," the students said.

Outside the Lens also was one of several arts partners that supported students in creating and showcasing their artwork via videoconferencing as part of JCCS's spring Design Jam. Students at Escondido Community School combined their studies on the human brain with graphic art to create public service announcements with important facts about the human brain and how it works. Students also participated in several self-reflection writing projects that included writing letters to the future or their future self, short narratives, or a pledge poem.

SAN MARCOS BANDS

June 2026

Dear Members of the SM Community Foundation Grant Advisory Committee,

I hope this message finds you well and in good spirits. My name is Vanessa Smith, and I am honored to serve as the President of the San Marcos Music Boosters. I am reaching out today with a humble request that holds great significance for the students and families in our music program.

We find ourselves in a position where we need to replace the batteries of our beloved golf cart, a vital asset that was generously donated by a caring Knight Regiment family. Over the past seven years, this golf cart has become a lifeline for our program, thanks to the dedicated efforts of our volunteer roadies. They have lovingly renovated it, investing their time and resources to ensure it remains safe and functional for our students and staff.

However, as with all things, wear and tear take their toll, and the need for new, long-lasting, and rechargeable batteries has become urgent. This golf cart does more than just transport heavy equipment and instruments across our large campuses; it offers a safe haven for our 250+ students, especially in moments of need when someone requires swift transport due to illness.

We are truly grateful for the exceptional students and families in our program, who trust us with their musical journey. We take that trust seriously and strive to foster an inclusive environment where every student feels supported. The golf cart represents a small but significant piece of that support system, enabling us to meet the needs of our band and color guard families effectively.

As I navigate my responsibilities as President, I am well aware of the growing challenges facing our San Marcos Unified Schools and the broader community. For over a decade, I have actively participated in various boards, striving to make a positive impact. In these uncertain times, rising costs have deeply affected how we fundraise and spend our resources, prompting us to be more creative and conscientious in our approach.

On behalf of our entire San Marcos High School Music Boosters and music program, I genuinely thank you for considering our request. Your support as a foundation means more to us than words can express, and it makes a profound difference in our students' lives.

Thank you for your time, your compassion, and your unwavering commitment to our community.

With heartfelt gratitude,

Vanessa Smith

SAN MARCOS BANDS

President
SMHS Music Boosters
760-484-7439
writing.vanessa@gmail.com
sanmarcosbands.org

1- San Marcos Music Boosters Operational Budget 2025-26

https://drive.google.com/file/d/10HnGqZh79dyO6tuBHvQw3PCz6q4dnVBO/view?usp=sharing

2- Golf Cart Battery Invoice

https://www.amazon.com/dp/B083VXVZ28?ref=cm_sw_r_apin_dp_WT26FJN7DSFX8J3GSE82&ref_=cm_sw_r_apin_dp_WT26FJN7DSFX8J3GSE82&social_share=cm_sw_r_apin_dp_WT26FJN7DSFX8J3GSE82&rsd=lZ/lIjv9aNLypTlrZR0i5m7cQT2zTkOlELlVJTBFkDfz6AvY9tVfFKyOgukIawH8xB8h/xKU9lzWYQySgji5kYknh2YeJtEn7wOTtDsUWew0RQ==&edk=AQIDAHi1lw/M8UbbSMD9ScOOFEmBMHMthHeEhqDaQYPJUAX3jQFdnCTl7OVthI9TlVV2kKXHAAAAfjB8BgkqhkiG9w0BBwagbzBtAgEAMGgGCSqGSIb3DQEHATAeBglghkgBZQMEAS4wEQQMk/E1rAxo+UUTKg7sAgEQgDsSIRniTGqscDWrcDlSE6dutO1U6ZocIrmiFMKe7r9PVEZAe0KeHKjmbjHCnyPeJkl22Jwv1kWh9471AA==

3- Golf cart Photo, during our annual Holiday Parade in San Marcos.

SAN MARCOS BANDS



Title

The San Marcos High School Music Boosters

06/25/2026

id. 54481853

by **vanessa smith** in **San Marcos Community Foundation**
on behalf of **San Marcos High School Music Boosters**

writing.vanessa@gmail.com

Original Submission

06/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The San Marcos High School Music Boosters
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Knight Regiment Golf Cart Batteries
Project Start Date	9/1/2026
Project End Date	11/9/2026
Date by Which Funds Will Be Expended:	9/21/2026
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	The San Marcos HIgh School Music Boosters
Organization Street Address	663 South rancho Santa Fe Road, #658
Organization City	San Marcos
Organization State	California
Organization Zip Code	92078
Organization Website	https://www.sanmarcosbands.org
Organization's EIN	33-0874556 200 San Marcos High School Music Boosters 7182fc8c-8598-4434-a281-c1156a6a1756 1589 Archer Rd 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 2026-06-22T00:00:00 501(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 2001 05
	Contact Information
Contact First Name	Vanessa
Contact Last Name	Smith
Contact Title	Boosters President
Contact Phone	+17604847439
Contact Email	writing.vanessa@gmail.com

	Project Details
Briefly describe your request for funds.	The San Marcos High School Music Boosters respectfully request assistance with purchasing a new set of batteries for the donated golf cart that our Knight Regiment Marching Band & Color Guard have used in recent years. This golf cart, graciously donated by an alumni family, has been an invaluable resource for us. We were able to return it to entirely restore it ourselves, and while we have been relying on used batteries, they have unfortunately not proven consistently reliable throughout the season. As our program continues to grow, it is imperative that we prioritize the safety of both our students and staff. At times, a dependable golf cart is essential for our competitions and major events. We have exceptional students with physical impairments, and it is essential to provide them with a safe method of transportation when navigating large environments. Your support in this matter would greatly benefit our dedicated students who strive for excellence, as well as our staff who are committed to promoting inclusion. Thank you in advance for considering our request.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The SM Music Program will include 250 students and staff this school year. From September to December, we will travel to various campuses for competitions that highlight our students' talent in music and dance. A dedicated golf cart with reliable batteries is essential for ensuring safety and operational efficiency, assisting with: • Towing heavy instruments and equipment across competition campuses. • Reducing setup and takedown time for field props during performances. • Transporting deliveries and providing rapid first-aid assistance for our students and coaches. • Helping visually impaired and mobility-challenged students navigate large campuses during events and competitions. • Serving as a utility vehicle for unexpected needs at away competitions, such as quick runs for ice, water, and food. Beyond the competition season, the dependability of a golf cart equipped with new batteries empowers us to transport tools and instruments across our home campus daily. In essence, a reliable golf cart enhances the safety and efficiency of the San Marcos Music Program, enabling us to focus on delivering championship-level performances while honoring our commitment to the community. We strive to prioritize the well-being and safety of every one of our students, ensuring inclusivity for all.

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, the San Marcos High School Music Program works year-round with all music programs & at large, the VAPA department in the San Marcos Unified School District to engage families and the community.
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.	Our organization received a generous grant allowing us to purchase a much-needed 50x50 floor mat for our Color Guard team This mat enhanced their competition season and will thankfully last for years!

Please upload the annual operating budget for your organization.

BudgetOverviewBudget_FY26_PL-FY26PL.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_Grant_6_26.docx

	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?	If this grant can't be fully funded, we will need to conduct additional fundraising efforts and/or relocate existing funds with the approval of our Exec. Board to cover the cost of the battery pack.

San Marcos High School Music Boosters

Budget Overview: Budget_FY26_P&L - FY26 P&L

July 2025 - June 2026

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
Revenue													
1000 - Donations													$0.00
1001 - Family - Band	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.33	4,333.37	$52,000.00
1002 - June Enrollment Donations	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.37	$25,000.00
1003 - Patrons - General Community Members	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	$300.00
1004 - Corporate - Business Sponsorships	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.67	1,166.63	$14,000.00
1005 - Corporate - Employee Donation or Match	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	$10,000.00
Total 1000 - Donations	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.66**	**8,441.74**	**$101,300.00**
2000 - Spirit Merchandise													$0.00
2001 - Gen'l - Spirit (KR Collection) (Revenue)	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.63	$20,000.00
20011 - Gen'l Spirit Wear (KR Collection) (Expenses)	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.33	-1,083.37	$ -13,000.00
Total 2001 - Gen'l - Spirit (KR Collection) (Revenue)	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.34**	**583.26**	**$7,000.00**
2003 - Show Shirts - Show-Specific (Themed)	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	$2,000.00
Total 2000 - Spirit Merchandise	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**750.01**	**749.89**	**$9,000.00**
3000 - FALL Fundraising Events/Activities													$0.00
3001 - Mattress Sale	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	$5,000.00
3004 - SMA Dinners (Revenue)	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.63	$20,000.00
30041 - SMA Dinners (Expenses)	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	$ -12,000.00
30042 - SMA Dinners (June Enrollment)	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.37	$13,000.00
Total 3004 - SMA Dinners (Revenue)	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**1,750.00**	**$21,000.00**
3005 - Preview of Awesomeness concessions (Revenue)	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	$1,500.00
30051 - Preview of Awesomness concessions (Expenses)	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.87	$ -250.00
Total 3005 - Preview of Awesomeness concessions (Revenue)	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.17**	**104.13**	**$1,250.00**
3013 - Holiday Parade	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
3018 - Community Showcase (revenue)	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	$2,500.00
30181 - Community Showcase (Expenses)	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.63	$ -500.00
Total 3018 - Community Showcase (revenue)	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.74**	**$2,000.00**
3019 - District Preview Show	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	$300.00
Total 3000 - FALL Fundraising Events/Activities	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.83**	**2,545.87**	**$30,550.00**
4000 - WINTER/SPRING Fundraising Events													$0.00
4001 - Carlsbad Marathon Water Station	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
40011 - Carlsbad Marathon Water Station (Expenses)	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.83	-20.87	$ -250.00
Total 4001 - Carlsbad Marathon Water Station	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**$750.00**
4002 - Motors for Music													$0.00
40021 - Motors for Music - Registration	916.67	916.67	916.67	916.67	916.67	916.67	916.67	916.67	916.67	916.67	916.67	916.63	$11,000.00
40023 - Motors for Music - Corporate/Trophy Sponsorship	458.33	458.33	458.33	458.33	458.33	458.33	458.33	458.33	458.33	458.33	458.33	458.37	$5,500.00
400231 - M4M - Trophy Sponsorship (Expenses)	-16.67	-16.67	-16.67	-16.67	-16.67	-16.67	-16.67	-16.67	-16.67	-16.67	-16.67	-16.63	$ -200.00
Total 40023 - Motors for Music - Corporate/Trophy Sponsorship	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.66**	**441.74**	**$5,300.00**
40024 - Motors for Music - Donations	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	$1,500.00
40025 - Motors for Music - T-shirt Revenue	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	$1,200.00
400251 - Motors for Music - T-Shirt (Expenses)	-291.67	-291.67	-291.67	-291.67	-291.67	-291.67	-291.67	-291.67	-291.67	-291.67	-291.67	-291.63	$ -3,500.00
Total 40025 - Motors for Music - T-shirt Revenue	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.67**	**-191.63**	**$ -2,300.00**
40026 - Motors for Music - Raffle	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
40027 - Motors for Music - Concessions	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	$1,800.00
400271 - Motors for Music - Concessions (Expenses)	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	-50.00	$ -600.00
Total 40027 - Motors for Music - Concessions	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**$1,200.00**
40028 - Motors for Music - Silent Auction	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.37	$700.00
40029 - Motors for Music Expenses	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	-150.00	$ -1,800.00
40030 - Motors for Music - Makers Market booth rental	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	$2,000.00
Total 4002 - Motors for Music	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,549.99**	**1,550.11**	**$18,600.00**
40041 - See's Candy Fundraiser	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.13	$1,250.00
4005 - Spring Concert													$0.00
40058 - Spring Concert - Music Sponsorship	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	$500.00
Total 4005 - Spring Concert	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.67**	**41.63**	**$500.00**
4006 - Percussion Festival													$0.00

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
40061 - Percussion Festival Entry Fee	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	$750.00
40062 - Percussion Festival Judges Fee	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	-62.50	$ -750.00
Total 4006 - Percussion Festival	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**$0.00**
Total 4000 - WINTER/SPRING Fundraising Events	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.33**	**1,758.37**	**$21,100.00**
6000 - Axiom													$0.00
6006 - Choreography / Coaching	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	$ -1,500.00
6008 - Axiom Expenses	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	-100.00	$ -1,200.00
Total 6000 - Axiom	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**-225.00**	**$ -2,700.00**
8000 - Other Income													$0.00
8001 - Passive Fundraising													$0.00
80015 - Dine out revenue	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
Total 8001 - Passive Fundraising	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.33**	**83.37**	**$1,000.00**
8002 - Grants Received	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
Total 8000 - Other Income	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.66**	**166.74**	**$2,000.00**
Total Revenue	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.61**	**$161,250.00**
GROSS PROFIT	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.49**	**$13,437.61**	**$161,250.00**
Expenditures													
0100 - Coaching													$0.00
0101 - Visual Caption Head (Fall)	173.54	173.54	173.54	173.54	173.54	173.54	173.54	173.54	173.54	173.54	173.54	173.56	$2,082.50
0102 - CG/WG #1	343.75	343.75	343.75	343.75	343.75	343.75	343.75	343.75	343.75	343.75	343.75	343.75	$4,125.00
0103 - CG/WG #2	222.08	222.08	222.08	222.08	222.08	222.08	222.08	222.08	222.08	222.08	222.08	222.12	$2,665.00
0105 - Percussion #3	712.33	712.33	712.33	712.33	712.33	712.33	712.33	712.33	712.33	712.33	712.33	712.38	$8,548.01
0106 - Percussion #1	468.75	468.75	468.75	468.75	468.75	468.75	468.75	468.75	468.75	468.75	468.75	468.75	$5,625.00
0107 - Percussion #2 -	542.44	542.44	542.44	542.44	542.44	542.44	542.44	542.44	542.44	542.44	542.44	542.38	$6,509.22
0115 - Visual #1	397.96	397.96	397.96	397.96	397.96	397.96	397.96	397.96	397.96	397.96	397.96	397.95	$4,775.51
0116 - Visual #2	409.21	409.21	409.21	409.21	409.21	409.21	409.21	409.21	409.21	409.21	409.21	409.20	$4,910.51
0117 - Visual #3	406.71	406.71	406.71	406.71	406.71	406.71	406.71	406.71	406.71	406.71	406.71	406.70	$4,880.51
0118 - Visual #4	351.25	351.25	351.25	351.25	351.25	351.25	351.25	351.25	351.25	351.25	351.25	351.25	$4,215.00
0119 - Visual#5	441.00	441.00	441.00	441.00	441.00	441.00	441.00	441.00	441.00	441.00	441.00	441.00	$5,292.00
0121 - Percussion #5 (front ens)	486.25	486.25	486.25	486.25	486.25	486.25	486.25	486.25	486.25	486.25	486.25	486.25	$5,835.00
0125 - Axiom Visual	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	$1,500.00
0126 - Music Assistant	872.50	872.50	872.50	872.50	872.50	872.50	872.50	872.50	872.50	872.50	872.50	872.50	$10,470.00
Total 0100 - Coaching	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.77**	**5,952.79**	**$71,433.26**
0300 - Fall Field Show													$0.00
0301 - Entry Fees - Current Season	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.67	116.63	$1,400.00
03011 - Entry Fees - Deposit for Next Season	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.88	$875.00
Total 0301 - Entry Fees - Current Season	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.59**	**189.51**	**$2,275.00**
0303 - Development	404.17	404.17	404.17	404.17	404.17	404.17	404.17	404.17	404.17	404.17	404.17	404.13	$4,850.00
0304 - Drill Writing	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.37	$10,000.00
0305 - Music Licensing	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	$1,200.00
0306 - Equipment (durable/re-useable)	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.63	$5,000.00
0307 - Equipment Maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	$3,000.00
0308 - Props & Special Effects	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	$9,000.00
0309 - Music (Percussion)	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
0310 - CG Costumes	508.42	508.42	508.42	508.42	508.42	508.42	508.42	508.42	508.42	508.42	508.42	508.38	$6,101.00
0311 - CG Flag Material/Poles/Silks	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	$6,000.00
0312 - Band Special Effect Costumes	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	$500.00
0313 - Personal Equipment - Band Shoes, Gloves, Etc (Revenue)													$0.00
03132 - Band Equipment (June Enrollment)	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	-600.00	$ -7,200.00
Total 0313 - Personal Equipment - Band Shoes, Gloves, Etc (Revenue)	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**-600.00**	**$ -7,200.00**
0314 - Personal Equipment - CG Shoes, Gloves, Etc (Revenue)													$0.00
03142 - CG Personal Equipment (June Revenue)	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	-25.00	$ -300.00
Total 0314 - Personal Equipment - CG Shoes, Gloves, Etc (Revenue)	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**$ -300.00**
0316 - KR Shirt - Black Uniform for Band & CG	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	$2,400.00
0317 - Volunteer Shirts (Roadies/Uniforms/Board regulars only)	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	$750.00
0319 - Judges SMUSD Preview	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	37.50	$450.00
0321 - Leadership Seminar - Scott Lang	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	$1,500.00
0322 - Snacks for band/volunteers	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.33	83.37	$1,000.00
0323 - Ultimate Drill Book App for Marching Staff (yr subscrip)	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.16	11.14	$133.90
0324 - Supplies for students	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.33	58.37	$700.00
0330 - Prop prototypes/upcoming season	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	$7,500.00
0335 - Field Passes & Wristbands	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	$500.00
Total 0300 - Fall Field Show	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.67**	**4,696.53**	**$56,359.90**
0400 - BOA Regional Championship(s)													$0.00
0406 - Meals & Snacks	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	62.50	$750.00
Total 0400 - BOA Regional Championship(s)	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**62.50**	**$750.00**
0500 - Winter Guard (Small Ensemble)													$0.00
0501 - Choreography	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	$3,000.00
0502 - Competition Entry Fees	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.17	204.13	$2,450.00
0505 - Flag Material/Poles/Silks	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	$2,000.00

	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	JAN 2026	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	TOTAL
0508 - Championships													$0.00
5081 - Winter Guard Tournament Trip - Revenue	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	-125.00	$ -1,500.00
Total 0508 - Championships	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**-125.00**	**$ -1,500.00**
0514 - WG floor expenses/props	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.67	541.63	$6,500.00
Total 0500 - Winter Guard (Small Ensemble)	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.51**	**1,037.39**	**$12,450.00**
0600 - Winter / Spring Music Ensembles													$0.00
0601 - Festivals - Entry Fees Jazz Ensembles	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	$500.00
0602 - Festivals - Entry Fees Wind Ensembles	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	$2,000.00
0604 - Judges - Spring Pre-Festival	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	$300.00
0605 - Music - Festivals/Spring All Ensembles	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	$1,500.00
0606 - Master Classes	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	$600.00
0607 - CBDA - All State Honor Band Auditions (Expenses)	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.87	$250.00
0608 - Judges - Conservatory	133.33	133.33	133.33	133.33	133.33	133.33	133.33	133.33	133.33	133.33	133.33	133.37	$1,600.00
0609 - Judges - Solo/Ensemble Festival	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	$300.00
0612 - Transportation/meals for performances	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.37	$100.00
Total 0600 - Winter / Spring Music Ensembles	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.83**	**595.87**	**$7,150.00**
0700 - Seniors													$0.00
0701 - Seniors													$0.00
07011 - Senior Gifts	183.33	183.33	183.33	183.33	183.33	183.33	183.33	183.33	183.33	183.33	183.33	183.37	$2,200.00
07012 - Senior Dinner													$0.00
070120 - Senior Donations	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.67	-41.63	$ -500.00
070121 - Senior Dinner Expenses	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.67	16.63	$200.00
Total 07012 - Senior Dinner	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**-25.00**	**$ -300.00**
Total 0701 - Seniors	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.37**	**$1,900.00**
Total 0700 - Seniors	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.33**	**158.37**	**$1,900.00**
0800 - Fundraising Expenses													$0.00
0803 - Stripe fees	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.37	$2,500.00
0804 - Square fees	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	$3,000.00
Total 0800 - Fundraising Expenses	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.33**	**458.37**	**$5,500.00**
0900 - Administrative													$0.00
0901 - Insurance (E&O)	158.33	158.33	158.33	158.33	158.33	158.33	158.33	158.33	158.33	158.33	158.33	158.37	$1,900.00
0903 - Tax Preparation/501 Filings	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	$150.00
0904 - State Registration/Franchise Tax Board	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.42	10.38	$125.00
0906 - Web Hosting/Registration/Technology	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	156.25	$1,875.00
0908 - Volunteer Fingerprinting	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	$300.00
0909 - Copies/Printing	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	$75.00
0910 - Supplies	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.37	$100.00
0911 - Postage	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	$75.00
0912 - P.O. Box	31.25	31.25	31.25	31.25	31.25	31.25	31.25	31.25	31.25	31.25	31.25	31.25	$375.00
0913 - Volunteer Appreciation Gathering	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.67	41.63	$500.00
0914 - First Aid Kits / Health & Safety	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.83	20.87	$250.00
0915 - Emergency Repairs	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.67	166.63	$2,000.00
Total 0900 - Administrative	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**643.75**	**$7,725.00**
Total Expenditures	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.69**	**$13,605.57**	**$163,268.16**
NET OPERATING REVENUE	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -167.96**	**$ -2,018.16**
NET REVENUE	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -168.20**	**$ -167.96**	**$ -2,018.16**

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Golf Cart Batteries	$ 1,500.00	Our golf cart needs 4 batteries. The quote from Amazon I included in the letter from the President of the Boosters is similar in price to what other vendors have given us to replace those batteries.
Total budget for this PROJECT:	$ 1,500.00	

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

6.23.26

Dear San Marcos Community Foundation,

I am writing in support of the San Marcos High School PTO's application for grant funding to subsidize student attendance at three varsity sporting events during the 2026–27 school year.

As President of the San Marcos High School PTO, I believe this initiative directly addresses a simple but meaningful barrier: cost. By covering up to 100 student tickets per event, we can ensure that any student who wants to show up for their peers has the opportunity to do so — regardless of financial circumstance.

School belonging matters. Students who feel connected to their school community are more engaged, more motivated, and more likely to succeed. This grant would allow us to serve up to 300 San Marcos High School students across three events, strengthening school culture one game at a time.

The PTO is committed to stewarding these funds responsibly and in close partnership with our student leadership through ASB. We are grateful for the San Marcos Community Foundation's investment in our students and our community.

Sincerely,

Alison Stanton

President, San Marcos High School PTO

smhsptopresident@gmail.com
(760) 525-9865

Title

San Marcos High School PTO - Student Sports Games Attendance Support

06/23/2026

id. 54469553

by **Alison Stanton** in **San Marcos Community Foundation**
on behalf of **San Marcos High School PTO**

smhsptopresident@gmail.com

Original Submission

06/23/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Marcos High School PTO - Student Sports Games Attendance Support
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Student Sports Games Attendance Support
Project Start Date	8/18/2026
Project End Date	6/11/2027
Date by Which Funds Will Be Expended:	6/11/2027
Total Number of People Served by this Project	300
Total Number of People Served by this Project in San Marcos Only	300
Grant Amount Requested	1500

	Organization Details
Organization Name	San Marcos High School PTO
Organization Street Address	1615 W San Marcos Blvd
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078
Organization Website	https://smhspto.com/
Organization's EIN	20-0258130 200 San Marcos High School PTO debc9814-c66b-4266-9c3c-3485c7411687 1615 W San Marcos Blvd 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 2026-06-22T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2026-06-08T00:00:00 2003 10
	Contact Information
Contact First Name	Alison
Contact Last Name	Stanton
Contact Title	PTO President
Contact Phone	+17605259865
Contact Email	smhsptopresident@gmail.com

	Project Details
Briefly describe your request for funds.	The San Marcos High School PTO is requesting funds to subsidize student admission to three varsity sporting events during the 2026-27 school year. Each event will be selected jointly by the Associated Student Body (ASB) and the PTO, prioritizing games where student turnout and peer support would be most meaningful -- such as rivalry games, playoff matchups, or events where home attendance has historically been low. Grant funds will be used to purchase up to 100 student admission tickets per event, which will be distributed at no cost to students who might not otherwise attend. This removes a financial barrier and opens the door for more students to participate in the shared experience of school athletics.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Student belonging is one of the most powerful drivers of academic engagement and school success. When students feel connected to their school community, they are more likely to stay motivated, show up, and thrive. Attending a sporting event is one of the simplest and most accessible ways to build that sense of connection. This grant will directly serve up to 300 San Marcos High School students across three events -- 100 per game -- by making ticket costs a non-issue. Beyond the individual students who receive tickets, the ripple effect is broader: fuller student sections create a more energized atmosphere for student athletes, boosting morale for the entire school. For many students, these events become some of their most memorable high school experiences. By removing financial barriers to attendance, we ensure that school spirit is not a privilege reserved for those who can afford it.
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. The San Marcos High School PTO collaborates with ASB to identify the three events where subsidized tickets will have the greatest student impact.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Not that I'm aware of or can identify from the list of prior grant recipients.

Please upload the annual operating budget for your organization.

2026.2027_WORKING_SMHS_PTO_BUDGET_-_Forecast26.27.pdf

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

PTO_Grant_Support_Letter.docx

	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?	Grant funds will cover student ticket costs across three events. If partially funded, the PTO will supplement remaining costs to ensure the program runs at full capacity.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
300 Admission Tickets (100 tickets x 3 games)	$ 5.00	
Total budget for this PROJECT:	$ 1,500.00	

	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			

SMHS PTO Budget 2026-2027

	2026-2027 BUDGET	25.26 BUDGET
INCOME		
Primary Fundraising Events		
Transfter from Reserves	$ 10,000.00	$ -
Legacy Wall Fundraiser	$ -	$ 15,000.00
Fund The Realm (Parent Donations)	$ 4,000.00	$ 2,000.00
FTR - Corporate/Corporate Matching	$ 100.00	$ 1,000.00
FTR - Sponsor a Senior/DisneySeniors	$ 500.00	$ 1,000.00
Senior Disney Fundraiser	$ 3,000.00	$ 4,000.00
Finals Survival Kits	$ 2,000.00	$ 3,500.00
Grants/Collaborations	$ 2,000.00	$ 4,000.00
Grad/Senior Auction	$ 500.00	$ 1,000.00
Grad/Senior Yard Signs	$ 600.00	$ 1,000.00
	$ 22,700.00	**$ 32,500.00**
Fundraising Events - Passive		
Interest Income	$ -	$ 10.00
Apparel Sales	$ -	$ -
		$ 10.00
Total Income	**$ 22,700.00**	**$ 32,510.00**
EXPENSE		
Mini Grant Department Funding		
AVID	$ -	$ 400.00
Counseling	$ -	$ 400.00
CTE	$ -	$ 400.00
EL	$ -	$ 400.00
English	$ -	$ 400.00
History	$ -	$ 400.00
Math	$ -	$ 400.00
Health Office	$ -	$ 400.00
PE	$ -	$ 400.00
Science	$ -	$ 400.00
Social Worker - Sponsor a Senior Support -	$ 3,000.00	$ 2,800.00
SPED	$ -	$ 400.00
VAPA		$ 400.00
World Languages	$ -	$ 400.00
	$ 3,000.00	**$ 8,000.00**
Program Supp/SchoolExpenses		

AMBASSADOR GROUPS	$	-	$	1,500.00
(CampusEvents)Hospitality-Welcome BacktoSchoolLunchwithTeachersStaff/TeacherStaffAppreciationWeek/8thGradeTeacher Visit	$	4,000.00	$	6,000.00
Leadership / Team Building/MonthlyTeacherMeetings	$	-	$	1,500.00
	$	**4,000.00**	**$**	**9,000.00**
School Expenses				
School Improvements	$	-	-	
School Supplies/Technology	$	-	-	
Minga/ASB	$	3,000.00	$	3,000.00
Senior Banner -ASB	$	400.00	$	400.00
Graduation	$	150.00		
Staff Appreciation - ASB/ Student - Led			$	500.00
	$	**3,550.00**	**$**	**3,900.00**
TOTAL	**$**	**10,550.00**	**$**	**20,900.00**
PTO Operating Expense				
PTO Senior Events/Support				
Disney Trip/Supplies	$	75.00	$	100.00
Scholarships	$	5,500.00	$	5,500.00
	$	**5,575.00**	**$**	**5,600.00**
PTO Fundraising Expenses				
FSK's	$	800.00	$	1,400.00
Knight Gear	$	-	$	400.00
PTO Event	$	-	-	
FUNDTHEREALM - Sporting Events	$	1,000.00	$	1,000.00
Donor Wall	$	-	$	8,000.00

FundTheRealm Thanksgiving	$	-		
Senior Yard Sign	$	100.00	$	100.00
	$	**1,900.00**	**$**	**10,900.00**
PTO Expenses				
Bank Fees	$	50.00	$	50.00
Insurance	$	600.00	$	600.00
Printing & Postage	$	150.00	$	300.00
Professional Fees	$	1,500.00	$	1,500.00
Square Fees	$	800.00	$	800.00
Supplies	$	150.00	$	500.00
Website/email	$	500.00	$	500.00
Yearbook Ad	$	385.00	$	385.00
Taxes Paid	$	150.00	$	150.00
	$	**4,285.00**	**$**	**4,785.00**
Total PTO Expense	**$**	**11,760.00**	**$**	**21,285.00**
Total Expenditures	**$**	**22,310.00**	**$**	**42,185.00**
Net Income	**$**	**390.00**	**$**	**(9,675.00)**

Scouting America
San Diego-Imperial Council

June 26, 2026

San Marcos Community Foundation

Dear Grant Committee,

On behalf of Scouting America, San Diego-Imperial Council, I am pleased to support the submission of this grant request to the San Marcos Community Foundation for $5,000 to support our Scoutreach program in partnership with the San Diego Sheriff's RISE Above program.

Scoutreach provides a safe, nurturing environment for local and at-risk youth who may otherwise be vulnerable to gang involvement. Through this partnership, we will serve 50 youth ages 5–10 and their families by bringing Scouting directly into their community and providing positive, structured activities that foster character development, leadership, family engagement, and healthy lifestyles.

The program reflects the diversity of the neighborhoods we serve and creates opportunities for youth and families to participate together in meaningful experiences that keep children engaged and connected to caring adult mentors. Weekly meetings include educational activities, community service opportunities, and interactions with community leaders such as law enforcement officers, firefighters, and other professionals.

The requested funding from the San Marcos Community Foundation will help provide program materials, supplies, volunteer training, and activities that ensure every participating child can experience the benefits of Scouting regardless of financial circumstances. Additional support for the program is provided through community partners and individual donors.

Thank you for your consideration and for your commitment to strengthening the lives of youth and families in the San Marcos community.

Sincerely,

Sean Roy
Scout Executive/CEO

1207 Upas Street
San Diego, CA 92103
Phone (619) 298-6121
www.sdicscouting.org

Prepared. For Life.®



Title

Scouting America, San Diego - Imperial Council: Scouting for At-Risk Youth

06/26/2026

id. 54493231

by **Katrina Petchers** in **San Marcos Community Foundation**
on behalf of **Boy Scouts of America**

katrina.petchers@scouting.org

Original Submission

06/26/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Scouting America, San Diego - Imperial Council: Scouting for At-Risk Youth
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Scouting for At-Risk Youth
Project Start Date	9/1/2026
Project End Date	8/31/2027
Date by Which Funds Will Be Expended:	9/1/2026
Total Number of People Served by this Project	50
Total Number of People Served by this Project in San Marcos Only	50
Grant Amount Requested	5000

	Organization Details
Organization Name	Scouting America, San Diego-Imperial Council
Organization Street Address	1207 Upas St
Organization City	San Diego
Organization State	CA
Organization Zip Code	92103-5127
Organization Website	https://www.sdicscouting.org/
Organization's EIN	95-1643983 200 Boy Scouts of America, San Diego - Imperial Council 9acd4152-2584-43ad-b0aa-d41c63d49bc7 1207 Upas St San Diego CA 92103 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-02-10T00:00:00 2026-03-02T00:00:00 501(c)(3) Public Charity Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed (deductibility limitation dependent on various factors). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2026-02-09T00:00:00 1965 11
	Contact Information
Contact First Name	Katrina
Contact Last Name	Petchers
Contact Title	Grant Administrator
Contact Phone	+19519726722

Contact Email	katrina.petchers@scouting.org

	Project Details
Briefly describe your request for funds.	The Scoutreach program provides a safe, nurturing environment for local and at-risk youth who may otherwise be vulnerable to gang involvement. In partnership with the San Diego Sheriff's RISE Above program, Scoutreach will serve 50 youth ages 5–10 and their families by bringing Scouting directly into their community. This grant will enable us to continue last year's successful program. The program reflects the diversity of San Marcos neighborhoods and creates opportunities for families to participate together in positive, structured activities that keep children engaged and off the streets. Registration will coincide with the launch of the RISE Above program to ensure the appropriate families are reached. Staff and volunteers will deliver Scouting America's age-appropriate Cub Scout curriculum, emphasizing character development, community involvement, family values, and healthy lifestyles. Program planning, volunteer training, and supply preparation occur throughout the year to ensure a high-quality experience. A typical meeting includes check-in, a flag ceremony, educational activities, and guest speakers such as law enforcement officers, firefighters, and other community professionals. We respectfully request $5,000 from the San Marcos Community Foundation, with additional funding provided through other community partners and donors. Funding will cover program materials, special events, recognition awards, and related expenses.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Continuing the successful San Marcos Scoutreach program allows youth to participate in educational activities that prepare them with life skills while keeping them off the streets. We promote responsible citizenship, strong character, and personal fitness. The youth will grow up to be better citizens in their communities. We believe that our program will greatly benefit the community of San Marcos and its youth. We plan on serving somewhere between 50 and 100 youthwholive in and around San Marcos. Our programwill provide positive benefits that will last a life time and will instill values for generations to come.

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.	Scouting partners with the San Diego Sheriff's RISE Above program to provide at-risk youth with mentoring, leadership, life skills, and character-building activities that reinforce positive choices.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	We received $1,000 last year to support the Sheriff's RISE Above Anti-Gang Program, helping provide mentoring, life skills, and positive activities for at-risk youth in San Marcos.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The mission of Scouting America is to prepare young people to make ethical choices over their lifetime by instilling in them the values of the Scout Oath and Law. Scouting has long been integral to our region, partnering with churches, schools, businesses, and civic organizations to promote responsible citizenship, strong character, and personal fitness to meet future challenges. Our council's vision is to be recognized as the premier youth organization within our communities. We will make outstanding, exciting, and innovative programs available to all youth in San Diego and Imperial Counties. Program results will have dramatic, positive effects on the youth, adult leaders, and families we serve, building strong communities with more caring citizens.

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

2025_Annual_Impact_Report_Compressed.pdf

Euclid_Testimonial_-_Scoutreach.docx

Please upload the annual operating budget for your organization.

26NarrativeBudget_finalvs.pdf

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

BSA_2024_electronic_audit.pdf

Please attach the first two pages of your Federal 990.

SDIC_L049_2024_990firsttwopgs.pdf

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

SanMarcos_Supportletter.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	7750

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The budget supports delivery of the Scoutreach program in San Marcos. Funding comes from a small participant fee and SDIC support. This grant is essential to providing the program locally.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Program Supplies	$	3,500.00	
Recruiting & Marketing	$	1,000.00	
Leadership Training	$	750.00	
Part-Time Staff	$	2,500.00	
Total budget for this PROJECT:	$	7,750.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	SDIC-Scouting America	$ 1,200.00	Other Donation
Additional Funding Source 2	Registration	$ 2,500.00	Fees at $30 a partipant
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 BUDGET

SUPPORT & REVENUE	2023 Actual	2024 Actual	2025 Actual	2026 Budget
DIRECT SUPPORT				
Friends of Scouting	$194,578.00	$177,559.00	$327,466.00	$ 232,000.00
Project Sales/Gifts	$7,571.00	$6,581.00	$ 6,000.00	$ 6,000.00
Special Events (Net)	$326,467.00	$484,436.00	$ 204,498.00	$ 210,000.00
Legacies & Bequests	$315,553.00	$237,903.00	$ 227,466.00	$ 50,000.00
Foundations & Trusts	$193,757.00	$189,224.00	$ 224,215.00	$ 205,000.00
Other Direct Support - Boats	$40,316.00	$70,299.00	$ 97,374.00	$ 85,000.00
Release From Board Restricted			$ 102,744.00	$ 75,000.00
Total Direct Support	$1,078,242.00	$1,166,002.00	$1,189,763.00	$ 863,000.00
INDIRECT SUPPORT				
United Ways/gov't grant releases	$5,000.00	$5,314.00	$ 6,496.00	$ 500.00
Total Indirect Support	$5,000.00	$5,314.00	$ 6,496.00	$ 500.00
REVENUE				
Service Center	$5,702.00	$9,675.00	$ 5,479.00	$ 5,500.00
Product Sales-Less Comm & Cost	$361,867.00	$216,044.00	$ 208,909.00	$ 210,000.00
Investment Income/Gain or Loss on Inv	$3,674.00	$61,193.00	$ 296,770.00	$ 155,000.00
Camping Revenue	$763,944.00	$1,142,758.00	$ 1,159,535.00	$ 1,397,000.00
Activity Revenue	$388,687.00	$172,693.00	$ 170,665.00	$ 385,000.00
Other Revenue	$449,032.00	$335,998.00	$ 450,407.00	$ 475,000.00
Total Revenue	$1,972,906.00	$1,938,361.00	$ 2,291,765.00	$ 2,627,500.00
Net Assets Released from Restrictions				
TOTAL PUBLIC SUPPORT & REV	$3,056,148.00	$3,109,677.00	$3,488,024.00	$ 3,491,000.00

EXPENSES	2023 Actual	2024 Actual	2025 Actual	2026 Budget
EMPLOYEE COMPENSATION				
Salaries	$996,033.00	$1,162,990.00	$ 1,377,438.00	$ 1,237,000.00
Employee Benefits	$141,901.00	$136,076.00	$ 164,139.00	$ 182,000.00
Payroll Taxes	$154,996.00	$138,755.00	$ 117,385.00	$ 119,000.00
Employee Comp & Moving	$0.00	$0.00	$ 39,292.00	$ -
Total Employee Compensation	$1,292,930.00	$1,437,710.00	$ 1,698,254.00	$ 1,538,000.00
OTHER EXPENSES				
Professional Fees	$236,063.00	$212,069.00	$ 292,411.00	$ 285,000.00
Supplies	$308,103.00	$628,468.00	$ 464,836.00	$ 520,000.00
Telephone & Communications	$15,032.00	$18,110.00	$ 19,257.00	$ 16,000.00
Postage & Shipping	$4,743.00	$2,316.00	$ 2,590.00	$ 2,500.00
Occupancy	$335,439.00	$297,404.00	$ 282,385.00	$ 360,000.00
Rental & Maintenance of Equipment	$54,550.00	$103,624.00	$ 33,170.00	$ 45,000.00
Printing & Media Svs	$22,100.00	$67,499.00	$ 43,592.00	$ 70,000.00
Travel	$133,312.00	$86,599.00	$ 102,584.00	$ 100,000.00
Conferences & Staff Trng	$96,759.00	$22,597.00	$ 40,376.00	$ 179,000.00
Specific Assistance to Individuals	$2,608.00	$24,222.00	$ 20,709.00	$ 57,000.00
Recognition Awards	$72,022.00	$67,071.00	$ 72,058.00	$ 70,000.00
Interest Expense	$0.00	$0.00	$ -	$ -
Insurance	$124,274.00	$78,303.00	$ 98,213.00	$ 100,000.00
Other Expense	$150,801.00	$164,229.00	$ 101,877.00	$ 80,000.00
Charter & National Service Fees	$55,200.00	$69,937.00	$ 66,558.00	$ 67,000.00
Total Other Expenses	$1,611,006.00	$1,842,448.00	$ 1,640,616.00	$ 1,951,500.00
TOTAL EXPENSES	$2,903,936.00	$3,280,158.00	$ 3,338,870.00	$ 3,489,500.00
INC (DEF) - REVENUE OVER EXP	$152,212.00	-$170,481.00	$149,154.00	$ 1,500.00

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

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

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

C Name of organization: San Diego-Imperial Council, Boy Scouts of America
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1207 Upas Street
Room/suite:
City or town: San Diego
State: CA
ZIP code: 92103-5127
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 95-1643983

E Telephone number: 619-298-6121

G Gross receipts $: 3,913,023

F Name and address of principal officer: Sean Roy 1207 Upas Street, San Diego, CA 92103-5127

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number: 1761

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

J Website: sdicbsa.org

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

L Year of formation: 1914

M State of legal domicile: CA

Electronic Filing Only

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
To prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	42
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	41
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	77
6	Total number of volunteers (estimate if necessary)	6	3,500
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	3,075,351	691,987
9	Program service revenue (Part VIII, line 2g)	1,654,025	1,875,470
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	79,645	506,951
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	572,617	709,023
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,381,638	3,783,431

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,608	24,222
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)	1,349,350	1,374,431
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 277,947		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,915,365	1,960,162
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,267,323	3,358,815
19	Revenue less expenses. Subtract line 18 from line 12	2,114,315	424,616

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	9,883,453	9,855,607
21	Total liabilities (Part X, line 26)	1,125,261	483,266
22	Net assets or fund balances. Subtract line 21 from line 20	8,758,192	9,372,341

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: Sean Roy — Date: 11/17/2025
Type or print name and title: Sean Roy, Scout Executive

Paid Preparer Use Only

Preparer's name: Roland W Munger	Preparer's signature	Date: 11/14/2025	Check ☐ if self-employed	PTIN: P01871456
Firm's name: Munger & Company, CPAs			Firm's EIN: 47-3342732	
Firm's address: 1818 Avocado Road, Oceanside, CA 92054			Phone no.: 760-730-8020	

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:
To prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.

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

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

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

4a (Code:) (Expenses $ 2,876,953 including grants of $) (Revenue $ 1,875,470)
Tiger Scouts: One year family-oriented program for a group of teams, each consisting of a first-grade boy or girl and an Cub Scouting: Family and community centered approach to learning citizenship, compassion and courage through service projects, ceremonies, games, and other activities promoting character development and physical fitness. Scouts BSA: Scouts (boy or girl) develop an awareness and appreciation of their role in their community and become well-rounded young men through the advancement of the program.

4b (Code:) (Expenses $ including grants of $) (Revenue $)
Venturing: Provides experiences to help young men and women, ages 14 or 13 with completion of the eighth grade through 20, become mature, responsible, caring adults. Young people learn leadership skills and participate in challenging outdoor activities, including having access to Boy Scout camping properties, a recognition program and Youth Protection training. Exploring: co-ed youth program for young men and women in the 6th grade thru 20 years old.

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

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 2,876,953

Electronic Filing Only

MUNGER & COMPANY, CPAs
1818 Avocado Road
Oceanside, CA 92054
(760) 730-8020
www.mungercpa.com

San Diego-Imperial Council,
Boy Scouts of America
Audited Financial Statements
December 31, 2024

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MUNGER & COMPANY, CPAs
1818 Avocado Road
Oceanside, CA 92054
(760) 730-8020
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
San Diego-Imperial Council, Boy Scouts of America

Opinion

We have audited the accompanying financial statements of San Diego-Imperial Council, Boy Scouts of America (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of San Diego-Imperial Council, Boy Scouts of America as of December 31, 2024, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about San Diego-Imperial Council, Boy Scouts of America's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Summarized Comparative Information

We have previously audited San Diego-Imperial Council, Boy Scouts of America's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

October 31, 2025

Munger & Company, CPAs

San Diego - Imperial Council, Boy Scouts of America
Statement of Financial Position
December 31, 2024
(With Comparative Totals for December 31, 2023)

	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
ASSETS	2024	2023	2024	2023	2024	2023	2024	2023
Cash & Cash Equivalents	$ 795,948	$ 2,884,146	$	$	$ 2,014,855	$ 12,982	$ 2,810,803	$ 2,897,128
Accounts Receivable, Net	82,136	300,638					82,136	300,638
Promises to Give, Net	23,204	238,125					23,204	238,125
Inventories	14,463	5,699					14,463	5,699
Prepaid Expenses	68,959	15,456					68,959	15,456
Total Current Assets	984,710	3,444,064	-	-	2,014,855	12,982	2,999,565	3,457,046
Land, Buildings & Equipment (net)			2,860,903	2,616,913			2,860,903	2,616,913
Right of Use Asset - Operating Lease			-	10,655			-	10,655
Long Term Investments					3,943,741	4,127,108	3,943,741	4,127,108
Total Long Term Assets	-	-	2,860,903	2,627,568	3,943,741	4,127,108	6,804,644	6,754,676
Total Assets	$ 984,710	$ 3,444,064	$ 2,860,903	$ 2,627,568	$ 5,958,596	$ 4,140,090	$ 9,804,209	$ 10,211,722
LIABILITIES & NET ASSETS								
Liabilities								
Accounts Payable	$ 111,056	$ 22,692	$ 18,908	$	$	$	$ 129,964	$ 22,692
Accrued Expenses	85,578	56,128					85,578	56,128
Custodial Accounts	42,469	149,594			1,800	60,000	44,269	209,594
Operating Lease Liability - Short Term			-	8,471			-	8,471
Deferred Activity Income	13,703	65,303					13,703	65,303
Other Current Liabilities	3,887	173	1,836				5,723	173
Total Current Liabilities	256,693	293,890	20,744	8,471	1,800	60,000	279,237	362,361
Operating Lease Liability - Long Term			-	2,184			-	2,184
Custodial Accounts - Long Term					227,159	404,324	227,159	404,324
Total Long-term Liabilities	-	-	-	2,184	227,159	404,324	227,159	406,508
Total Liabilities	$ 256,693	$ 293,890	$ 20,744	$ 10,655	$ 228,959	$ 464,324	$ 506,396	$ 768,869
Net Assets								
Without Donor Restrictions	206,986	2,655,443	2,840,159	2,616,913	2,188,855	-	5,236,000	5,272,356
With Donor Restrictions	521,031	494,731	-	-	3,540,782	3,675,766	4,061,813	4,170,497
Total Net Assets	728,017	3,150,174	2,840,159	2,616,913	5,729,637	3,675,766	9,297,813	9,442,853
Total Liabilities & Net Assets	$ 984,710	$ 3,444,064	$ 2,860,903	$ 2,627,568	$ 5,958,596	$ 4,140,090	$ 9,804,209	$ 10,211,722

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Activities and Changes in Net Assets - Without Donor Restrictions
For the Year Ended December 31, 2024
(With Comparative Totals for December 31, 2023)

Changes in Net Assets Without Donor Restrictions

	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
SUPPORT AND REVENUE	2024	2023	2024	2023	2024	2023	2024	2023
Direct Support								
Friends of Scouting - Gross	$ 158,161	$ 185,476	$	$	$	$	$ 158,161	$ 185,476
Less Provision for Uncollectable	0	0					0	0
Net Friends of Scouting	158,161	185,476	-	-	-	-	158,161	185,476
Project Sales	6,581	7,571					6,581	7,571
Special Events - Gross	606,969	583,665					606,969	583,665
Less Cost of Direct Benefit	(122,533)	(257,198)					(122,533)	(257,198)
Net Special Events	484,436	326,467	-	-	-	-	484,436	326,467
Legacies and Bequests	171,136	315,553				1,900,000	171,136	2,215,553
Foundations and Trusts	189,224	184,233					189,224	184,233
Other Direct Support	70,299	40,316					70,299	40,316
Released from Restrictions	86,165	18,626		456,134			86,165	474,760
Total Direct Support	1,166,002	1,078,242	-	456,134	-	1,900,000	1,166,002	3,434,376
Indirect Support								
United Way	5,314	5,000					5,314	5,000
Total Indirect Support	5,314	5,000	-	-	-	-	5,314	5,000
Revenues								
Sale of Supplies - Gross	9,675	5,702					9,675	5,702
Less of Cost of Goods Sold	0	0					0	0
Net Sale of Supplies	9,675	5,702					9,675	5,702
Product Sales - Gross	688,271	929,552					688,271	929,552
Less Cost of Sales Sold	(215,655)	(275,757)					(215,655)	(275,757)
Less Commissions Paid to Units	(256,572)	(291,929)					(256,572)	(291,929)
Net Product Sales	216,044	361,866					216,044	361,866
Investment Income	61,193	3,674			273,524	272,392	334,717	276,066
Gain on Sale of of Land							0	0
Camping Revenue, net of expense of $0	1,142,758	763,944					1,142,758	763,944
Activity Revenue	172,693	388,687					172,693	388,687
Other Revenue	335,999	449,032					335,999	449,032
Total Revenue	1,938,362	1,972,905	-	-	273,524	272,392	2,211,886	2,245,297
TOTAL SUPPORT & REVENUE	$ 3,109,678	$ 3,056,147	$	$ 456,134	$ 273,524	$ 2,172,392	$ 3,383,202	$ 5,684,673
EXPENSES								
Program Services	2,705,561	2,444,088	274,676	314,877			2,980,237	2,758,965
Support Services								
Management & General	215,060	175,455	2,653	4,873			217,713	180,328
Fundraising	287,417	229,192	2,948	3,987			290,365	233,179
Total Supporting Services	502,477	404,647	5,601	8,860	-	-	508,078	413,507
Charter and National Service Fee	69,937	55,200					69,937	55,200
TOTAL EXPENSES	3,277,975	2,903,935	280,277	323,737	-	-	3,558,252	3,227,672
Changes in Net Assets Without Donor Restrictions	$ (168,297)	$ 152,212	$ (280,277)	$ 132,397	$ 273,524	$ 2,172,392	$ (175,050)	$ 2,457,001

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Activities and Changes in Net Assets - With Donor Restrctions
For the Year Ended December 31, 2024
(With Comparative Totals for December 31, 2023)

Changes in Net Assets With Donor Restrictions	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
	2024	2023	2024	2023	2024	2023	2024	2023
Direct Support								
Capital Campaign	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legacies and Bequests	-	250,200					-	250,200
Foundations and Trusts	59,492	137,147					59,492	137,147
Other Direct Support	52,973	9,883			1,000	1,000	53,973	10,883
Total Direct Support	112,465	397,230	-	-	1,000	1,000	113,465	398,230
Revenue								
Change in Value of Split-interest Agreement					2,710	(10,532)	2,710	(10,532)
							-	-
Total Revenue	-	-	-	-	2,710	(10,532)	2,710	(10,532)
Net Assets Released from Restrictions								
Released from Restrictions	(86,165)	(18,626)		(456,134)			(86,165)	(474,760)
Total Reclassification of Net Assets	(86,165)	(18,626)	-	(456,134)	-	-	(86,165)	(474,760)
Change in Net Assets With Donor Restrictions	$ 26,300	$ 378,604	$ -	$ (456,134)	$ 3,710	$ (9,532)	$ 30,010	$ (87,062)

San Diego - Imperial Council, Boy Scouts of America
Statement of Change in Net Assets - Summary
For the Year Ended December 31, 2024
(With Comparative Totals for December 31, 2023)

				Total All Funds	
NET ASSETS - BEGINNING	**Operating Fund**	**Capital Fund**	**Endowment Fund**	2024	2023
Without Donor Restrictions	$ 2,655,443	$ 2,616,913	$ 0	$ 5,272,356	$ 4,275,583
With Donor Restrictious	494,731	0	3,675,766	4,170,497	2,508,549
Total Net Assets, Beginning of Year	3,150,174	2,616,913	3,675,766	9,442,853	6,784,132
Changes in Net Assets Without Donor Restrictions	(168,297)	(280,277)	273,524	(175,050)	2,457,001
Change in Net Assets With Donor Restrictions	26,300		3,710	30,010	(87,062)
Net Change	(141,997)	(280,277)	277,234	(145,040)	2,369,939
Transfers - Without Donor Restrictions	(2,280,160)	503,523	1,915,331	138,694	-
Adjustments to Net Assets With Donor Restrictions			(138,694)	(138,694)	1,749,010
Adjustments to Net Assets Without Donor Restrictions				-	(1,460,228)
Total Net Change in Net Assets	(2,422,157)	223,246	2,053,871	(145,040)	2,658,721
NET ASSETS - END					
Without Donor Restrictions	206,986	2,840,159	2,188,855	5,236,000	5,272,356
With Donor Restrictions	521,031	0	3,540,782	4,061,813	4,170,497
Total Net Assets, End of Year	$ **728,017**	$ **2,840,159**	$ **5,729,637**	$ 9,297,813	$ 9,442,853

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Functional Expenses
For the Year Ended December 31, 2024
(With Comparative Totals for December 31, 2023)

	Program Services	Supporting Services			2024 Total	2023 Total
		Mgt & Gen	Fundraising	Total		
Employee Compensation						
Salaries	$ 979,166	$ 96,749	$ 87,074	$ 183,823	$ 1,162,989	$ 996,033
Employee Benefits	110,289	13,525	12,163	25,688	135,977	141,901
Payroll Taxes and Related Expenses	113,447	13,309	11,988	25,297	138,744	154,997
Total Employee Compensation	1,202,902	123,583	111,225	234,808	1,437,710	1,292,931
Other Expenses						
Professional fees	161,604	36,700	13,765	50,465	212,069	236,062
Supplies	540,024	6,073	82,371	88,444	628,468	308,103
Telephone	14,417	1,780	1,913	3,693	18,110	15,031
Postage and shipping	1,887	226	203	429	2,316	4,743
Occupancy	288,767	4,546	4,091	8,637	297,404	335,439
Rental and maintenance of equipment	89,197	5,863	10,748	16,611	105,808	102,343
Printing and publication	36,858	3,769	26,871	30,640	67,498	22,099
Vehicle and travel	73,728	6,449	6,422	12,871	86,599	133,313
Conferences and meetings	19,961	1,420	1,216	2,636	22,597	96,759
Specific assistance to individuals	24,222			0	24,222	2,608
Recognition and awards	61,817	1,889	3,366	5,255	67,072	72,022
Insurance	63,629	7,723	6,951	14,674	78,303	124,273
Other	128,916	15,812	19,531	35,343	164,259	177,316
Total Other Expense	1,505,027	92,250	177,448	269,698	1,774,725	1,630,111
Depreciation of Buildings/Equipment	272,308	1,880	1,692	3,572	275,880	249,430
Total Functional Expenses	$ 2,980,237	$ 217,713	$ 290,365	$ 508,078	$ 3,488,315	$ 3,172,472

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Cash Flows
For the Year Ended December 31, 2024
(With Comparative Totals for December 31, 2023)

	Operating Fund	Capital Fund	Endowment Fund	Total All Funds 2024	Total All Funds 2023
Cash Flows from Operating Activities:					
Total Net Change in Net Assets	$ (2,422,157)	$ 223,246	$ 2,053,871	$ (145,040)	$ 2,658,721
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:					
Depreciation		275,880		275,880	249,430
Changes in operating assets and liabilities:					
Accounts Receivable, Net	218,502			218,502	(244,975)
Promises to Give, Net	214,921	0		214,921	(88,414)
Inventories	(8,764)			(8,764)	54,085
Deferred Activity Expense	-			-	0
Prepaid Expenses	(53,503)			(53,503)	67,668
Accounts Payable	88,364	18,908		107,272	(58,339)
Accrued Expenses	29,450			29,450	(26,341)
Custodial Accounts	(107,125)		(58,200)	(165,325)	(134,635)
Deferred Activity Income	(51,600)			(51,600)	(62,354)
Other Current Liabilities	3,714			3,714	(32,512)
Net Cash Provided (Used) by Operating	(2,088,198)	518,034	1,995,671	425,507	2,418,288
Cash Flows from Financing Activities:					
Custodial Accounts			(177,165)	(177,165)	17,653
Borrowing on Capital Assets		(2,185)		(2,185)	667
Payments on Capital Asset Borrowings		(8,469)		(8,469)	(19,388)
Net Cash Provided (Used) by Financing	0	(10,654)	(177,165)	(187,819)	(1,068)
Cash Flows from Investing Activities:					
Net Investment Activity	0		183,367	183,367	(1,527,303)
Cash Received from Sale of Fixed Assets				0	-
Purchase of Fixed Assets		(507,380)		(507,380)	(311,450)
Net Cash Provided (Used) by Investing	-	(507,380)	183,367	(324,013)	(1,838,753)
Net Change in Cash	(2,088,198)	0	2,001,873	(86,325)	578,467
Beginning Cash and Cash Equivalents	2,884,146	0	12,982	2,897,128	2,318,661
Ending Cash and Cash Equivalents	$ 795,948	$ 0	$ 2,014,855	$ 2,810,803	$ 2,897,128

The Accompanying Notes are an Integral Part of the Financial Statements

Note 1. Organization and Nature of Activities

The San Diego-Imperial Council, Boy Scouts of America (the Council), operates in California, including the counties of San Diego and Imperial. The Council's website address is www.sdicbsa.org. The Council has four camping facilities located within its service area. The Council also maintains control of a trust fund with a corporate trustee, which was established for the benefit of the Council. The Council is an independent not-for-profit organization devoted to promoting, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the Congressional Charter, Bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting programs of promoting the ability of boys and girls, and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America. In addition to support for organizational and programmatic Scouting activities, the National Council of the Boy Scouts of America (the "National Council") provides components of the Council's employee benefit plans and liability insurance as well as components of the Council's technology, software, and other items. The Council delivered Scouting to 6,507 youth members in 2022. Scouting programs include the following:

The Council's programs are classified as follows:

Lion Scouts - A fun introduction to the Scouting program for kindergarten-age youth eager to get going! Lions do adventures with their adult partners and other Lions every month. This program introduces youth and their families to Scouting and the outdoors as it builds a foundation of character. A Lion den is part of the Cub Scout pack.

Tiger Scouts - One-year, family-oriented program for a group of teams, each consisting of a first-grade (or 7-year-old) boy or girl and an adult partner (usually a parent). A Tiger den is part of the Cub Scout pack.

Cub Scouting – Family- and community-centered approach to learning citizenship, compassion, and courage through service projects, ceremonies, games, and other activities promoting character development and physical fitness.

Scouts BSA – Scouts BSA is a year-round program for youth 11-17 years old that provides fun, adventure, learning, challenge, and responsibility to help them become the best version of themselves.

Venturing Provides experiences to help young men and women, ages 14 - or 13 with completion of the eighth grade-through 20, become mature, responsible, caring adults. Young people learn leadership skills and participate in challenging outdoor activities, including having access to Boy Scout camping properties, a recognition program, and Youth Protection training.

Sea Scouts - For over 100 years Sea Scouting has promoted better citizenship and improved members' boating skills through instruction and practice in water safety, boating skills, outdoor, social, service experiences, and knowledge of our maritime heritage.

Learning for Life - Program that enables young people to become responsible individuals by teaching positive character traits, career development, leadership, and life skills so they can make ethical choices and achieve their full potential.

Note 1. Organization and Nature of Activities (continued)

Families can choose to sign up their sons and daughters who are ages 5-10 for Cub Scouts. Chartered organizations may choose to establish a new girl pack, establish a pack that consists of girl dens and boy dens or remain an all-boy pack. Cub Scout dens will be single gender - all boys or all girls. In February 2019, using the same curriculum as the former "Boy Scout" program, Scouts BSA launched its new program enabling all eligible youth ages 11-17 to earn the Eagle Scout rank. This unique approach allows the organization to maintain the integrity of the single-gender model while also meeting the needs of today's families.

Note 2. Summary of Significant Accounting Policies

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives. The accounts of the Council are maintained in three self-balancing fund groups according to their nature and purposes as follows:

General Operating Fund – The general operating fund is used to account for the Council's operating activities.

Capital Fund – The capital fund is used to account for property, buildings, equipment, and legally restricted cash that is to be expended for property, buildings, and equipment and related debt payments. Also, included in this fund are investments either restricted or designated for capital repair and improvements where the income is either designated or restricted for those particular items. Revenues and expenses related to the capital fundraising campaign are also included in this fund.

Endowment Fund – The endowment fund is normally used to account for amounts of gifts and bequests accepted with legal restrictions based on donor stipulation that the principal be maintained intact in perpetuity, until the occurrence of a specified event or for a specified period, and that only income from the investment thereof be expended either for general purposes or for purposes specified by the donor. Investment funds with and without donor restrictions are also included in the endowment fund.

Certain donor-restricted net assets have been restricted by donors to be maintained by the Council in perpetuity.

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2018, the Council adopted the provisions of Accounting Standards Update ("ASU") 2016-14: Not-for-Profit-Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Council's liquidity, financial performance, and cash flows.

Note 2. Summary of Significant Accounting Policies, (continued)

Prior Year Summarized Comparative Information
The financial statements and certain notes include certain prior year summarized comparative information in total, but not by fund balance. Such information does not always include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Accordingly, such information should be read in conjunction with the Council's financial statements as of and for the year ended December 31, 2023, from which the summarized comparative information was derived.

Use of Estimates
The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents
The Council considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

Restricted Cash
At December 31, 2024 and 2023, restricted cash consists of cash received from donor contributions restricted for capital projects. The funds are placed into a separate bank account and as payments are made for the capital projects, operating funds are reimbursed through restricted cash. Fund 2 restricted cash totaled $0 and $0, respectively, for the years ended December 31, 2024, and 2023.

Concentration of Credit Risk
The Council maintains its cash and cash equivalents in financial institution accounts, which may, at times, exceed the federally insured limit of $250,000 set by the Federal Deposit Insurance Corporation. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash held in such institutions.

Accounts Receivable
Effective January 1, 2023, the Organization adopted the provisions of FASB ASC Topic 326, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments (ASU 2016-13). This update establishes the current expected credit loss (CECL) model established by ASU 2016-13, which requires the immediate recognition of estimated expected credit losses over the life of a financial instrument, including trade receivables, net investments in leases (for lessors with sales-type or direct financing leases), and certain off-balance sheet credit exposures. The estimate of expected credit losses considers historical information as well as current and future economic conditions and events. The Organization adopted this standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements.

Interfund Loans
The Council records interfund loans on a single line in the asset section of the statement of financial position, and classifies them as current or long-term based on the intended repayment date of the loan. The total of all three interfund loan accounts must be zero in the totals column of the statement of financial position.

Note 2. Summary of Significant Accounting Policies, (continued)

Inventories
Inventories, which consist primarily of Scouting supplies, are stated at the lower of average cost or net realizable value.

Land, Buildings, Equipment, Construction in Process and Related Depreciation
Purchased property and equipment are stated at cost. Maintenance and repairs are charged to operations when incurred. Betterments and renewals of $2,000 or more are capitalized. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in the change in net assets.

Depreciation of property and equipment and amortization of leasehold improvements are computed using the straight-line method based on the shorter of the estimated useful lives or lease terms of the assets as follows:

Assets	Estimated Useful Lives
Land improvements	25 – 40 years
Buildings and leasehold improvements	25 – 40 years
Furniture, fixtures and equipment	5 10 years

Donations of property and equipment are recorded as contributions at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose based on its fair value. Assets donated with explicit restrictions regarding their use, absent donor stipulations regarding how long those donated assets must be maintained, are recorded as net assets with donor restrictions. The Council reports expirations of donor restrictions when the donated or acquired assets are placed into service as instructed by the donor. The Council reclassifies net assets with donor restrictions that are temporary in nature to net assets without donor restrictions at that time.

Investments
Investments with readily determinable fair values are measured at fair value in the statement of financial position. The fair value of investments in the BSA Commingled Fund have been calculated using the net asset value (NAV) of the Council's ownership in the partners' capital. Interest, dividends, realized and unrealized gains and losses on investments, net of fees, are recorded as investment return in the statement of activities and changes in net assets. Realized gains and losses are determined on a specific identification basis. Realized and unrealized gains and losses, interest, and dividends on investments are recorded as net assets without donor restriction unless such amounts are restricted by the donor or by law. Investments received as gifts are recorded at the estimated fair value at the date of the gift. Investments are classified based on their original maturities. Investments with original maturities of less than 12 months are classified as short-term investments.

Note 2. Summary of Significant Accounting Policies, (continued)

Long-lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. No impairment charges were recorded during the years ended December 31, 2024, and 2023.

Revenue Recognition

Revenue Recognition Revenue from Exchange Transactions: The Council recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Council records the following exchange transaction revenue in its statement of activities and changes in net assets for the years ending December 31, 2024, and 2023:

Trading Post sales - The Council operates Trading Posts at its summer camps, which sell Scouting-related merchandise on a retail basis to customers. The performance obligation is the delivery of the good to the customer. The transaction price is established by the Council based on retail prices suggested by the suppliers. As each item is individually priced, no allocation of the transaction price is necessary. The Council recognizes revenue as the customer pays and takes possession of the merchandise. Some merchandise is sold with a right of return. If probable customer returns exist at the end of an accounting period, the Council estimates and records in its financial statements a liability for such returns, which offsets revenue. No liability for probable customer returns was considered necessary as of December 31, 2024, and 2023.

Product sales - To help Scout packs and troops raise the money they need to fund programs and activities throughout the year, the Council participates in the Trail's End Popcorn program. Scout packs and troops purchase popcorn from the Council, which they then resell to customers. The Scout packs and troops earn a commission of 35% on each sale they make, which may be used to offset the price of the popcorn they purchase from the Council. The popcorn sale also helps the Council raise money in support of its programs. Popcorn sales to Scout units start in the fall of each year, with the units placing their orders online through the Trail's End website. The price the Scout unit pays for the popcorn is established by the Council, and each item is individually priced, so no allocation of the transaction price is required. Many BSA units are allowed to purchase popcorn "on account" with payment due at a later date. Per FASB ASU 2014-09, the Council is required to assess the probability of collecting these accounts receivable in order to determine whether there is a substantive transaction between the council and the unit. In making this collectability assessment, the Council exercises judgment and considers all facts and circumstances, including its knowledge of the customer. The Council uses the Trail's End website to track and manage unit accounts receivable. With popcorn sales, the performance obligation is delivery of the product, which is fulfilled by the Council at predetermined times and locations. Revenue recognition occurs when the product has been delivered.

Note 2. Summary of Significant Accounting Policies, (continued)

The Council presents separately in its statements of activities and changes in net assets gross revenues from popcorn sales, cost of goods sold, and unit commissions (retained by or paid to the unit). Scout units have the right to return to the Council any unsold product, subject to a return-by date of October 31, 2024. As of December 31, 2024, and 2023, no probable popcorn returns existed. Accordingly, no liability for probable customer returns was considered necessary.

Camping and Activity revenue - The Council conducts program-related experiences such as Day Camps, Day Hikes, Weekend Overnights, Camporees, and Summer Camps where the performance obligation is delivery of the program. Fees for camps and activities are set by the Council. For resident camps, fees include program supplies, meals, lodging, recognition items, staffing, and facility costs. As is customary, these items are not separately priced and are therefore considered to be one performance obligation. Activities such as the National Scout Jamboree may include a transportation component in the transaction price. Some special camp programs do incur additional fees (shooting sports, for example), which are separately priced. BSA activities such as Wood Badge may involve program supplies, recognition items, and meals, and are also considered to be one performance obligation. Fees collected in advance of delivery of the camp or activity are initially recognized as liabilities (deferred revenue) and are only recognized in the statements of activities after delivery of the program has occurred.

Special fundraising event revenue: The Council conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event— the exchange component, and a portion represents a contribution to the Council. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Council. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Council, are recorded as costs of direct donor benefits in the statement of activities and changes in net assets. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Council. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation(s). Accordingly, the Council separately presents in its statement of activities and changes in net assets or notes to financial statements] the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Council in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event. For special event fees received before year-end for an event to occur after year-end, the Council follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

Other Revenue: Other revenue consists primarily of rent revenue and is recognized on a monthly basis as earned.

Note 2. Summary of Significant Accounting Policies, (continued)

Accounts Receivable

An allowance for doubtful accounts for estimated losses that result from the failure or inability of customers to make required payments is considered. In addition, the additional method and assumptions are not deemed to be more than zero for an expected loss. When determining the allowance, the Organization considers the probability of recoverability of accounts receivable based on past experience, taking into account current collection trends as well as general economic factors. Credit risks are assessed based on historical write-offs, net of recoveries, as well as an analysis of the aged accounts receivable balances with allowances generally increasing as the receivable ages if that receivable expected loss is deemed more than zero. At that time, accounts receivable would be reserved with an allowance for doubtful accounts. The analysis of receivables is performed throughout the year. For the year ended December 31, 2024 and 2023, management determined that an allowance was not necessary based on the factors above. As a result, the allowance for uncollectable accounts was $0 as of December 31, 2024 and 2023.

Contributions Receivable

Unconditional promises to give (pledges) that are to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are initially recorded at the fair value of their estimated future cash flows as of the date of the promise to give through the use of a present value discount technique. In periods subsequent to initial recognition, unconditional promises to give are reported at the amount management expects to collect and are discounted over the collection period using the same discount rate as determined at the time of initial recognition. The discount rate determined at the initial recognition of the unconditional promise to give is based upon management's assessment of many factors, including when the receivable is expected to be collected, the creditworthiness of the other parties, the Council's past collection experience and its policies concerning the enforcement of promises to give, expectations about possible variations in the amount or timing, or both, of the cash flows, and other factors concerning the receivables collectability. Amortization of the discounts is included in support from contributions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. An allowance for uncollectible pledges is recorded when the Council determines, based on historical experience and collection efforts, that a contribution receivable (carried over from a prior year) is uncollectible. As of December 31, 2024, and 2023, contributions receivable was approximately $23,000 and $238,000.

Functional Expenses

The costs of providing the Scouting program and supporting services have been summarized on the statement of activities and changes in net assets on a functional basis. Most expenses can be directly attributed to the program or supporting functions. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses in this category include occupancy, depreciation, office expenses, insurance, salaries and wages of support personnel, including the Scout executive's, accounting, information technology personnel, and payroll taxes. The basis of allocation of these expenses is the result of a time study of staff performed every three years. The percentage of time allocated to each of the programs and the supporting functions is based on the average of the results of three separate studies and is applied to the expenses that are allocated. In accordance with the policy of the National Council of the Boy Scouts of America (the "National Council"), the payment of the charter fee to the National Council is not allocated as a functional expense. The financial statements report expenses by function in the Statement of Functional Expenses.

Note 2. Summary of Significant Accounting Policies, (continued)

Donated Materials and Services

Donated land, buildings, equipment, investments, and other noncash donations are recorded as contributions at their fair market value at their date of donation. The Council reports the donations in the net assets without donor restrictions category, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets must be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported in the net assets with donor restrictions category. Per FASB ASU 2016-14 and absent explicit donor stipulations about how long those long-lived assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Council. Some members of the Council have donated significant amounts of time to the Council in furthering its programs and objectives. However, no amounts have been included in the financial statements for donated member or volunteer services since they did not meet the criteria for recognition.

Advertising Costs

Advertising costs are expensed when incurred.

Custodial Accounts

Custodial accounts represent amounts held by the Council as custodian for a trust for which they are trustee, registration fees for member units, amounts on deposit for affiliated Scouting associations for their future use, and amounts on deposit by member units for purchases of uniforms and supplies. From time to time, transactions occur wherein certain funds deposited in the Custodial Accounts are properly funds of the Council. In such instances, after account reconciliation, those funds are transferred to the Council's operating account.

Income Taxes

The Council is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. The Council is subject to federal income tax on any unrelated business taxable income. The Council evaluates its uncertain tax positions, if any, on a continual basis through review of its policies and procedures, review of its regular tax filings, and discussions with outside experts. No uncertain tax positions were identified by the Council as of December 31, 2024, and 2023.

The Council's policy is to classify income tax penalties and interest as interest expense in its financial statements. During the years ended December 31, 2024 and 2023, respectively, the Council incurred no penalties and interest. The Council's Federal Return of Organizations Exempt from Income Tax (Forms 990) for 2022, 2023 and 2024 are subject to examination by the IRS, generally for the three years after they were filed. The Council's CA Exempt Organization Annual Information Returns (Forms 199 and RRF-1) for 2021, 2022, 2023, and 2024 are subject to examination by CA, generally for the four years after they were filed. As of the date of this report, the Council's 2023 returns were previously filed.

Note 2. Summary of Significant Accounting Policies, (continued)

Fair Value Measurement

The FASB established a framework for measuring fair value and disclosing fair value measurements to fiuancial statement users. Fair value is the price that would be received to sell an asset or paid to transfer a liability (referred to as the "exit price") in an orderly transaction betweeu market participants in the principal market, or if none exists, the most advantageous market, for specific assets or liabilities at the measurement dates. The fair value should he based on assumptions that market participants would use, including consideration of nonperformance risk.

In determining fair value, the Council uses various valuation approaches. The FASB established a hierarchy for inputs used in measuring fair value that maximizes the usc of observahle inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based ou market data obtained from sources independent of the Council. Unobservable inputs are inputs that reflect the Council's assumptions about assumptions market participants would use in pricing the assets or liabilities developed based on the best information available in the circumstances.

The hierarchy is broken down into three levels based on the observability of inputs as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets to which the Council has access.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must he observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The availability of obscrvable inputs can vary and is affected by a wide variety of factors, including, for example, the type of asset or liability, the liquidity of markets and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Council in determining fair value is greatcst for instruments categorized in Level 3.

In certain cases, the inputs used to measurc fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Note 2. Summary of Significant Accounting Policies, (continued)

Fair value is a market-based measure considered from the perspective of a market participant rather than an organization-specific measure. Therefore, even when market assumptions are not readily available, the Council's own assumptions are set to reflect those that the Council believes market participants would use in pricing the asset or liability at the measurement date.

Recently Issued Accounting Standards

During 2022, the Council adopted Leases (Topic 842) Discount Rate for Lessees That Are Not Public Business Entities (ASU-2021-09)— Topic 842 currently provides lessees that are not public business entities with a practical expedient that allows them to elect, as an accounting policy, to use a risk-free rate as the discount rate for all leases. The amendments in this Update allow those lessees to make the risk-free rate election by class of underlying asset, rather than at the entity-wide level. An entity that makes the risk-free rate election is required to disclose which asset classes it has elected to apply a risk-free rate. The amendments require that when the rate implicit in the lease is readily determinable for any individual lease, the lessee use that rate (rather than a risk-free rate or an incremental borrowing rate), regardless of whether it has made the risk-free rate election. Entities, including local councils, that have not yet adopted Topic 842 as of November 11, 2021, are required to adopt the amendments in this Update at the same time that they adopt Topic 842.

During a prior year, the Council adopted Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842), Effective Dates for Certain Entities (ASU 2021-05). In order to give immediate relief to certain entities as a result of the widespread, adverse economic effects caused by the COVID-19 pandemic, on June 3, 2021, the FASB issued ASU No. 2021-05, This Accounting Standards Update defers the effective dates of FASB ASC Topics 606 and 842 to fiscal years beginning after December 15, 2019 and December 15, 2020, respectively, for certain entities that had not issued their financial statements (or made them available for issuance) as of June 3, 2021. The Council adopted FASB ASC 606 with no effect on its net assets.

During 2021, the Council adopted Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (ASU 2020-07)— Effective in 2022, the amendments in this Update apply to nonprofit organizations that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms). The amendments address presentation and disclosure of contributed nonfinancial assets. The term nonfinancial asset includes fixed assets (such as land, buildings, and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets.

Note 3. Liquidity and Availability of Funds

The Council's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are as follows:

	2024	2023
Cash—Operating Fund	$ 795,947	$ 2,884,146
Contributions receivable—Operating Fund	23,204	238,125
Accounts receivable—Operating Fund	82,136	300,638
Total financial assets as of year end	901,287	3,422,909
Appropriation from quasi-endowment for general expenditure in subsequent year	-	-
Total financial assets available to meet general expenditures within the next 12 months	**$ 901,287**	**$ 3,422,909**

The Council's endowment funds consist of donor-restricted endowments and a quasi-endowment. Income from donor-restricted endowments is restricted for specific purposes and, therefore, is not available for general expenditure.

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Council invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the Council has a quasi-endowment established. Although the Council does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its quasi-endowment could be made available if necessary. However, donor-restricted endowment contains investments with lock-up provisions that would reduce the total investments that could be made available (see Note 14 for disclosures about investments).

Note 4. Fund Balance Transfers

Certain cash transfers between funds were made during the year to properly report all funds on a basis consistent with executive board designations and the Council's accounting policies.

Note 5. Promises to Give

Contributions receivable consist of the following as of December 31, 2024 and 2023:

	2024	2023
Friends of Scouting	$ 23,204	$ 238,125
Less: Discount for timing of cash flows	-	-
Subtotal	23,204	238,125

Note 5. Promises to Give, (continued)

Less: Allowance for uncollectible	-	-
Net	$ 23,204	$ 238,125
Pledges receivable, due in:		
Less than one year	$ 23,204	$ 238,125
One to five years	-	-
More than five years	-	-
	$ 23,204	$ 238,125

Note 6. Land, Buildings, and Equipment

Land, buildings and equipment in the Capital Fund, consisted of the following at December 31, 2024 and 2023:

	2024	2023
Land	$1,032,053	$1,032,053
Building	4,997,739	4,806,040
Land and Leasehold Improvements	2,001,242	1,891,826
Furniture and equipment	789,714	1,035,443
Vehicles	173,186	102,282
Aquatic Equipment	132,086	129,382
Construction in Process	591,443	200,567
	9,717,463	**$9,197,593**
Less: accumulated depreciation	(6,856,560)	(6,580,680)
Net book value—land, buildings, and equipment	**$2,860,903**	**$2,616,913**

Note 7. Investments

Investments at December 31, 2024 and 2023 are composed of the following:

	2024	2023
Money market	$ 546,374	$ 848,994
Fixed income	1,440,809	1,058,738
Equities	1,666,047	1,937,771
Pooled income trust funds	195,511	186,605
Hillam – land in Colorado	95,000	95,000
Total investments	**$3,943,741**	**$4,127,108**

Note 7. Investments, (continued)

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with varions investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the financial statements.

The following schedule summarizes the investment return in the Statement of Activities and Changes in Net Assets for the years ended December 31, 2024 and 2023:

	2024	2023
Interest	$ 105,191	$ 86,902
Net realized gains	\-	18,395
Net unrealized gains (losses)	254,024	194,079
Trustee and other fees	(24,498)	(23,310)
Total investment return, net	**$ 334,717**	**$276,066**

The above investment return is classified in the 2024 and 2023 Statement of Activities and Changes in Net Assets as follows:

	2024	2023
Investment return recorded:		
Within net assets without donor restrictions	334,717	276,066
Total investment return, net	**$ 334,717**	**$276,066**

Income from interest and dividends on investments and realized and unrealized gains and losses on the sales of investments ("investment income, gains, and losses") are recorded initially in the Endowment Fund. Distributions of investment income and net realized gains from the Endowment Fund are recorded as income by the Operating and Capital funds in the period in which the distributions are made in accordance witb the Council's spending policy (Note 14).

Note 8. Assets Held and Liabilities Under Split-Interest Agreements

Charitable Trusts

We act as trustee for an irrevocable trust. The trust is governed by a trust agreement, which generally provide for a future distribution of cash or other assets to us, in whole or in part upon the occurrence of a specific event, The trust assets are recorded at fair value, and a related liability for future payments to be made to the specified eight beneficiaries is recorded at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the liability. The liability for future trust payments to the donor is reduced by payments made to the donor and is adjusted to reflect amortization of the discount and changes in assumptions at the end of the year.

Note 8. Assets Held and Liabilities Under Split-Interest Agreements, (continued)

The liabilities for this trust are recorded at the net present value, which is calculated using a risk-adjusted discount rate of 3% and applicable mortality rates for the 8 named beneficiaries in the trust. The beneficiaries each receive $7,500 each year until their death. During 2024, the trust reached an agreement with the 8 beneficiaries to pay them a one-time payment to terminate trust obligations on a going forward basis. As a result, the Council is holding the remaining $1,800 in a bank account that remained after the beneficiary payouts.

Note 9. Beneficial Interest In Charitable Remainder Trusts Held by Others

We have been named as an irrevocable beneficiary of several charitable trusts held and administered by independent trustees. These trusts were created independently by donors and are administered by outside agents designated by the donors. Therefore, we have neither possession nor control over the assets of the trusts. At the date we receive notice of a beneficial interest, a contribution with donor restrictions is recorded in the statements of activities, and a beneficial interest in charitable trusts held by others is recorded in the statements of financial position at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptious market participants would use in pricing the expected distributions to be received under the agreement. Thereafter, beneficial interests in the trusts are reported at fair value in the statements of financial position, with changes in fair value recognized in the statements of activities. Upon receipt of trust distributions or expenditures, or both, in satisfaction of the donor-restricted purpose, if any, net assets with donor-imposed time or purpose restrictions are released to net assets without donor restrictions. Trust distributions with donor-imposed restrictions that are perpetual in nature are transferred to the endowment, in which case, net assets with donor-restrictions are not released.

NOTE 10. Deferred Revenue

The activity and balances for deposits and deferred revenue from contracts with customers are shown in the following table:

	Camps	Activities	Other	Total
Balance at December 31, 2022	$10,830	$ 106,047	$10,780	**$127,657**
Revenue recognized	(10,830)	(106,047)	(10,780)	(127,657)
Payments received for future performance obligations	17,525	47,778	-	65,303
Balance at December 31, 2023	17,525	47,778	-	65,303
Revenue recognized	(17,525)	(47,778)	-	(65,303)
Payments received for future performance obligations	9,760	3,050	893	13,703
Balance at December 31, 2024	**$ 9,760**	**$ 3,050**	**$ 893**	**$ 13,703**

Note 11. Special Event Revenue

Gross receipts from special fundraising events recorded by the Council consists of exchange transaction revenue and contribution revenue. As a result of adopting FASB ASU 2014-09 during 2019, the Council is required to separately present the components of this revenue.

	2024	2023
Contributions	$606,969	$583,665
Special event revenue	-	-
Special fundraising events gross	$606,969	$583,665

Note 12. Fair Value Measurement

The following provide fair value measurement information for financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2024:

	Fair Value	Level 1	Level 2	Level 3
Money market	$ 546,374	$ 546,374	$	$
Fixed income funds	1,440,809	1,440,809		
Equities	1,666,047	1,666,047		
Investment in pooled income trust funds	195,511			195,511
Total financial assets	$ 3,848,741	$ 3,653,230	$ -	$ 195,511

The following table provides fair value measurement information for financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2023:

	Fair Value	Level 1	Level 2	Level 3
Money market	$ 848,994	$ 848,994	$	$
Fixed income	1,058,738	1,058,738		
Equities	1,937,771	1,937,771		
Investment in pooled income trust funds	186,605			186,605
Total financial assets	$ 4,032,108	$ 3,845,503	$ -	$ 186,605

The following table reconciles the Council's beginning to ending balance of its beneficial interest in a perpetual trust measured at fair value using significant unobservable inputs (Level 3) during the years ended December 31, 2024 and 2023:

Beneficial interest in trusts:	2024	2023
Balance, beginning of year	$186,605	$197,137
Changes in fair value of trust assets	8,906	(10,532)
Balance, end of year	$195,511	$186,605

Note 12. Fair Value Measurement, (continued)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following tables represent the council's Level 3 assets, the valuation techniques used to measure the fair value of the assets, the significant unobservable inputs, and the ranges of values for those inputs.

As of December 31, 2024

Assets	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Beneficial interest in trusts	$195,511	Present value of future cash flows	Fair value of assets contributed to trust	N/A

As of December 31, 2022

Assets	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Beneficial interest in trusts	$186,605	Present value of future cash flows	Fair value of assets contributed to trust	N/A

Note 13. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

	2024			
	Operating Fund	Capital Fund	Endowment Fund	Total
Subject to expenditure for a specific purpose:				
Scouting activities	$ -	$ -	$ -	$ -
Total purpose restrictions	-	-	-	-
Subject to the passage of time:				
Promises to Give	23,204	-		23,204
Total passage of time restrictions	23,204	-	-	23,204
Endowment:				
Subject to endowment spending policy and appropriation:				
General use	-	-	3,540,782	3,540,782
Total subject to endowment spending policy and appropriation	-	-	-	-
Subject to appropriation and expenditure when a specific event occurs:				
Capital improvement projects	-	-	-	-
Program activities	497,827	-	-	497,827
Total subject to appropriation and expenditure when a specific event occurs	-	-	-	-
Total net assets with donor restrictions	$ 521,031	$ -	$ 3,540,782	$ 4,061,813

Note 13. Net Assets With Donor Restrictions, (continued)

	2023			
	Operating Fund	Capital Fund	Endowment Fund	Total
Subject to expenditure for a specific purpose:				
Scouting activities	$ -	$ -	$ -	$ -
Total purpose restrictions	-	-	-	-
Subject to the passage of time:				
Promises to Give	238,125	-		238,125
Friends of Scouting	238,125	-	-	238,125
Endowment:				
Subject to endowment spending policy				
and appropriation:				
General use	-	-	3,675,766	3,675,766
Total subject to endowment spending policy				
and appropriation	-	-	3,675,766	3,675,766
Subject to appropriation and expenditure when				
A specific event occurs:				
Capital improvement projects	-	-	-	-
Program activities	256,606	-	-	256,606
Total subject to appropriation and				
Expenditure when a specific event occurs	-	-	-	-
Total net assets with donor restrictions	$ 494,731	$ -	$ 3,675,766	$ 4,170,497

Net assets were released from donor restrictions during 2024 and 2023 by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors as follows:

	2024	2023
Satisfaction of time restrictions:		
Time restrictions	$ 86,165	$ 18,626
Satisfaction of program restrictions:		
Scouting activities	-	-
Total satisfaction of program restrictions	-	-
Satisfaction of capital restrictions		
Capital restrictions	-	-
Total net assets released from restriction	$ 86,165	$ 18,626

Note 14. Endowment Fund

The Council's endowment includes both donor-restricted endowment and funds designated by the Board of Directors to function as endowments. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of relevant law

The Council is subject to the State Prudent Management of Institutional Funds Act (SPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Council's Board of Directors has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Council considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Council has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with SPMIFA, the Council considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the fund
(2) The purposes of the organization and the donor-restricted endowment fund
(3) General economic conditions
(4) The possible effect of inflation and deflation
(5) The expected total return from income and the appreciation of investments
(6) Other resources of the organization
(7) The investment policies of the Council.

Endowment net assets consisted of the following at December 31, 2024:

	2024					
		Without Donor Restrictions		With Donor Restrictions		Total
Donor-restricted endowment funds, perpetual in duration—original gift amount	$	-	$	2,978,968	$	
Donor-restricted endowment funds— program services		-		561,814		561,814
Board-designated endowment funds		2,188,855		-		2,188,855
Donor-restricted capital funds		-		-		-
Total endowment net assets	$	2,188,855	$	3,540,782	$	5,729,637

Note. 14 Endowment Fund, (continued)

Changes in endowment net assets for the year ended December 31, 2024

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets—beginning of year	$ -	$ 3,675,766	$ 3,675,766
Investment return:			
Investment return	-	-	-
Transfer of income	-	-	-
Total investment returns	-	-	-
Board designations	2,188,855	-	2,188,855
Appropriation of endowment assets for expenditure	-	(134,984)	(134,984)
Endowment net assets—end of year	**$** 2,188,855	**$** 3,540,782	**$** 5,729,637

Endowment net assets consisted of the following at December 31, 2023:

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds, perpetual in duration—original gift amount	$ 329,218	$ 1,842,829	$ 2,172,047
Donor-restricted endowment funds— program services	-	1,842,469	1,842,469
Board-designated endowment funds	-	-	-
Donor-restricted capital funds	(329,218)	(9,532)	(338,757)
Total endowment net assets	**$** -	**$** 3,675,766	**$** 3,675,766

Changes in endowment net assets for the year ended December 31, 2023:

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets—beginning of year	$ 329,218	$ 1,842,829	$ 3,319,296
Investment return:			
Investment return		272,392	272,392
Transfer of income		1,570,077	1,570,077
Total investment returns			1,842,469
Board designation		-	-
Appropriation of endowment assets for expenditure	(329,218)	(9,532)	(338,757)
Endowment net assets—end of year	**$** -	**$** 3,675,766	**$** 3,675,766

Note 14. Endowment Fund, (continued)

Funds With Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or applicable state law requires the Council to retain as a fund of perpetual duration. In accordance with accounting principles generally accepted in the United States of America, deficiencies of this nature are reported in net assets with donor restrictions. There were no such deficiencies as of December 31, 2024 and 2023. The Council has interpreted the SPMIFA and applicable state trust law to permit spending from underwater endowments in accordance with prudent measures required under law.

Return Objectives and Risk Parameters

The Council has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor- restricted funds that the Council must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that it will earn a base return of 4.0 percent of the original principal, expressed in dollars, above the trailing three-year average of the Consumer Price Index. Asset allocations should be targeted to produce expected returns consistent with this target using long term historical returns of assets classes as a guide. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Council relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Council targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Council has a total return spending policy approved by the Board of Directors that allows the operating fund to receive and recognize investment earnings originating from the endowment funds. This is consistent with the Council's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Note. 15. Employee Benefit Plans

Retirement Plan

The National Council has a qualified defined benefit pension plan ("the plan") administered at the National Service Center that covers employees of the National Council and local councils, including the Local Council, Inc. The plan name is the Boy Scouts of America Master Pension Trust – Boy Scouts of America Retirement Plan for Employees. Effective December 31, 2018, the plan was frozen to employees with less than 15 years of vesting service, and whose age plus vesting service equaled less than 60 as of December 31, 2018 (non-grandfathered employees). From January 1, 2021 through July 31, 2021, employees with at least 15 years of vesting service and whose age plus vesting service equaled 60 or more as of December 31, 2018 (grandfathered employees) contributed 4.25 percent of compensation to the plan. Effective August 1, 2021, the plan was frozen to grandfathered employees, thereby freezing the plan for all BSA employees. The Council contributes 7.75 percent of eligible employees' compensation to the BSA retirement program. Pension expense (excluding the contributions made by employees) was approximately $20,000 and $73,000 for the years ending December 31, 2024 and 2023, respectively, and covered current service cost.

Thrift Plan

The Council has established a Thrift Plan covering substantially all of the employees of the Council. Participants in the Thrift Plan may elect to make voluntary before-tax contributions based on a percentage of their pay, subject to certain limitations set forth in the Internal Revenue Code of 1986, as amended. The Council has elected to match employee contributions to the Thrift Plan up to 50 percent of contributions from each participant, limited to 3 percent of each employee's gross pay. The Council did not contribute to the Thrift Plan in 2024 and 2023.

Health Care Plan

The Council's employees participate in a health care plan provided by the National Council. The Council pays a portion of the cost for the employees, and the employees pay the remaining portion and the cost for any of their dependents participating in the plan. During the years ended December 31, 2024 and 2023, the Council remitted approximately $28,000 and $39,000, respectively, on behalf of its employees to the National Council related to the health care plan.

Note. 16 Operating Leases

Facilities

The Council has operating lease agreements for its facilities that are essentially rent free and are located in Balboa Park, Fiesta Island and Camp Bashor in San Diego County. The Balboa Park lease was originally established in 1957. The lease for Balboa Park continues through March 31, 2027, with an option to extend for an additional 15 years. The lease also requires the Council to complete Development Plan improvements. In 1987, the Fiesta Island lease commenced and was a term of 25 years. The lease expired and the Council is on a month to month agreement with the City of San Diego at zero cost. Camp Bashor's lease is essentially rent free as well and continues through 2045 with two additional lease options. These leases have been excluded from implementation of ASU Topic 842 as being rent free or essentially rent free with no value.

Note. 16 **Leases, (continued)**

Equipment

The Organization has an equipment lease has terminated and does not have any that are over 12 months.

Included in the determination of the right-of-use asset and lease liability are any renewal options when the option is reasonably certain to be exercised. The operating lease does not have any that provides for an increase in future minimum annual rental payments.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Organization has applied the risk-free rate option to the facility and office equipment classes of assets.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total right-of-use asset and lease liability at December 31, 2024 are as follows:

The following summarizes the weighted-average remaining lease term and weight-average discount rate:

Weighted-average remaining lease term in years:		Weighted-average discount rate:	
Operating lease-equipment	.0	Operating leases	0.0%

The future minimum lease payments under noncancelable operating lease with terms greater than one year are listed below as of December 31, 2024:

December 31,	Operating
2025	$ -
Total lease payments	$ -
Less Discount	(-)
Present value of lease liability	$ -

Note 17. **Scout Shop**

The National Council operates a Scout shop within the Balboa Park facility of the Council. The National Council manages the Scout shop and pays the Council an 8 percent commission on gross sales up to $750,000 and 13 percent on sales greater than $750,000. The commissions earned (before expenses) by the Council during 2024 and 2023 amounted to approximately $53,000 for both years, which are included in other revenue in the Statement of Activities and Changes in Net Assets.

Note 18. Related Party Transactions

The Council purchases supplies and program materials from the National Council. The Council also incurs expenses from the National Council related to certain administrative services. Total expenses to the National Council were approximately $328,000 for both years ended December 31, 2024 and 2023, respectively. The accounts payable balance includes payables to the National Council of $0 and $0 as of December 31, 2024, and 2023, respectively.

Note 19. Donated Materials and Services

The Council is dependent upon donated materials from diverse groups to fulfill its mission. For the years ended December 31, 2024 and 2023, donated materials recorded in the financial statements as in-kind contributions totaled $0 and $0, respectively.

Note 20. Subsequent Events

The Council has performed an evaluation of subsequent events through December 11, 2025, which is the date the financial statements were available to be issued. Management is not aware of any subsequent event that would require adjustment to, or disclosure in, the financial statements.

Euclid Elementary

4166 Euclid Ave
San Diego, CA 92105

Principal
Ph.: 619-344-5600
Fax: 619-344-5626

June 10, 2026

To whom this may concern,

As the principal of a school where 98% of our students qualify for Title I services, I deeply value programs that provide meaningful opportunities for our students beyond the school day. Many of our families face barriers that limit access to extracurricular activities, making programs like Scoutreach an important resource for our community.

In fact, students had been asking for a scouting program at our school for several years before Scoutreach became available. Their excitement when the program was introduced reflected a genuine interest in the opportunities and experiences that scouting provides.

Throughout the program, I heard consistently positive feedback from students and families. Students genuinely enjoyed participating in Scoutreach and looked forward to the activities and experiences it provided. The program created an engaging environment where students could build friendships, learn new skills, and develop confidence in themselves.

Scoutreach supports many of the same goals we strive to foster in our students each day. Through its emphasis on character development, leadership, citizenship, responsibility, and service, students gain valuable life skills that extend well beyond the classroom. The program encourages teamwork, perseverance, respect for others, and a commitment to contributing positively to their community.

For our students, these experiences are more than just after-school activities—they are opportunities to grow as leaders, build self-esteem, and discover their potential. We are grateful for the positive impact Scoutreach has had on our students and families, and we strongly support continued funding so that more young people can benefit from this valuable program.

Jose Valdez
Principal
(619) 344-5600
jvaldez2@sandi.net

Title

Senior Veteran Home Solutions, Home Sweet Home

05/06/2026

id. 54055785

by **Michelle Lander** in **San Marcos Community Foundation**
on behalf of **Senior Veteran Home Solutions Inc**

14320 Ventura Bvld. Suite 418
Sherman Oaks, California
91423
United States
323-309-7567
info@svhomesolutions.org

Original Submission

05/06/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Senior Veteran Home Solutions, Home Sweet Home
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Home Sweet Home
Project Start Date	1/20/2026
Project End Date	12/31/2026
Date by Which Funds Will Be Expended:	6/15/2026
Total Number of People Served by this Project	25
Total Number of People Served by this Project in San Marcos Only	10

Grant Amount Requested	1500
	Organization Details
Organization Name	Senior Veteran Home Solutions
Organization Street Address	14320 Ventura Blvd. Suite 418 Sherman Oaks, CA 91423
Organization City	Sherman Oaks
Organization State	California
Organization Zip Code	91423
Organization Website	svhomesolutions.org
Organization's EIN	85-2423134 200 Senior Veteran Home Solutions Inc 67e25c47-95dc-4d3e-9a58-fcd852fc060c 14320 Ventura Blvd Suite 418 Sherman Oaks CA 91423 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-12-12T00:00:00 2026-01-20T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-12-10T00:00:00 2020 09
	Contact Information
Contact First Name	Michelle
Contact Last Name	Lander
Contact Title	Executive Director
Contact Phone	+13233097567

Contact Email	info@svhomesolutions.org
	Project Details
Briefly describe your request for funds.	Home Sweet Home is one of the programs with Senior Veteran Home Solutions that assists low-income elderly veterans to find housing and pay for the upfront expenses surrounding moving costs. Home Sweet Home is a good fit with your foundation as we are committed to serving one of the most systemically underserved and vulnerable populations of San Marcos. Home Sweet Home would like the opportunity to submit a request l for the grant amount of $1,500 to serve those who risked their lives serving all of us. Our program is committed to serving one of the most systemically underserved and vulnerable populations San Marcos.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Serving seniors is our primary focus and since 2019 we have been able to serve approximately 25 seniors a year and have slowly progressed from 2 to 3 clients per month since the Non Profit's Agency's inception. Senior Veteran Home Solutions has made every effort to make an impact on each senior veteran that needs help. If we are unable to secure housing or if the individual is not interested in being placed in a home, gift cards, food, toiletries, clothing, and referrals have been provided to the homeless veterans who have contacted Senior Veteran Home Solutions for assistance. No matter how small the assistance may appear we consider each client helped part of our success story.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We have partnered with Assisted Living Movers a moving company that caters to the senior population in San Marocs. They have donated moves as well as provided moves at a discounted rate.

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 $500 in 2024 and 2025 but are hoping to receive the full $1500 in order to make a greater impact in the San Marcos Area.

Please upload the annual operating budget for your organization.

2026-2027_HSH_Budget.pdf

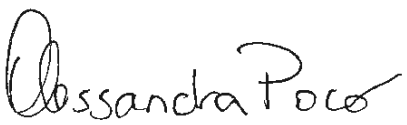
Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Lander_and_Poco_Signatures.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	5550
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We will have fundraisers also we recieve funding from For Profit company Senior Home Solutions.





Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Storage – Van Nuys	*$*	*550.00*	
Warehouse – Riverside	$	700.00	
VA Application Fees	$	300.00	
Packing / Clear Out Services	$	1,000.00	
Movers / Truck Rental	$	500.00	
Trash Bins (as needed)	$	400.00	
Payment to Facility (First Month Rent)	$	2,000.00	
Client Supplies	$	100.00	
Total budget for this PROJECT:	$	5,550.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	PNC	$ 2,000.00	
Additional Funding Source 2	U.S. Bank	$ 50.00	
Additional Funding Source 3	Sundt	$ 1,000.00	
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			

Proposed Grant Budget (12-Month Period)

Program / Client Support Expenses

Expense	Amount
Storage – Van Nuys	$550
Warehouse – Riverside	$700
VA Application Fees	$300
Packing / Clear Out Services	$1,000
Movers / Truck Rental	$500
Trash Bins (as needed)	$400
Payment to Facility (First Month Rent)	$2,000
Client Supplies	$100
Subtotal – Program Expenses	**$5,550**

Administrative & Operating Expenses (Annual)

Expense	Amount
Website Maintenance & Email Services	$2,400
Grant Writing Services	$6,600
Accounting & Tax Preparation	$2,000
Legal Counsel (as needed)	$1,500
Internet	$1,248
Phone	$1,100
P.O. Box	$300
Auto Expenses	$7,000
Office & Program Supplies	$3,000
Postage	$1,200
Marketing & Outreach	$2,500
Fundraising Expenses	$1,800
Insurance (General & Liability)	$2,400
Mortgage / Rent (Office Space)	$6,000
Utilities	$2,400
Printing	$1,200
Event Expenses	$3,000
Mileage	$2,500
Subtotal – Operating Expenses	**$45,148**

Personnel Expenses

Position	Amount
Executive Director Salary	$55,000

Assistant Director Salary	$38,000
Subtotal – Personnel	**$93,000**

Total Projected Annual Budget	**$143,696**

AUTHORIZED OFFICER LETTER OF SUPPORT

137 N. El Camino Real
Encinitas, CA 92024
June 24, 2026

Community Grant Program Selection Committee
City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069

Subject: Authorized Officer Letter for Solana Center's Community Grant Application

Dear Members of the Selection Committee,

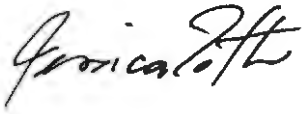
As the authorized officer of Solana Center for Environmental Innovation, I am pleased to submit this letter of support for our San Marcos Community Grant Program application.

Solana Center is fully committed to delivering our community-centered textile waste education to the San Marcos community. This program addresses a critical environmental challenge by providing community members with opportunities for garment repair, upcycling, and recycling—all while building awareness of clothing overconsumption and concerns around disposal and supporting the City's Climate Action Plan and local sustainability goals.

Our organization possesses the expertise and community relationships necessary to execute this project successfully and impactfully. I have reviewed the grant guidelines and formally authorize the submission of this proposal.

Thank you for your time and consideration in building a more sustainable and resilient San Marcos. If you have any questions, please contact me or our Education & Community Engagement Manager, Erin Stone, at erin.stone@solanacenter.org.

Sincerely,



Jessica Toth, Executive Director
jessica.toth@solanacenter.org
(760) 436-7986 ext. 713

Title

Solana Center for Environmental Innovation - Circular Fashion and Sustainable Solutions for San Marcos Community

06/25/2026

id. 54484599

by **Jessica Toth** in **San Marcos Community Foundation**
on behalf of **Solana Center for Environmental Innovation**

director@solanacenter.org

Original Submission

06/25/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Solana Center for Environmental Innovation - Circular Fashion and Sustainable Solutions for San Marcos Community
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Circular Fashion and Sustainable Solutions for San Marcos Community
Project Start Date	9/1/2026
Project End Date	6/30/2027
Date by Which Funds Will Be Expended:	6/30/2027
Total Number of People Served by this Project	150
Total Number of People Served by this Project in San Marcos Only	100

Grant Amount Requested	10000
	Organization Details
Organization Name	Solana Center for Environmental Innovation
Organization Street Address	137 N El Camino Real
Organization City	Encinitas
Organization State	CA
Organization Zip Code	92024
Organization Website	https://www.solanacenter.org/
Organization's EIN	33-0009949 200 Solana Center for Environmental Innovation a1aaef15-37c8-4e6a-9170-e3f1ad8e57f8 137 N El Camino Real Encinitas CA 92024-2802 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-04-14T00:00:00 2026-04-20T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2026-04-14T00:00:00 1984 09
	Contact Information
Contact First Name	Erin
Contact Last Name	Stone
Contact Title	Education & Community Engagement Manager
Contact Phone	+17604367986

Contact Email	erin.stone@solanacenter.org

	Project Details
Briefly describe your request for funds.	With funds from the San Marcos Community Foundation, Solana Center for Environmental Innovation will launch the "Textile Reuse and Repair for San Marcos Residents" project, a community-focused education initiative focused on circular solutions for fashion and textile waste. Designed to enrich the quality of life in San Marcos, this offering provides skill-building and accessible solutions directly to the community. This award enables Solana Center to implement a free, family-friendly event in San Marcos featuring a community clothing swap, an expert-led mending clinic with San Diego Fix-It Clinic, a fabric scrap upcycling station, and interactive educational displays. These funds will support all aspects of the event, including event coordination, day-of operations, marketing, venue fees, volunteer management, material costs, and partner service fees. Event participants will be exposed to practical skills to Rethink, Reuse, Repair, Repurpose, and Recycle textile waste through education and skill-building. This effort directly strengthens the San Marcos community from within, equipping residents with the skillset and knowledge to extend the life of resources and prevent pollution and landfill emissions. In alignment with the Foundation’s legacy of strengthening local community health, this initiative fosters neighborhood connection, environmental awareness, and practical solutions that empower collective action.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Textile waste is a rapidly expanding landfill stream; decomposing fibers emit dangerous greenhouse gases and microfibers that pollute our natural environment. Solana Center directly addresses this threat to well-being by bringing tangible climate solutions to the San Marcos community. This project’s goal is to remove any financial barriers to participation and serve 150 individuals, including at least 100 San Marcos residents, with immersive, family-friendly environmental education. By providing a local clothing swap, repair clinic, and upcycling hub, we empower San Marcos families to save money and shift from a disposable lifestyle to a sustainable, circular model. The significance to San Marcos is profound: This engaging program strengthens the community by offering an inclusive, no-cost space to gather and learn about fast fashion alternatives and waste solutions, while fostering self-reliance through mending skills. The experiential elements of this pop-up event encourage engagement and inspire behavior change.

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 Fix-It Clinic, BeCreative Zone, and Goodwill for textile programming. We collaborate closely with the City of San Marcos and EDCO's San Marcos branch to serve residents and businesses.
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.	**Mission and Core Philosophy** Solana Center for Environmental Innovation is an award-winning, mission-driven 501(c)(3) nonprofit organization with over 40 years of experience mobilizing the many communities of the San Diego region. Our mission is to empower climate solutions through education, community engagement, and research. Solana Center designs innovative outreach, education, and consulting services that meet individuals, businesses, schools, and jurisdictions precisely where they are, supporting local communities. By rendering environmental solutions practical, localized, and accessible to all, we transform climate anxiety into real, measurable neighborhood action. **Strategic Objectives and Programming** Solana Center's primary strategic objective is to shift away from treating waste and end-of-life disposal in isolation, and toward programming that addresses the full lifecycle of pressing environmental issues. Our programs incentivize behavior shifts toward collaborative systems centered on education, prevention, reuse, and shared accountability. Our core initiatives target the fastest-growing and most environmentally damaging issues, including: 1. **Waste Reduction:**

2. **Organic Waste Diversion and Food Recovery (SB 1383)**: Solana Center pioneered regional closed-loop food waste systems, establishing a comprehensive public-private partnership model that earned our organization the highest California environmental honor from the Governor's office. Today, we support more than half of San Diego County's jurisdictions with SB 1383 compliance services, bridging the gap between commercial food donors, public agencies, and food rescue organizations. In the last fiscal year, businesses that worked with Solana Center donated 4 million tons of edible food to organizations like Feeding San Diego.
3. **Textile Waste Education**: To address the textile crisis—where landfilled garments decompose, releasing microplastics and emitting highly potent methane gas—Solana Center developed an innovative community-focused textile education program. Solana Center's annual textile gathering brings together diverse stakeholders to build consumer awareness and stem overconsumption. The Expo offers accessible alternatives to garment end-of-life pathways, including swapping, donation, repair, upcycling, and recycling. During our 2026 event, residents engaged in immersive, hands-on activities—working side-by-side with San Diego Fix-It Clinic sewists to mend damaged apparel, learning from slow-fashion leaders, and sitting together at crafting tables to repurpose old items like discarded socks with BeCreative Zone. This innovative event engages hundreds of regional residents, local makers, and public agencies, demonstrating that community-driven convenience and peer influence are highly effective catalysts for lasting behavior change.
4. Solana Center's **Water Conservation** program empowers San Diego residents to increase rainwater collection efforts and prevent urban runoff pollution through practical initiatives like rainwater harvesting, greywater systems, and native landscaping.
5. Our **Soil Health & Compost** program provides training and resources to transform food scraps, yard trimmings, manure, and other organic waste into nutrient-rich soil amendments that regenerate local ecosystems and prevent pollution. Through community workshops, expert consultations, and a rigorous Master Composter certification course, this program equips San Diego residents to incorporate composting and landfill diversion strategies into their own homes.
6. **Green Living**: Solana Center's Climate Solutions Hub drives a sustainable, local, and circular economy by providing San Diego residents with low-cost access to zero-waste alternatives to single-use items. Through programs like the Tool Lending Library, Green Convene reusable dishware rentals, soft plastic recycling, and a Sustainability Shop, the Hub empowers the community to reduce single-use waste.

Milestone Achievements and Environmental Impact

Over our four decades of service, Solana Center has achieved significant milestones that have shaped local and state environmental policy. From founding a first-of-its-kind curbside recycling program in the 1980s to advocacy and regional programming around food waste and organics diversion in the late 2000's, our organization has actively influenced legislation and municipal ordinances from Sacramento to San Diego.

In 2024, Solana Center founded the annual Circular Fashion and Sustainable Solutions Expo, (previously Zero Waste Textile Expo) in Encinitas. At our third annual Expo held in March 2026, Solana Center achieved a landmark milestone: diverting 100% of all textiles and clothing collected during the event through swapping, donation, expert repair, and recycling.

Our work has earned formal commendations from the County of San Diego, the State of California, and local municipalities. To date, we have achieved the diversion of millions of tons of organic waste, helped local businesses donate millions of pounds of edible food to communities in need, mitigated hundreds of thousands of metric tons of greenhouse gases, and brought impactful environmental education to youth and adults region-wide.

Community Testimonials and Expo Attendee Pledges

The true impact of our programming is found in the lived experiences of the community members who participate.

- "I loved the breadth of the course, especially the inclusion of information about stewardship of the earth, and how composting fits in. Very comprehensive and inspiring! Thank you." - Master Composter course participant
- “Thank you for making it easy to borrow dishes, silverware and glasses for my event! I am so happy that you helped me host a green event by loaning me all of the items I needed at such an affordable price. Cheers to that!” -Marcy Browe, Green Convene user
- “We got a worm bin from Solana Center many years ago for the kids at the Silver Gate Elementary school and it’s been an amazing success. We have been working on food waste diversion at the school for over 5 years and do programs with every class each year to teach students about worm composting. The kids love it!” -Kaitlin Mitchell (teacher at Silver Gate Elementary)

A central highlight of the 2026 Zero Waste Textile Expo was the interactive pledge station, where attendees explicitly committed to moving away from "fast fashion" and adopting circular habits at home. Key written commitments and behavioral pledges made by residents included:

- “I pledge to learn to sew to fix and upcycle clothes.”
- “Support independent designers; buying less! And buying upcycled clothes if wanted/needed!”
- “Only buy natural fibers (e.g. cotton/linen) from now on.”
- “I will host a clothing swap.”

This grassroots energy was validated by high-level stakeholders in attendance, including Patrick Gibbs, Executive Director of Landbell USA (the Producer Responsibility Organization selected by CalRecycle for SB 707), who noted: "*You do wonderful and meaningful work!!*"

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

2026_SMCF_Grant_Zero_Waste_SD_Commitment_Letter.pdf

2025_SMCF_Grant_Goodwill_San_Diego_Letter_of_Support.pdf

2026_SMCF_Grant_BeCreative_Letter_of_Support.PDF

2026_SMCF_Grant_Solana_Center_Textile_Expo_Recap_March_2026.pdf

2026_SMCF_Grant_Solana_Center_Textile_Expo_Recap_Videos.pdf

2026_SMCF_Grant_Solana_Center_Proclamation_City_of_Encinitas.pdf

2026_SMCF_Grant_Solana_Center_Proclamation_County_of_SD.pdf

2026_SMCF_Grant_Solana_Center_Proclamation_City_of_SD.jpeg

2026_SMCF_Grant_Solana_Center_Impact_Report_24-25.pdf

2026_SMCF_Grant_Solana_Center_Green_Business_Certification.jpg

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Please upload the annual operating budget for your organization.

2026_SMCF_Grant_Solana_Center_Operational_Budget.pdf

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

2026_SMCF_Grant_Solana_Center_Audit_Statement.pdf

Please attach the first two pages of your Federal 990.

2026_SMCF_Grant_990_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.

2026_San_Marcos_Comm_Grant_Authorized_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?	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 $10,000 project to enrich San Marcos. Without full funding, we will pivot to run smaller skill-building workshops for residents.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Coordination & planning	$2,500	community partnerships, general planning, participant engagement planning
Day-of expenses	$2,800	
Volunteer coordination	$600	
Marketing & promotion	$1,000	
Venue fees	$800	
Hard costs	$300	
Fix-It Clinic service fee	$2,000	
Total budget for this PROJECT:	$10,000	

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

Solana Center Annual Operating Budget - Q3 2026 Forecast

Government Contracts	$	1,111,900
Private Contracts	$	37,400
Bin & Misc Product Sales	$	16,400
Misc Activities	$	67,700
Cost of Goods Sold	$	(3,900)
Subtotal Program Services	$	1,229,500
Grants	$	14,900
Corporate Donations	$	17,500
Individual Donations	$	79,500
Non-cash Donations	$	2,000
Securities Donations	$	500
Interest Income	$	27,500
Subtotal Grants & Donations	$	141,900
Revenues - net of COGS	**$**	**1,371,400**
Expenses		
Total 6000 - Contract Expenses	$	43,100
7210 - Salaries & Wages	$	1,025,400
7215 - Overtime Wages	$	2,400
7220 - Bonus	$	7,400
7230 - Payroll Taxes	$	82,200
7240 - Health Insurance	$	65,300
7250 - Worker's Comp. Insurance	$	6,000
7260 - Development	$	2,100
Total 7200 - Salaries & Related Exp.	$	1,190,800
Total 7500 -Acctg & Consulting Expense	$	32,700
Total 8200 - Occupancy Expense	$	38,500
Total 8300 - Travel & Van Expense	$	22,800
Total 8500 - Other Operating Expenses	$	45,400
Total Fundraising Expenses	$	2,000
Relocation Expenses	$	-
Gain/Loss on Sale of Asset	$	41
Depreciation	$	3,400
Total Expense	**$**	**1,378,700**
Net Profit	**$**	**(7,300)**

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: SOLANA CENTER FOR ENVIRONMENTAL INNOVATION
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 137 N EL CAMINO REAL
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: ENCINITAS, CA 92024

D Employer identification number: 33-0009949

E Telephone number: (760)436-7986

G Gross receipts: $ 1,593,006

F Name and address of principal officer: RUSSELL LEVAN
SAME AS C ABOVE

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

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

H(c) Group exemption number

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

J Website: WWW.SOLANACENTER.ORG

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

L Year of formation: 1983

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SOLANA CENTER FOR ENVIRONMENTAL INNOVATION'S MISSION IS TO EMPOWER INNOVATIVE SOLUTIONS TO CLIMATE CHANGE THROUGH EDUCATION, COMMUNITY ENGAGEMENT, AND RESEARCH.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	27
6	Total number of volunteers (estimate if necessary)	6	288
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)	242,715	235,484
9	Program service revenue (Part VIII, line 2g)	1,078,340	1,301,308
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,166	24,352
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,735	16,283
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,338,956	1,577,427

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)	1,032,827	1,212,277
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 26,576		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	144,345	184,525
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,177,172	1,396,802
19	Revenue less expenses. Subtract line 18 from line 12	161,784	180,625

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,086,973	1,280,385
21	Total liabilities (Part X, line 26)	171,555	184,342
22	Net assets or fund balances. Subtract line 21 from line 20	915,418	1,096,043

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

JESSICA TOTH — Signature of officer — Date: 10-20-2025

JESSICA TOTH, EXECUTIVE DIRECTOR — Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Jean M Smith EA	Jean M Smith EA	11-05-2025		XXXXXX518

Firm's name: Jean M Smith EA — Firm's EIN:
Firm's address: 2265 Vista La Nisa, Carlsbad CA 92009 — Phone no.: 760-213-4226

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2024)

EEA

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:

SOLANA CENTER FOR ENVIRONMENTAL INNOVATION'S MISSION IS TO EMPOWER INNOVATIVE SOLUTIONS TO CLIMATE CHANGE THROUGH EDUCATION, COMMUNITY ENGAGEMENT, AND RESEARCH.

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 $ **620,596** including grants of $) (Revenue $ **863,311**)

ENVIRONMENTAL COMPLIANCE CONSULTING: OUR EXPERTISE IN ORGANIC WASTE, COMPOSTING, SINGLE-USE PLASTICS, AND STORMWATER POLLUTION, COMBINED WITH OUR KNOWLEDGE OF RELATED STATE ENVIRONMENTAL REQUIREMENTS, HAS ENABLED US TO CREATE EFFECTIVE AND ACCESSIBLE SOLUTIONS FOR LOCAL SAN DIEGO COUNTY JURISDICTIONS. THESE SOLUTIONS HELP LOCAL GOVERNMENTS AND BUSINESSES ADDRESS ENVIRONMENTAL ISSUES AND COMPLY WITH STATE AND LOCAL LAWS. WE OFFER VIRTUAL STATEWIDE SB1383 TRAININGS AS WELL AS EXTENSIVE OUTREACH CAMPAIGNS, TECHNICAL CONSULTING, & SECTOR-SPECIFIC RESOURCES & SURVEYS. WE PROVIDED TECHNICAL ASSISTANCE AND INSPECTIONS TO 381 BUSINESSES AND 31 FOOD RECOVERY ORGANIZATIONS ACROSS 12 JURISDICTIONS. WE ALSO EDUCATED 597 BUSINESSES ON SB 1383 REGULATIONS EITHER IN PERSON (ON-SITE VISIT) OR ELECTRONICALLY (EMAIL COMMUNICATION). LASTLY, BUSINESSES THAT RECEIVED CONSULTATION FROM SOLANA CENTER COLLECTIVELY DONATED OVER 8M POUNDS OF EDIBLE FOOD TO COMMUNITIES IN NEED.

4b (Code:) (Expenses $ **320,989** including grants of $) (Revenue $ **377,370**)

EDUCATION: SOLANA CENTER, A SAN DIEGO COUNTY-WIDE RESOURCE FOR ENVIRONMENTAL EDUCATION, FOCUSED ON COMPOSTING, WATERSHED MANAGEMENT, RECYCLING, AND ZERO WASTE, REACHED OVER 12,500 SAN DIEGANS THROUGH EDUCATIONAL EVENTS, SCHOOL WORKSHOPS, AND BUSINESS INSTRUCTION. OUR EDUCATION PROGRAM TRAINED 52 MASTER COMPOSTERS AND 777 NEW COMPOSTERS AT WORKSHOPS, WEBINARS, AND FIVE-WEEK COURSES AND ANSWERED MORE THAN 712 COMPOST AND ZERO-WASTE RELATED QUESTIONS OVER THE PHONE, BY EMAIL, AND AT THE OFFICE. SOLANA CENTER EXTENDED OUR EDUCATION AND INFORMATION THROUGH OUR WEEKLY NEWSLETTERS, WEBSITE, BLOG, SOCIAL MEDIA ACCOUNTS, AND MEDIA COVERAGE, REACHING MORE THAN 20,000 SAN DIEGO AREA RESIDENTS.

4c (Code:) (Expenses $ **149,606** including grants of $) (Revenue $ **76,910**)

CLIMATE SOLUTIONS: WE OFFER PRACTICAL SOLUTIONS FOR LOCAL RESIDENTS TO REDUCE THEIR CLIMATE FOOTPRINT, INCLUDING; WASTE REDUCTION EDUCATION; GREEN LIVING TOURS OF OUR HEADQUARTERS; E/U-WASTE - 2,159 DROP-OFFS FROM RESIDENTS OF ELECTRONIC WASTE, LIGHT BULBS, & BATTERIES, KEPT 9,757+ ITEMS FROM THE LANDFILL; RAIN BARRELS - SOLD 478 RAIN BARRELS, COLLECTING 89,000+ GALLONS OF RAINWATER; GREEN CONVENE DINNERWARE LOAN PROGRAM RENTED 850 PLACE SETTINGS AT 28 EVENTS, DIVERTING 343 LBS. OF LANDFILL WASTE; TEXTILE WASTE EDUCATION EVENT THAT OFFERED TEXTILE REPAIR AND REPURPOSING OPTIONS, AS WELL AS A CLOTHING SWAP – COLLECTED 718 POUNDS OF TEXTILES & DIVERTED 99% FROM LANDFILL.

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

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

4e Total program service expenses **1,091,191**

Solana Center Statement Regarding Financials

An independent financial audit is cost prohibitive for an organization our size. However, we are growing and intend to engage audit services before we reach $2M in revenues. We are confident that our current accounting controls and financial team produce accurate financial statements and a conservative approach to financial management. Solana Center can provide other supplemental documentation as requested.

Statements included with this application are:

- First two pages of most recently IRS–filed Form 990
- Most recent annual operating budget

Solana Center
FOR ENVIRONMENTAL INNOVATION
137 N. El Camino Real, Encinitas, CA 92024
(760) 436-7986 ex. 700

June 24, 2026

City of San Marcos
Community Grant Program Selection Committee
1 Civic Center Drive
San Marcos, CA 92069

Subject: Letter of Support for Solana Center's San Marcos Community Grant Application

Dear Members of the Selection Committee,

On behalf of Goodwill Industries of San Diego County, I am writing to express our enthusiastic support for the Solana Center for Environmental Innovation's grant application to bring interactive textile waste education to the San Marcos community.

Textiles are the fastest-growing material type in landfills, where decomposing fibers emit methane and contribute to climate degradation. Goodwill Industries of San Diego County has proudly partnered with Solana Center at their annual Zero Waste Textile Expo for the past two years, where we have offered a DIY upcycling booth and shared data from our textile processing studies. We have seen firsthand how impactful their programming is.

Funding this grant will allow Solana Center to scale this proven model into a localized pop-up event for the San Marcos community. This family-friendly gathering will include a clothing swap, repair clinic, upcycling station, and educational exhibit. By bringing together makers, menders, and residents, the event will teach practical skills that extend the life of clothing.

Goodwill Industries of San Diego endorses this project and looks forward to supporting their efforts in North County. We highly urge the Committee to fund this impactful application.

Sincerely,

Darlene Cossio
Director of Marketing Communications
dcossio@sdgoodwill.org
619-518-8662

LETTER OF SUPPORT

06/20/26

City of San Marcos
Community Grant Program Selection Committee
1 Civic Center Drive
San Marcos, CA 92069

Subject: Letter of Support for Solana Center's San Marcos Community Grant Application

Dear Members of the Selection Committee,

On behalf of BeCreative Zone, I am writing to express our enthusiastic support for Solana Center for Environmental Innovation's application to the San Marcos Community Grant Program. Having partnered with Solana Center on their Zero Waste Textile Expos, we have seen firsthand the incredible impact they bring to local communities.

Solana Center's Textile Expos are uniquely effective, incorporating hands-on, creative solutions like upcycling, mending, and textile diversion. Residents arrive as passive consumers and leave as inspired environmental stewards, equipped with the practical skills needed to keep textiles out of landfills. Solana Center excels at creating a welcoming, family-friendly, and highly organized space that brings together makers, menders, and curious residents alike.

BeCreative Zone supports this proposal to bring this vital programming to San Marcos. Solana Center has a proven track record of delivering measurable waste diversion, fostering a local green economy, and directly advancing municipal climate action goals.

We highly recommend Solana Center for this grant funding and look forward to seeing their innovative textile education empower the San Marcos community.

Sincerely,

Kristi Stone
Founder / Exec Dir / Chief Muse
Kristi@BeCreative.zone
760-633-3012

Solana Center 2026 Zero Waste Textile Expo Videos

2026 Zero Waste Textile Expo Recap Video (4 min)

2026 Zero Waste Textile Expo SB 707 Video (3 min)

Solana Center
137 N. El Camino Real, Encinitas, CA 92024
(760) 436-7986 ex. 700

3891 Kendall St • San Diego, CA • 92109 • www.zerowastesandiego.org • EIN# 26-1510893

June 23, 2026

City of San Marcos
Community Grant Program Selection Committee
1 Civic Center Drive
San Marcos, CA 92069

Subject: Letter of Commitment for Solana Center's San Marcos Community Foundation Grant Application

Dear Members of the Selection Committee,

On behalf of the San Diego Fix-It Clinic, I am writing to express our enthusiastic commitment to partnering with the Solana Center for Environmental Innovation on their proposed San Marcos Community Grant Program application.

The San Diego Fix-It Clinic's mission is to foster a culture of repair and reuse, keeping valuable items out of landfills while empowering community members with lifelong skills they can take home. This aligns perfectly with Solana Center's initiative to address the regional textile waste crisis, encourage community skill-sharing, and support the City of San Marcos's sustainability goals.

Should this grant be awarded, the San Diego Fix-It Clinic formally commits to providing our specialty repair services at the event. Specifically, we will:

- Provide experienced volunteer repair coaches and the necessary tools to run a dedicated textile and garment repair clinic.
- Guide San Marcos residents through the process of mending, patching, and repairing clothing and textile products, transforming them from consumers into active fixers.
- Collaborate with Solana Center on event outreach to maximize community attendance and impact.

We are proud to partner with Solana Center on this vital community initiative and look forward to helping San Marcos residents extend the lifespan of their textiles, reduce landfill methane emissions, and advance local climate goals.

Sincerely,

Laura Anthony
President/Founder
lauraa@zerowastesandiego.org
619-838-3109

SOLUTIONS FOR CHANGE

June 17, 2026

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

To Whom It May Concern,

Christine Amely, Community Engagement Manager for Solutions for Change, is authorized to submit a grant proposal to the San Marcos Community Foundation for the Summer Quarter 2026.

Sincerely,

Aaron Byzak
CEO

722 West California Ave • Vista, California • 92083
Phone: 760.941.6545 • Fax: 760.941.1715
www.solutionsforchange.org

Title

Solutions for Change

06/22/2026

by **Christine Amely** in **San Marcos Community Foundation**
on behalf of **Solutions for Change Inc**

722 W. California Ave.
Vista, California
92083
California
United States
7609416545
camely@solutionsforchange.org

id. 54460325

Original Submission

06/22/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Solutions for Change
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Solutions Academy - Workforce Development
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	200
Total Number of People Served by this Project in San Marcos Only	40

Grant Amount Requested	5000
	Organization Details
Organization Name	Solutions for Change
Organization Street Address	722 W. California Ave
Organization City	Vista
Organization State	CA
Organization Zip Code	92083
Organization Website	www.solutionsforchange.org
Organization's EIN	33-0902617 200 Solutions for Change, Inc. 267b7266-3dce-43be-bc1c-8fdf99822baa 722 West California Avenue Vista CA 92083 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-03-10T00:00:00 2026-04-13T00:00:00 501(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 2000 06
	Contact Information
Contact First Name	Christine
Contact Last Name	Amely
Contact Title	Community Engagement Manager
Contact Phone	+17609416545

Contact Email	camely@solutionsforchange.org
	Project Details
Briefly describe your request for funds.	Solutions for Change respectfully requests $5,000 to support the workforce development component of Solutions Academy. Grant funds will help provide 430 hours of Employment Related Training, individualized job readiness support, and workforce development activities that equip participating parents with the skills, confidence, and preparation needed to secure employment, increase household income, and build long-term family stability. This support will benefit families mainly from North San Diego County, including participants who previously lived in San Marcos or report growing up in the community.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This request is significant to the San Marcos community because it supports workforce development for families with meaningful ties to San Marcos who are working to overcome homelessness and achieve long-term stability. Solutions Academy is expected to serve approximately 200 people, and we anticipate that about 20%, or 40 individuals, will either report living in San Marcos before entering the program or report having grown up in San Marcos. By supporting Employment Related Training and job readiness services, the San Marcos Community Foundation will help these families build the skills, confidence, and employment pathways needed to increase income, strengthen family stability, and contribute positively to the broader community. Additionally, upon completing the program, most participants are expected to remain in the “78 Corridor” communities of Oceanside, Vista, and San Marcos, where they will continue to live, work, and contribute to the local economy and 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. Solutions for Change collaborates with a many community partners, in San Marcos, these include: NC Health Services, Palomar Family Counseling, MHS, Homeless Outreach Team, and law enforcement.

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.	SFC received $500 in December 2025 to support families in the Healing & Retreat phase. Funding helped provide stabilization services and support for families entering Solutions Academy.
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.	Solutions for Change exists to solve family homelessness—one family, one community at a time. Since 1999, the organization has served as a leader in addressing the root causes of homelessness through a comprehensive, accountability-based approach that combines housing, education, workforce development, coaching, and personal transformation. Unlike traditional models that focus primarily on short-term shelter or crisis response, Solutions for Change is designed to help families achieve permanent self-sufficiency and break generational cycles of poverty, instability, and dependency. At the heart of the organization is Solutions Academy, a structured 700-day transformation program that provides homeless parents and their children with a pathway to lasting independence. Families entering the program often face significant barriers including trauma, domestic violence, substance abuse, mental health challenges, chronic unemployment, poor credit, limited education, and housing instability. Solutions Academy addresses these challenges through individualized success plans, supportive housing, empowerment coaching, financial literacy education, parenting instruction, workforce development, career preparation, and life-skills training. Participants are expected to actively engage in their own transformation while receiving the structure, accountability, and support necessary to succeed. Since its founding, Solutions for Change has helped more than 4,800 parents and children overcome homelessness and achieve long-term stability. The organization has developed a proven model that focuses not simply on housing families, but on helping them build the skills, habits, relationships, and economic mobility necessary to remain permanently housed and independent. This commitment to long-term outcomes has made Solutions for Change one of the region's most recognized organizations serving homeless families. Today, the organization's strategic vision is built around three integrated pillars: Solutions Academy, Solutions Enterprise, and Solutions Institute. Solutions Academy serves as the foundation of transformation, helping

families address the root causes of homelessness while developing the personal responsibility, leadership skills, financial capability, and resilience needed for long-term success. Participants receive more than 430 hours of employment-related training and engage in a comprehensive curriculum that includes financial literacy, parenting, communication, emotional intelligence, leadership development, relapse prevention, professional development, and career readiness.

Solutions Enterprise serves as the organization's workforce development and economic mobility platform. The program is designed to move participants beyond entry-level employment and toward sustainable careers. Through employer partnerships, career coaching, workforce training, certifications, and entrepreneurial opportunities, Solutions Enterprise helps parents increase their earning potential and create long-term economic stability for their families. The organization is currently expanding this effort through the development of a Center for Economic Mobility and Workforce Development that will strengthen employer partnerships and career pathway opportunities throughout North County.

The third pillar, Solutions Institute, represents the organization's commitment to sharing what works. The Institute is being developed to strengthen, and ultimately replicate the Solutions model so that communities across the country can learn from and implement effective strategies for solving family homelessness. By translating decades of practical experience into scalable frameworks, Solutions Institute aims to influence policy, nonprofit practice, and community-based solutions nationwide.

Several strategic initiatives are currently strengthening the organization's impact. The Chen Center for Transformational Impact is being developed as a modern educational and training environment that supports excellence, accountability, and personal growth among participants. The Student Success Fund helps remove practical barriers to independence by providing assistance with transportation, training costs, certifications, work-related expenses, and other needs that can derail a family's progress. The Overcomers Rising initiative highlights the stories of program graduates who have successfully transformed their lives, providing inspiration for current participants while demonstrating the effectiveness of the model to supporters and the broader community.

The impact of Solutions for Change extends far beyond the families it serves directly. Family homelessness creates significant costs for communities through increased use of emergency healthcare, child welfare systems, public assistance programs, law enforcement, and other social services. By helping families achieve long-term stability, Solutions for Change reduces these public costs while strengthening the local workforce and improving outcomes for children. The organization works closely with a broad network of community partners, including schools, healthcare providers, mental health organizations, recovery programs, faith communities, employers, government agencies, and family service organizations to ensure that participants receive comprehensive support.

The organization's success is perhaps best illustrated through the stories of its graduates. Many participants arrive facing overwhelming obstacles

and little hope for the future. Through hard work, accountability, coaching, and support, they become employed, financially stable, reunited with their children, and active contributors to their communities. More than 50% of Solutions for Change staff members are program graduates themselves, bringing lived experience and credibility to their work while serving as powerful examples of what transformation can achieve.

One graduate shared that before entering the program she struggled with addiction, unstable housing, and separation from her children. Through Solutions Academy she rebuilt her life, secured stable employment, reunited with her family, and eventually became a leader within the organization. Stories like hers are not exceptions—they reflect the organization's commitment to creating lasting change rather than temporary relief.

Looking ahead, Solutions for Change remains focused on expanding its impact while maintaining the high standards and accountability that have defined its work for more than twenty-five years. Through strategic investments in workforce development, educational programming, participant support, organizational infrastructure, and model replication, the organization is positioning itself to serve more families and influence broader solutions to homelessness.

At its core, Solutions for Change believes that homelessness is not simply a housing problem—it is a complex challenge that requires comprehensive solutions addressing economic mobility, personal responsibility, education, family stability, and community support. By empowering parents to become self-sufficient and creating brighter futures for their children, Solutions for Change is not only transforming individual lives but helping to break cycles of poverty and homelessness for future generations.

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

Solutions_for_Change_San_Marcos_Foundation_Grant_Letter_C._Marion_June_2026.pdf

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Please upload the annual operating budget for your organization.

2026_Solutions_for_Change_Budget.pdf

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

Solutions_for_Change_Inc._-_FS_Single_Audit_2024.pdf

Solutions_for_Change_statement_regarding_2024_Audit_990_Financials.docx

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Please attach the first two pages of your Federal 990.

SC_Inc_-_2024_990_Public_Disclosure_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.

Solutions_for_Change_letter_from_CEO_authorizing_grant_submission_6.17.2026.pdf

---

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	372450
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?	Project funds support staff, materials, outreach, and direct services. If not fully funded, we can still proceed but may reduce participants or services.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Structured Coarsework & Classes	$ 93,100.00	
Workforce Development & Training	$ 130,400.00	
Career Development & Job Search	$ 93,100.00	
Student Support & Materials	$ 55,850.00	
Total budget for this PROJECT:	$ 372,450.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Rob Lando	$ 100,000.00	C
Additional Funding Source 2	Go Macro	$ 79,182.00	C
Additional Funding Source 3	Hope for San Diego	$ 25,000.00	C
Additional Funding Source 4	Aha Cares	$ 10,000.00	C
Additional Funding Source 5	Country Friends	$ 10,000.00	C
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Solutions for Change Inc
2026 Organization Budget

Revenue	
40000 Donated Revenue	
41000 Donations/Foundation	$1,898,700
43000 Grant Revenue	500,000
44000 Event Revenue	367,500
45200 Rental Revenue	945,170
45500 Social Enterprises	145,592
Total Revenue	**3,856,962**
Expenses	
51000 Program Labor	1,264,646
54000 Program Facilities	237,984
55000 Other Program Expense	59,520
60000 Non-Program Labor	531,122
61000 Professional Services	235,950
62000 Nonprogram Facility Exp.	228,814
63000 General Operating Exp.	511,721
66000 Development Expenses	170,620
Total Expenditures	**3,240,377**
Net Operating Revenue	**616,585**

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
SOLUTIONS FOR CHANGE, INC.
722 W CALIFORNIA AVENUE
VISTA, CA 92083

D Employer identification number
33-0902617

E Telephone number
(760) 941-6545

G Gross receipts $ 4,059,461.

F Name and address of principal officer: CHRIS CHEN
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.SOLUTIONSFORCHANGE.ORG

H(c) Group exemption number

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

L Year of formation: 1999

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO SOLVE FAMILY HOMELESSNESS, ONE FAMILY, ONE COMMUNITY AT A TIME.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	35
6	Total number of volunteers (estimate if necessary)	6	625
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	3,065,325.	2,928,893.
9	Program service revenue (Part VIII, line 2g)	1,139,959.	1,072,313.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	126,388.	-2,276.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-323,450.	-134,398.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,008,222.	3,864,532.

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)	1,693,402.	1,682,020.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 180,616.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,736,411.	2,473,361.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,429,813.	4,155,381.
19	Revenue less expenses. Subtract line 18 from line 12	-421,591.	-290,849.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,355,684.	8,188,113.
21	Total liabilities (Part X, line 26)	13,554,446.	13,921,043.
22	Net assets or fund balances. Subtract line 21 from line 20	-5,198,762.	-5,732,930.

COPY

Part II Signature Block

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

Sign Here

Signature of officer — Date

CHRIS CHEN — TREASURER
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
JILL BRANCH	JILL BRANCH	11/14/25		P00727664

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

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

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 SOLVE FAMILY HOMELESSNESS, ONE FAMILY, ONE COMMUNITY AT A TIME.

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 $ 3,122,670. including grants of $) (Revenue $ 1,072,313.)

SEE SCHEDULE O

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

COPY

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

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

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

4e Total program service expenses 3,122,670.



CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



Leaf & Cole, LLP
Certified Public Accountants

SOLUTIONS FOR CHANGE, INC.
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report

To the Board of Directors
Solutions for Change, Inc.

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Solutions for Change, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Solutions for Change, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Solutions for Change, 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 Consolidated Financial Statements

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

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

2810 Camino Del Rio South, Suite 200, San Diego, California 92108-3820
619.294.7200, 619.294.7077 fax, www.leaf-cole.com, leafcole@leaf-cole.com

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, 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 consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the 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 Solutions for Change, 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Solutions for Change, 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 audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information on pages 28 to 33 is presented for purposes of additional analysis, and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 December 8, 2025, on our consideration of Solutions for Change, 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 Solutions for Change, 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 Solutions for Change, Inc.'s internal control over financial reporting and compliance.

Leaf & Cole LLP

San Diego, California
December 8, 2025

SOLUTIONS FOR CHANGE, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
Current Assets: (Note 2)		
Cash and cash equivalents	$ 378,108	$ 187,323
Grants and other receivables, net	101,892	35,421
Prepaid expenses and other assets	85,900	54,884
Tenant trust funds	85,541	77,985
Tenant security deposits	80,903	77,800
Deposits	93,161	3,161
Total Current Assets	825,505	436,574
Noncurrent Assets: (Notes 2, 4, 5, 6, 7, and 8)		
Related party receivables	1,182,034	1,182,034
Restricted reserves	-	82,232
Investment in partnerships	46	51
Right of use asset - finance lease	219,798	396,961
Property and equipment, net	11,839,296	12,070,838
Total Noncurrent Assets	13,241,174	13,732,116
TOTAL ASSETS	$ 14,066,679	$ 14,168,690

LIABILITIES AND NET ASSETS

Current Liabilities: (Notes 2 and 8)		
Accounts payable	$ 146,130	$ 284,892
Accrued expenses	397,691	236,774
Deferred revenue	4,362	-
Interest payable	15,803	11,929
Tenant trust funds	85,541	77,985
Tenant security deposits	80,903	77,800
Current portion of finance lease liability	214,041	212,844
Current portion of notes payable	2,858,480	939,268
Total Current Liabilities	3,802,951	1,841,492
Noncurrent Liabilities: (Notes 2 and 8)		
Finance lease liability, net of current portion	15,499	204,712
Notes payable, net	12,130,202	13,763,694
Interest payable	3,875,457	3,579,596
Total Noncurrent Liabilities	16,021,158	17,548,002
Total Liabilities	19,824,109	19,389,494
Commitments and Contingencies (Notes 10 and 11)		
Minority Interest in Subsidiary	(22,846)	(20,388)
Net Assets (Deficit): (Notes 2 and 9)		
Without donor restrictions	(5,734,584)	(5,200,416)
Total Net Assets (Deficit)	(5,734,584)	(5,200,416)
TOTAL LIABILITIES AND NET ASSETS	$ 14,066,679	$ 14,168,690

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

SOLUTIONS FOR CHANGE, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:						
Contributions	$ 2,406,605	$ -	$ 2,406,605	$ 2,456,470	$ 64,300	$ 2,520,770
Rental income	1,142,684	-	1,142,684	996,900	-	996,900
Special event revenue (net of direct donor benefit costs of $89,090 and $85,504 in 2024 and 2023, respectively)	344,678	-	344,678	372,789	-	372,789
Grants	107,370	-	107,370	102,965	-	102,965
Miscellaneous	50,885	-	50,885	77,070	-	77,070
In-kind contributions	35,120	-	35,120	34,236	-	34,236
(Loss) gain on sale of property and equipment	(2,276)	-	(2,276)	73,888	-	73,888
Net assets released from restriction	-	-	-	595,155	(595,155)	-
Total Support and Revenue	4,085,066	-	4,085,066	4,709,473	(530,855)	4,178,618
Operating Expenses:						
Program services	2,547,855	-	2,547,855	3,846,824	-	3,846,824
Management and general	870,399	-	870,399	999,255	-	999,255
Fundraising	280,779	-	280,779	430,821	-	430,821
Total Operating Expenses	3,699,033	-	3,699,033	5,276,900	-	5,276,900
Change in Net Assets Before Nonoperating Revenue and (Expenses)	386,033	-	386,033	(567,427)	(530,855)	(1,098,282)
Nonoperating Revenue and (Expenses):						
Depreciation and amortization	(634,476)	-	(634,476)	(701,033)	-	(701,033)
Interest - residual receipts debt	(288,178)	-	(288,178)	(288,179)	-	(288,179)
Excess of support and revenue over expenses of subsidiary	2,458	-	2,458	1,706	-	1,706
Partnership loss	(5)	-	(5)	(6)	-	(6)
Total Nonoperating Revenue and (Expenses)	(920,201)	-	(920,201)	(987,512)	-	(987,512)
Change in Net Assets	(534,168)	-	(534,168)	(1,554,939)	(530,855)	(2,085,794)
Net Assets at Beginning of Year	(5,200,416)	-	(5,200,416)	(3,645,477)	530,855	(3,114,622)
NET ASSETS AT END OF YEAR	$ (5,734,584)	$ -	$ (5,734,584)	$ (5,200,416)	$ -	$ (5,200,416)

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

SOLUTIONS FOR CHANGE, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services					Supporting Services		
	Solutions For Change, Inc. Programs	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions Chestnut, LLC	Total Program Services	Management and General	Fundraising	Total
Salaries and Related Expenses:								
Salaries and wages	$ 679,784	$ 82,404	$ -	$ 37,524	$ 799,712	$ 595,271	$ 121,361	$ 1,516,344
Payroll taxes	163,254	11,232	-	5,448	179,934	22,337	10,345	212,616
Employee benefits	45,046	1,296	-	636	46,978	6,163	2,855	55,996
Total Salaries and Related Expenses	888,084	94,932	-	43,608	1,026,624	623,771	134,561	1,784,956
Nonsalary Related Expenses:								
Advertising	54,263	-	-	-	54,263	-	-	54,263
Automobile and truck	23,281	-	-	-	23,281	262	-	23,543
Bad debt expense	24,746	6,198	-	2,562	33,506	-	-	33,506
Dues and subscriptions	48,899	-	-	-	48,899	195	-	49,094
Events	-	-	-	-	-	-	20,736	20,736
Insurance	187,220	11,508	-	1,933	200,661	21,017	23,114	244,792
Interest	190,223	1,523	3,105	-	194,851	-	-	194,851
Meetings and seminars	15,547	-	-	-	15,547	23,321	-	38,868
Miscellaneous	-	-	-	99	99	183	-	282
Office expense	41,970	1,759	-	953	44,682	4,769	-	49,451
Payroll processing	10,289	-	-	-	10,289	2,205	2,205	14,699
Professional fees	283,290	1,125	-	15,000	299,415	108,930	-	408,345
Property fees	-	590	-	-	590	9,761	-	10,351
Rent	146,009	-	-	-	146,009	-	-	146,009
Repairs and maintenance	89,308	14,554	-	10,771	114,633	11,120	-	125,753
Special event expenses	-	-	-	-	-	-	100,163	100,163
Supplies	22,034	-	-	-	22,034	-	-	22,034
Taxes, licenses and fees	-	-	-	-	-	39,859	-	39,859
Telephone	51,311	-	-	-	51,311	5,901	-	57,212
Utilities and refuse removal	145,989	89,219	-	25,953	261,161	19,105	-	280,266
Total Nonsalary Related Expenses	1,334,379	126,476	3,105	57,271	1,521,231	246,628	146,218	1,914,077
Total Operating Expenses	2,222,463	221,408	3,105	100,879	2,547,855	870,399	280,779	3,699,033
Nonoperating Expenses:								
Depreciation and amortization	437,031	154,422	-	43,023	634,476	-	-	634,476
Interest - residual receipts debt	102,253	106,545	-	79,380	288,178	-	-	288,178
Total Nonoperating Expenses	539,284	260,967	-	122,403	922,654	-	-	922,654
TOTAL EXPENSES	$ 2,761,747	$ 482,375	$ 3,105	$ 223,282	$ 3,470,509	$ 870,399	$ 280,779	$ 4,621,687

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

SOLUTIONS FOR CHANGE, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services					Supporting Services		
	Solutions For Change, Inc. Programs	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions Chestnut, LLC	Total Program Services	Management and General	Fundraising	Total
Salaries and Related Expenses:								
Salaries and wages	$ 717,510	$ 82,404	$ -	$ 37,524	$ 837,438	$ 669,411	$ 114,910	$ 1,621,759
Payroll taxes	104,867	11,232	-	5,448	121,547	14,431	6,645	142,623
Employee benefits	52,941	1,296	-	636	54,873	7,244	3,355	65,472
Total Salaries and Related Expenses	875,318	94,932	-	43,608	1,013,858	691,086	124,910	1,829,854
Nonsalary Related Expenses:								
Advertising	239,071	-	-	-	239,071	-	-	239,071
Automobile and truck	26,640	-	1,920	-	28,560	-	-	28,560
Bad debt expense	928,486	-	-	-	928,486	-	-	928,486
Dues and subscriptions	65,309	-	-	-	65,309	769	-	66,078
Insurance	160,343	11,508	9,695	1,933	183,479	19,108	19,796	222,383
Interest	186,330	4,282	30,363	250	221,225	36	-	221,261
Meetings and seminars	28,065	550	-	550	29,165	42,097	-	71,262
Miscellaneous	-	-	-	-	-	1,352	-	1,352
Office expense	80,104	1,167	-	854	82,125	9,065	-	91,190
Payroll processing	5,489	-	-	-	5,489	1,176	1,176	7,841
Professional fees	368,865	15,330	-	16,453	400,648	136,239	-	536,887
Property fees	-	1,566	-	2,549	4,115	16,360	-	20,475
Rent	133,350	-	-	-	133,350	-	-	133,350
Repairs and maintenance	100,480	29,390	240	26,339	156,449	14,091	-	170,540
Special event expenses	-	-	-	-	-	-	284,939	284,939
Supplies	27,551	-	-	-	27,551	-	-	27,551
Taxes, licenses and fees	-	-	-	-	-	41,682	-	41,682
Telephone	46,003	-	1,577	-	47,580	5,287	-	52,867
Utilities and refuse removal	152,139	92,202	3,988	32,035	280,364	20,907	-	301,271
Total Nonsalary Related Expenses	2,548,225	155,995	47,783	80,963	2,832,966	308,169	305,911	3,447,046
Total Operating Expenses	3,423,543	250,927	47,783	124,571	3,846,824	999,255	430,821	5,276,900
Nonoperating Expenses:								
Depreciation and amortization	431,361	157,396	69,244	43,032	701,033	-	-	701,033
Interest - residual receipts debt	102,253	106,546	-	79,380	288,179	-	-	288,179
Total Nonoperating Expenses	533,614	263,942	69,244	122,412	989,212	-	-	989,212
TOTAL EXPENSES	$ 3,957,157	$ 514,869	$ 117,027	$ 246,983	$ 4,836,036	$ 999,255	$ 430,821	$ 6,266,112

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

SOLUTIONS FOR CHANGE, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Change in net assets	$ (534,168)	$ (2,085,794)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	422,735	493,923
Amortization of right of use assets - finance lease	211,741	207,110
Loss (gain) on disposal of property and equipment	2,276	(73,888)
Bad debt - related party receivables	-	642,052
Interest - residual receipts debt	288,178	288,179
Excess of support and revenue over expenses of subsidiary	(2,458)	(1,706)
Partnership loss	5	6
(Increase) Decrease in:		
Grants and other receivables, net	(66,471)	431,638
Prepaid expenses and other assets	(31,016)	23,040
Increase (Decrease) in:		
Accounts payable	(138,762)	98,760
Accrued expenses	160,917	21,285
Deferred revenue	4,362	-
Interest payable	11,557	9,847
Tenant trust funds	7,556	39,346
Tenant security deposits	3,103	6,546
Net Cash Provided by Operating Activities	333,605	101,919
Cash Flows From Investing Activities:		
Proceeds from sale of property and equipment	3,400	765,172
Purchase of property and equipment	(196,869)	(360,102)
Refund (payment) for deposits	(90,000)	5,500
Net Cash (Used in) Provided by Investing Activities	(283,469)	410,570
Cash Flows From Financing Activities:		
Payments on finance lease liability	(216,644)	(202,535)
Proceeds from notes payable	360,000	221,410
Payments on notes payable	(74,280)	(1,072,279)
Net Cash Provided by (Used in) Financing Activities	69,076	(1,053,404)
Net Increase in (Decrease) Cash and Cash Equivalents and Restricted Cash	119,212	(540,915)
Cash and Cash Equivalents and Restricted Cash at Beginning of Year	425,340	966,255
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	$ 544,552	$ 425,340
Supplemental Disclosure of Cash Flow Information:		
Cash paid for interest	$ 183,284	$ 211,414
Cash paid for amounts included in the measurement of lease liabilities:		
Financing cash outflows from finance lease	$ 231,356	$ 228,000
Noncash financing lease transaction at lease commencement		
Right of use asset - finance lease	34,578	-
Finance lease liability	(34,578)	-
Noncash financing lease transaction at lease commencement, net	$ -	$ -

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

Note 1 - Organization:

The consolidated financial statements include the accounts of the following entities, which are collectively referred to as the "Organization."

Solutions for Change, Inc.

Solutions for Change, Inc. ("Solutions for Change") was incorporated in the State of California on November 15, 1999. The mission of Solutions for Change is to solve family homelessness one family, one community at a time. Solutions for Change is supported primarily through donor contributions and grants.

Solutions Family Center, L.P.

Solutions Family Center, L.P. (the "Partnership") was formed as a limited partnership under the laws of the State of California on December 18, 2000. The Partnership was established for the purpose and intent of constructing and operating a rental housing project. The rental housing project was placed into service in November 2004, and is located in Vista, California. The project consists of 33 units. Solutions for Change is the General Partner, and owns 99% of the Partnership.

Solutions Farms, LLC

Solutions Farms, LLC ("Solutions Farms") is an integral part of Solutions for Change. It functions as a laboratory for teaching important work values and preparing people for re-entry into the workforce. This is the social enterprise function: accomplishing a worthwhile social purpose, while also being a functioning business. Solutions Farms raises hope, as well as produce. Solutions Farms is unique in many ways. It is an aquaponic farm where nutrient-rich water from fish culture is used to nourish produce, which in turn purifies the water so it can be returned to the fish. Everything is done within the controlled environment of a greenhouse. Its sole member is Solutions for Change. The farm property was sold in November 2023.

Solutions Escondido Boulevard, LLC

Solutions Escondido Boulevard, LLC ("Escondido") was formed to serve as the managing general partner of one or more limited partnerships that own, operate, and manage various multifamily affordable housing projects located in California. Its sole member was Solutions for Change. Effective May 2023, Kingdom Development Inc. ("Kingdom") acquired 100% of the membership interest of Escondido.

Escondido has a .0095% interest in Solutions Escondido Boulevard 33, L.P. ("EB33"), which has been recorded on the equity method. In addition, Escondido acquired land and incurred predevelopment costs that were acquired by EB33 in March 2017.

SFC Weitzel, LLC

SFC Weitzel, LLC ("Weitzel") had a 99% interest in SFC Weitzel, L.P. Effective April 28, 2017, SFC Weitzel, L.P. admitted a new unrelated partner, and Weitzel has a 0.01% interest in SFC Weitzel, L.P. Weitzel was formed to serve as the managing general partner of one or more limited partnerships that own, operate, and manage various multifamily affordable housing projects located in California. Its sole member was Solutions for Change. Effective December 2023, Kingdom acquired 100% of the membership interest of Weitzel.

SFC Weitzel, L.P. completed construction of a 32-unit apartment complex in Oceanside, CA in 2018.

Note 1 - Organization: (Continued)

Solutions Chestnut, LLC

Solutions Chestnut, LLC ("Chestnut") was formed to serve as the managing general partner of one-or-more limited partnerships that own, operate, and manage various multifamily affordable housing projects located in California. On December 26, 2014, Chestnut acquired a 16-unit apartment complex in the City of Carlsbad. Its sole member is Solutions for Change.

Solutions Vista Terrace, LLC

Solutions Vista Terrace, LLC ("Vista Terrace") has a 0.005% interest in SFC Vista Terrace, L.P., which has been recorded on the equity method. Its sole member was Solutions for Change. Effective December 2023, Kingdom acquired 100% of the membership interest of Vista Terrace.

Solutions Parkview, LLC

Solutions Parkview, LLC ("Parkview") has a .001% interest in Parkview San Marcos II, L.P., which has been recorded on the equity method. Its sole member is Solutions for Change.

Solutions EV, LLC

Solutions EV, LLC ("EV") has a 0.005% interest in EVW. EV was formed to serve as the managing general partner of one or more limited partnerships that own, operate, and manage various multifamily affordable housing projects located in California. Its sole member is Solutions for Change.

Solutions East Vista Way, L.P.

Solutions East Vista Way, L.P. ("EVW") was formed as a limited partnership under the laws of the State of California on September 21, 2017. The Partnership was established for the purpose and intent of constructing and operating a rental housing project. EVW has a managing general partner: EV, which has a .005% interest; an administration general partner: Kingdom EV, LLC, which has a .005% interest; and a limited partner: Solutions for Change, which has a 99.99% interest.

Solutions for Change - Our Mission and Our Model

The mission of Solutions for Change is to solve family homelessness – one family, one community at a time. With this goal, Solutions has pioneered an innovative and sustainable solution for homeless families in our community–an effort that has led more than 900 families and 2,400 children out of homelessness since 1999. The Solutions model is built on three pillars—Solutions University, Solutions Farms, and Solutions in the Community. Solutions University evaluates each family's needs, then addresses them through an individualized and holistic personal development engagement intended to permanently end dependency and improve well-being. Solutions Farms is a social enterprise that combines employment training for Solutions University residents while growing certified organic produce using cutting-edge aquaponics technology. The produce is supplied to local school districts, where tens of thousands of school children consume the food. Meanwhile, Solutions in the Community is an intentional means to re-connect resident families to their communities of origin. Through opportunities of service and engagement, families develop healthy connections and relationships that provide a sense of belonging. Solutions in the Community is also a partnership to improve distressed areas through the development of affordable rental housing, community revitalization and renewal.

Note 2 - Significant Accounting Policies:

Consolidated Financial Statements

The consolidated financial statements include the accounts of Solutions for Change, Inc.; Solutions Family Center, L.P.; Solutions Farms, LLC; Solutions Escondido Boulevard, LLC; SFC Weitzel, LLC; Solutions Chestnut, LLC; Solutions Vista Terrace, LLC; Solutions Parkview, LLC; Solutions EV, LLC, and Solutions East Vista Way, L.P., which are collectively referred to as the "Organization." All material intercompany transactions have been eliminated in consolidation.

Accounting Method

The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and, accordingly, 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 Restrictions - Net assets available for use in general operations, and not subject to donor (or certain grantor) restrictions.
- Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires—that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Estimates

The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value, and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy), and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy). The Organization had no financial instruments at December 31, 2024 and 2023.

Note 2 - Significant Accounting Policies: (Continued)

Allowance for Credit Losses

The Organization recognizes an allowance for credit losses on contracts and other receivables to present the net amount expected to be collected as of the consolidated statement of financial position date. Such allowance is based on the credit losses expected to arise over the life of the asset which is based on the expectation as of the consolidated statement of financial position date, aging reports and historical information. Contracts and other receivables are written off when the Organization determines such receivables are deemed uncollectible. Write-offs are recognized as a deduction from the allowance for credit losses. The allowance for credit losses totaled $19,000 and $25,000 for the years ended December 31, 2024 and 2023, respectively.

Capitalization and Depreciation

The Organization capitalizes all expenditures in excess of $2,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as support without donor restrictions, unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as support with donor restrictions. Absent donor stipulations regarding how those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment is depreciated using the straight-line method over the estimated useful asset lives, as follows:

Land improvements	20 years
Buildings and improvements	5 - 40 years
Machinery and equipment	5 - 7 years
Furniture and fixtures	7 - 10 years
Vehicles	5 years

Depreciation totaled $422,735 and $493,923 for the years ended December 31, 2024 and 2023, respectively.

Maintenance and repairs are charged to operations as incurred. Major renewals or improvements are capitalized.

Impairment of Real Estate

The Organization reviews its property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted cash flows expected to be generated by the rental property, including any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized in 2024 and 2023.

Note 2 - Significant Accounting Policies: (Continued)

Lease

The Organization entered into a lease agreement for property through March 2024. Pursuant to the guidance for accounting for leases, the Organization accounts for operating and finance leases as noted below.

The Organization determines if an arrangement is a lease at inception. An arrangement is a lease if the arrangement conveys a right to direct the use of, and obtain substantially all of the economic benefits from, the use of an asset for a period of time in exchange for consideration. A lease is classified as a finance lease if any one of the following criteria are met: the lease transfers ownership of the asset by the end of the lease term, the lease contains an option to purchase the asset that is reasonably certain to be exercised, the lease term is for a major part of the remaining useful life of the asset or the present value of the lease payments equals or exceeds substantially all of the fair value of the asset.

For all leases at the lease commencement date, a right-of-use asset and a lease liability are recognized. The right-of-use asset represents the right to use the leased asset for the lease term. The lease liability represents the present value of the lease payments under the lease. The Organization uses the incremental borrowing rate in determining the present value of the lease payments. For finance leases, the Organization uses the rate implicit in the lease or the incremental borrowing rate.

The operating lease right-of-use asset also includes any lease payments made and excludes lease incentives. The lease term may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. The lease does not contain any material residual value guarantee or material restrictive covenants. Lease expense for lease payments is recognized on the straight-line basis over the lease term. Lease expense for finance leases consists of the amortization of the right-of-use asset on a straight-line basis over the lease term and interest expense determined on an amortized cost basis. The lease payments are allocated between a reduction of the lease liability and interest expense.

Investments in Limited Partnerships

Solutions for Change is the sole member of limited liability companies that own a general partner interest in limited partnerships. These ownership interests range from .005% to .01%, and are accounted for on the equity method.

Compensated Absences

Accumulated unpaid vacation totaling $86,750 and $84,438 at December 31, 2024 and 2023, respectively, is accrued as earned and included in accrued expenses.

Tenant Trust Funds

Tenant trust funds represent amounts held on behalf of tenants in savings accounts for program participants. Tenant trust funds totaled $85,541 and $77,985 at December 31, 2024 and 2023, respectively.

Tenant Security Deposits

Tenant security deposits are restricted to the extent of the tenant security deposit liability totaling $80,903 and $77,800 at December 31, 2024 and 2023, respectively.

Note 2 - Significant Accounting Policies: (Continued)

Net Assets Without Donor Restriction

The Organization's net assets without donor restriction include depreciation on property and equipment, amortization of capitalized costs, and accrued interest on loans for which the interest may only be paid from residual receipts. The amounts included in the net assets without donor restrictions are as follows at December 31:

	2024	2023
Accumulated depreciation	$ 6,556.144	$ 6,135,472
Interest payable – residual receipts	3,679,829	3,408,824
Accumulated amortization of debt issuance costs	4,311	4,311
	$ 10,240,284	$ 9,548,607

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Grant revenue is recognized in the period in which the related work is performed, in accordance with the terms of the grant. Grants receivable are recorded when revenue earned under a grant exceeds the cash received.

Rental income is recognized for apartment rents as it accrues. Advance receipts of rental income are deferred or classified as liabilities until earned. Deferred revenue from rental income totaled $4,362 and $-0- at December 31, 2024 and 2023, respectively.

Revenue from special events are recognized as revenue when the related event occurs. Receivables are recorded when the revenue earned exceeds the cash received. Deferred revenue is recorded when the cash received exceeds the revenue earned

Sales of property and equipment are recognized on the date the sale occurs. Upon the sale or disposition of property or equipment, the asset account is reduced by the cost, and the accumulated depreciation account is reduced by the depreciation taken prior to the sale. Any resultant gain or loss is then recorded as income or expense, unless the sale is the result of a related party transaction.

Donated Services and Materials

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the consolidated financial statements, unless the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills which are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The donated services for the years ended December 31, 2024 and 2023 did not meet the requirements above; therefore, no amounts were recognized in the consolidated financial statements.

Note 2 - Significant Accounting Policies: (Continued)

Donated Services and Materials (Continued)

The Organization received in-kind contributions of auction items for its special event totaling $35,120 and $34,236 for the years ended December 31, 2024 and 2023, respectively, which have been recorded as in-kind contributions in the consolidated statements of activities. The donated auction items are valued at the wholesale prices that would be received for similar products.

Functional Allocation of Expenses

The consolidated statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas. A portion of expenses that benefit multiple functional areas have been allocated between programs and supporting services, based on a cost allocation plan that allocates costs based on the proportion of full-time employee equivalents, space utilization, and estimates made by the Organization's management.

Income Taxes

Solutions for Change is a public charity, and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. Solutions for Change believes that it has appropriate support for any tax positions taken, and, as such, does not have any uncertain tax positions that are material to the consolidated financial statements. Solutions for Change is not a private foundation.

No provision or benefit for income taxes for the Limited Liability Companies and Limited Partnerships have been included in these consolidated financial statements since taxable income (loss) passes through to, and is reportable by, the Member/Partners individually.

Solutions for Change's Return of Organization Exempt from Income Tax, Partnership and LLC tax returns for the years ended December 31, 2024, 2023, 2022 and 2021 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three-to-four years after the returns were filed.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash Equivalents and Restricted Cash

For purposes of the consolidated statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Certificates of deposits that may be redeemed without a significant penalty are considered cash and cash equivalents, regardless of the maturity.

Note 2 - Significant Accounting Policies: (Continued)

Cash and Cash Equivalents and Restricted Cash (Continued)

The following is a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position that sum to the total in the statements of cash flows at December 31:

	2024	2023
Cash and cash equivalents	$ 378,108	$ 187,323
Tenant trust funds	85,541	77,985
Tenant security deposits	80,903	77,800
Restricted reserves	-	82,232
Total Cash and Cash Equivalents and Restricted Cash	$ 544,552	$ 425,340

Subsequent Events

In preparing these consolidated financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 8, 2025, the date the consolidated financial statements were available to be issued, and concluded that there were no events or transactions that needed to be disclosed.

Note 3 - Liquidity and Availability:

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Organization considers contributions without donor restrictions and contributions with donor restrictions for use in current programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing programs as well as the conduct of services undertaken to support those activities to be general expenditures.

The table below presents financial assets available for general expenditure within one year at December 31:

	2024	2023
Financial assets at year-end:		
Cash and cash equivalents	$ 378,108	$ 187,323
Grant and other receivables, net	101,892	35,421
Financial assets available for general expenditures within one year	$ 480,000	$ 222,744

In addition, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

Note 4 - Related Party Receivables:

Related party receivables consist of the following at December 31:

	2024	2023
Developer fee receivable from Solutions Escondido Boulevard 33, L.P. in the original amount of $1,289,802. The developer fee will be paid from limited partner capital installments, with any unpaid amounts payable from available cash flow.	$ 1,182,034	$ 1,182,034
	$ 1,182,034	$ 1,182,034

Note 5 - Restricted Reserves:

According to the partnership, loan and other regulatory agreements, the Partnership and Organization are required to maintain the following reserves:

Operating Reserve

Solutions Family Center, L.P. is required to fund an operating reserve up to the amount of $89,200. There is no annual funding requirement for this reserve. The operating reserve balance totaled $-0- and $8,656 at December 31, 2024 and 2023, respectively.

Replacement Reserves

Solutions Family Center, L.P. (the "Partnership") is required to fund a replacement reserve in the initial amount of $20,000 in accordance with the regulatory agreement with the City of Vista. In accordance with the operating budget approved by the Department of Housing and Community Development, the Partnership was required to fund a replacement reserve of $16,386 annually from March 24, 2005, through April 8, 2014. Beginning April 8, 2014, the Partnership is required to fund a replacement reserve of $19,800 annually. The replacement reserve balance totaled $-0- and $18,150 at December 31, 2024 and 2023, respectively.

The Organization is required to maintain replacement reserve accounts for each property obtained through Neighborhood Stabilization Program and HOME Investment Partnership Program funding. These amounts vary by property and must be funded annually beginning two months subsequent to the completion of rehabilitation. The replacement reserve balance totaled $-0- and $55,426 at December 31, 2024 and 2023, respectively.

Note 6 - Investment in Partnership:

Solutions for Change was the sole member of four limited liability companies. During 2023, Solutions for Change transferred its member interest in Solutions Escondido Boulevard 33, LP, SFC Vista Terrace, L.P. and SFC Weitzel, L.P. to Kingdom Development, Inc. The limited liability companies own general partner interests in partnerships that they account for on the equity method, which are their entire assets and liabilities. The following are the balances in the limited liability companies' partnership capital accounts of the partnerships at December 31:

	2024	2023
Investment in Partnership		
Parkview San Marcos II, L.P. (.001%)	$ 46	$ 51
Total Investment in Partnership	$ 46	$ 51

Solutions for Change provided development and management/admin fees (included in rental income) to the partnership for which it earned the following amounts for the years ended December 31:

	2024	2023
Parkview San Marcos II, L.P.	$ 5,473	$ 5,057
Total Management/Admin Fees	$ 5,473	$ 5,057

Note 7 - Property and Equipment:

Property and equipment consist of the following at December 31:

	2024	2023
Land	$ 4,564,774	$ 4,564,774
Land improvements	356,395	356,395
Buildings and improvements	12,361,760	12,330,685
Construction-in-progress	668,974	503,180
Machinery and equipment	137,232	144,971
Furniture and fixtures	185,426	185,426
Vehicles	120,879	120,879
Subtotal	18,395,440	18,206,310
Less: Accumulated depreciation	(6,556,144)	(6,135,472)
Property and Equipment, Net	$ 11,839,296	$ 12,070,838

Note 8 - Notes Payable:

Notes payable consist of the following at December 31:

	2024	2023
Solutions for Change, Inc.		
The loan payable, which originated September 24, 2009, is held by the County of San Diego Department of Housing and Community Development in the original amount of $357,762. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of September 24, 2024. As of December 31, 2024, the loan had not been forgiven. Secured by a deed of trust.	$ 394,965	$ 394,965
The loan payable, which originated November 16, 2009, is held by the County of San Diego Department of Housing and Community Development in the original amount of $79,156. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of November 16, 2024. As of December 31, 2024, the loan had not been forgiven. Secured by a deed of trust.	78,914	78,914
The loan payable, which originated September 3, 2009, is held by the County of San Diego Department of Housing and Community Development in the original amount of $301,084. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of September 3, 2024. As of December 31, 2024, the loan had not been forgiven. Secured by a deed of trust.	290,825	290,825

(Continued)

Note 8 - Notes Payable:

Notes payable consist of the following at December 31:

	2024	2023
Solutions for Change, Inc. (Continued)		
The loan payable, which originated February 3, 2010, is held by the County of San Diego Department of Housing and Community Development in the original amount of $461,369. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of February 3, 2025. Secured by a deed of trust.	456,518	456,518
The loan payable, which originated February 26, 2010, is held by the County of San Diego Department of Housing and Community Development in the original amount of $132,704. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of February 26, 2025. Secured by a deed of trust.	128,643	128,643
The loan payable, which originated January 7, 2010, is held by the County of San Diego Department of Housing and Community Development in the original amount of $286,010. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of January 7, 2025. Secured by a deed of trust.	277,018	277,018
The loan payable, which originated August 4, 2010, is held by the County of San Diego Department of Housing and Community Development in the original amount of $332,847. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of August 4, 2025. Secured by a deed of trust.	323,095	323,095
The loan payable, which originated July 22, 2010, is held by the County of San Diego Department of Housing and Community Development in the original amount of $392,272. The loan is non-interest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of July 22, 2025. Secured by a deed of trust.	373,712	373,712

(Continued)

Note 8 - Notes Payable: (Continued)

	2024	2023
Solutions for Change, Inc. (Continued)		
The loan payable, which originated April 13, 2011, is held by the County of San Diego Department of Housing and Community Development in the original amount of $3,421,452. The loan bears interest at 3% per annum. Principal and accrued interest are payable from residual receipts (50%) from the Primrose property, with the remaining residual receipts (50%) to be held in a segregated operating reserve account. Principal and accrued interest are due April 1, 2066. Secured by a deed of trust. Accrued interest totaled $1,353,856 and $1,251,602 at December 31, 2024 and 2023, respectively.	$ 3,408,032	$ 3,408,052
The loan payable, which originated April 1, 2011, is held by the Clearinghouse Community Development Financial Institution in the original amount of $1,100,000. Principal and accrued interest are payable in monthly installments of $6,419 including interest at 5.75% beginning March 1, 2012. Principal and accrued interest are due May 1, 2028. Secured by a deed of trust. Accrued interest totaled $3,292 and $3,233 at December 31, 2024 and 2023, respectively.	753,433	774,983
The loan payable, which was assumed January 30, 2017, originated March 23, 2010, is held by the City of Oceanside in the original amount of $154,000. Interest is accrued at 3.0% per annum, payments deferred for 15 years and then amortized over 35 years. In the event that all terms and obligations of the regulatory agreement have been met, the loan and interest will be forgiven at January 30, 2032. Secured by a deed of trust. Accrued interest totaled $36,037 and $31,468 at December 31, 2024 and 2023, respectively.	152,324	152,324
The loan payable, which was assumed January 30, 2017, originated May 11, 2010, is held by the City of Oceanside in the original amount of $70,708. Interest is accrued at 3.0% per annum, payments deferred for 15 years. Thereafter, payment of principal and interest is due and payable in full on June 1, 2050. In the event that all terms and obligations of the regulatory agreement have been met, the loan and interest will be forgiven. Secured by a deed of trust. Accrued interest totaled $16,290 and $14,225 at December 31, 2024 and 2023, respectively.	68,855	68,855

(Continued)

Note 8 - Notes Payable: (Continued)

	2024	2023
Solutions for Change, Inc. (Continued)		
The loan payable, which was assumed January 30, 2017, originated March 23, 2010, is held by the City of Oceanside in the original amount of $309,000. Interest is accrued at 3.0% per annum, payments deferred for 15 years and then amortized over 35 years. In the event that all terms and obligations of the regulatory agreement have been met, the loan and interest will be forgiven at January 30, 2032. Secured by a deed of trust. Accrued interest totaled $72,308 and $63,139 at December 31, 2024 and 2023, respectively.	$ 305,637	$ 305,637
The loan payable, which was assumed January 30, 2017, originated May 11, 2010, is held by the City of Oceanside in the original amount of $50,684. Interest is accrued at 3.0% per annum, payments deferred for 15 years. Thereafter, payment of principal and interest is due and payable in full on June 1, 2050. In the event that all terms and obligations of the regulatory agreement have been met, the loan and interest will be forgiven. Secured by a deed of trust. Accrued interest totaled $11,677 and $10,196 at December 31, 2024 and 2023, respectively.	49,356	49,356
The loan payable, which was assumed January 30, 2017, originated October 21, 2009, is held by the City of Oceanside in the original amount of $203,571. Interest is accrued at 3.0% per annum, payments deferred for 15 years and then amortized over 35 years. In the event that all terms and obligations of the regulatory agreement have been met, the loan and interest will be forgiven at January 30, 2032. Secured by a deed of trust. Accrued interest totaled $46,243 and $40,379 at December 31, 2024 and 2023, respectively.	195,459	195,459
The loan payable, which was assumed January 30, 2017, originated January 14, 2010, is held by the City of Oceanside in the original amount of $58,650. Interest is accrued at 3.0% per annum, payments deferred for 15 years. Thereafter, payment of principal and interest is due and payable in full on February 1, 2050. In the event that all terms and obligations of the regulatory agreement have been met, the loan and interest will be forgiven. Secured by a deed of trust. Accrued interest totaled $13,073 and $11,364 at December 31, 2024 and 2023, respectively.	56,947	56,947

(Continued)

Note 8 - Notes Payable: (Continued)

	2024	2023
Solutions for Change, Inc. (Continued)		
The loan payable, which originated April 18, 2019, is held by Pacific Coast Realty in the original amount of $120,000. The loan bears interest at 7% per annum. Principal and accrued interest are payable in monthly installments of $1,393 beginning June 1, 2019. The loan and accrued interest are due upon December 1, 2025. Secured by a deed of trust. Accrued interest totaled $387 and $466 at December 31, 2024 and 2023, respectively.	46,382	62,140
The loan payable, which originated December 31, 2019, is held by DSD Capital, LLC in the original amount of $250,000. The loan bears interest at 5.5% per annum. Interest payments of $4,168 are payable monthly beginning January 30, 2020, for 12 months. Effective January 1, 2021, monthly interest payments are $3,438. Principal due November 30, 2025. Accrued interest totaled $3,438 for each of the years ended December 31, 2024 and 2023. Unsecured.	250,000	250,000
The loan payable, which originated November 1, 2021, is held by Monty James in the original amount of $250,000. The loan bears interest at 10% per annum. Principal and accrued interest are payable in monthly installments of $2,083 beginning December 1, 2021. The loan and accrued interest are due December 1, 2025. Secured by a deed of trust. Accrued interest totaled $2,083 for each of the years ended December 31, 2024 and 2023.	250,000	250,000
The note payable, which originated April 2023, is held by PEAC Solutions in the original amount of $7,739. The loan bears interest at 12% per annum. Principal and accrued interest are payable in monthly installments of $364. The loan is due May 2025. Secured by equipment.	1,385	5,722
The note payable, which originated June 2023, is held by PEAC Solutions in the original amount of $13,672. The loan bears interest at 14% per annum. Principal and accrued interest are payable in monthly installments of $313. The loan is due June 2028. Secured by equipment.	10,081	12,716
The note payable, which originated February 2024, is held by Pacific Coast Realty in the original amount of $105,000. The loan bears interest at 10% per annum. Interest only payments are due monthly until December 1, 2025 when note is due in full. The loan and accrued interest are due upon May 1, 2022. Secured by a deed of trust. Accrued interest totaled $387 and $466 at December 31, 2024 and 2023, respectively.	100,000	-

(Continued)

Note 8 - Notes Payable: (Continued)

	2024	2023
Solutions for Change, Inc. (Continued)		
The note payable, which originated April 2024, is held by Kingdom Development in the original amount of $100,000. Note was originally due May 15, 2024 with an interest payment of $2,000. Loan is extended to December 31, 2024. Unsecured.	100,000	-
The note payable, which originated August 2024, is held by Klein Electronics in the original amount of $135,000. Beginning December 2024, monthly payments of $5,000 are required with balloon payment of $80,000 due November 1, 2025 plus interest and fee of $10,000. Unsecured.	130,000	-
Total Solutions for Change, Inc.	8,156,570	7,870,850
Solutions Family Center, L.P.		
The mortgage note, which was originated on July 30, 2003, is held by the San Diego County Department of Housing and Community Development in the original amount of $957,000. The note bears interest at 3% per annum. Principal and accrued interest are payable from residual receipts, as defined in the agreement, calculated annually. Principal and accrued interest are due July 2058. Secured by a deed of trust. Accrued interest totaled $575,761 and $547,051 at December 31, 2024 and 2023, respectively.	957,000	957,000
The mortgage note, which was originated on March 8, 2005, is held by the California Department of Housing and Community Development in the original amount of $2,044,512. The note bears interest at 3% per annum. Payments in the amount of forty-two hundredths of one percent (.42%) per annum on the unpaid principal balance of the loan are payable beginning December 31, 2005, and continuing annually thereafter up to the twenty-ninth anniversary of the interest payment date. Commencing on the thirtieth (30th) anniversary of the interest payment date and continuing annually thereafter, payments shall equal the lesser of (1) the full amount of interest accruing on the unpaid principal balance during the year, or (2) the amount determined by the lender as to be necessary to cover the costs of continued monitoring of the compliance requirements under the loan. In addition, the note may require additional payments from net cash flow under the terms of the regulatory agreement. The note is due March 2060. Secured by a deed of trust. Accrued interest totaled $999,234 and $946,486 at December 31, 2024 and 2023, respectively, and the required interest payments totaled $8,587 for each of the years ended December 31, 2024 and 2023.	2,044,512	2,044,512

(Continued)

Note 8 - Notes Payable: (Continued)

	2024	2023
Solutions Family Center, L.P. (Continued)		
The mortgage note, which was originated on July 28, 2003, is held by the City of Vista in the original amount of $550,000. The note bears interest at 3% per annum. Principal and accrued interest are payable from residual receipts, as defined in the agreement, calculated annually. Principal and accrued interest are due July 2058. Secured by a deed of trust. Accrued interest totaled $346,577 and $330,077 at December 31, 2024 and 2023, respectively.	$ 550,000	$ 550,000
The mortgage note, which was originated on July 31, 2003, is held by the City of Escondido in the original amount of $375,100. The note is non-interest-bearing. Principal is due July 2058. Secured by a deed of trust.	375,100	375,000
The mortgage note, which was originated on July 24, 2003, is held by the Bank of America for the Affordable Housing Program (AHP) in the original amount of $176,700. The note is non-interest-bearing, provided that all compliance requirements of the loan are met. Principal is due July 2021. Secured by a deed of trust.	176,700	176,000
Total Solutions Family Center, L.P.	$ 4,103,312	$ 4,103,312
Solutions Farms, LLC		
The loan payable, which was originated on May 25, 2020, is held by the U.S. Small Business Administration in the original amount of $82,800. Interest is accrued at 3.75% per annum. Monthly principal and interest payments of $404 are due beginning May 21, 2021. The loan is due May 21, 2050. Secured by property and equipment. Accrued interest totaled $967 and $2,710 at December 31, 2024 and 2023, respectively.	$ 82,800	$ 82,800
Total Solutions Farms, LLC	$ 82,800	$ 82,800
Solutions Chestnut, LLC		
The loan payable, which originated December 24, 2014, is held by the City of Carlsbad in the original amount of $2,646,000. The loan is noninterest-bearing for the first five years, after which interest will accrue at 3.0% per annum. Beginning on January 1, 2020 and annually thereafter, payments equal to 70% of residual receipts. Principal and accrued interest are due on December 24, 2074. Secured by a deed of trust. Accrued interest totaled $331,529 and $252,149 at December 31, 2024 and 2023, respectively.	$ 2,646,000	$ 2,646,000
Total Solutions Chestnut, LLC	2,646,000	2,646,000
Total Notes Payable	14,988,682	14,702,962
Less: Current Portion	(2,861,075)	(939,268)
Notes Payable, Long-Term, Net	$ 12,127,607	$ 13,763,694

Note 8 - Notes Payable: (Continued)

The future principal payments on the notes payable are as follows:

Years Ended December 31	Solutions for Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions Chestnut, LLC	Total
2025	$ 2,681,780	$ 176,700	$ 2,595	$ -	$ 2,861,075
2026	527,422	-	2,668	-	530,090
2027	29,696	-	2,742	-	32,438
2028	681,062	-	2,818	-	683,880
2029	-	-	2,896	-	2,896
Thereafter	4,236,610	3,926,612	69,081	2,646,000	10,878,303
Total	$ 8,156,570	$ 4,103,312	$ 82,800	$ 2,646,000	$ 14,988,682

Note 9 - Net Assets With Donor Restrictions:

There were no net assets with donor restrictions at December 31, 2024 and 2023.

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors are as follows for the years ended December 31:

	2024	2023
Purpose Restrictions Accomplished:		
Main campus expansion	$ -	$ 595,155
Total Net Assets Released From Restrictions	$ -	$ 595,155

Note 10 - Contingencies:

Loan Agreements

The Partnership entered into loan agreements with several agencies for the purpose of building and maintaining the tenant housing facilities. These agreements specify requirements for the building maintenance. The loans will be forgiven at the end of the loan term if all requirements have been met. In the event that the Partnership does not comply with the agreement, sells the property, or desists using the facility for its original intended purposes, these notes may be called.

Grant Agreement

Chestnut received a grant totaling $454,000 from the City of Carlsbad on December 24, 2014. Funds were used for the acquisition of the property located at 945 Chestnut Avenue. The grant requires that seven (7) low-income restricted units for affordable housing purposes for homeless families be maintained for no less than fifty-five (55) years from the date of acquisition. The grant funds shall be reimbursed to the City of Carlsbad in full upon (1) the date the property is first sold or transferred without prior written approval of the City Council, or (2) upon failure of Chestnut to operate affordable housing for low-income households on the property as stated above.

Note 11 - Commitments:

403(b) Pension Plan

The Organization sponsors a 403(b) pension plan covering, substantially, all of its employees. Each employee's total contribution may not exceed the maximum allowable under current regulations. The Organization matches the first 2% of eligible compensation contributed by the employee. The Organization also pays all administrative costs of this plan. All beneficiaries of the 403(b) plan are responsible for their own plan investment decisions. Matching contributions under this plan totaled $6,448 and $7,917 for the years ended December 31, 2024 and 2023, respectively, and is included in employee benefits on the consolidated statement of functional expenses.

Leases

Office Space

In 2004, the Organization began occupying approximately 7,200 square feet of donated office space at the Center's facility located at 702 West California Avenue, Vista, California. Estimated fair market value of the donated facilities for the years ended 2024 and 2023, respectively, was $129,600. Due to the elimination of intercompany transactions during the consolidation process, the rent accrual and expense are not reflected in the consolidated financial statements.

Vehicles

The Organization entered into a lease for a vehicle under a forty-two-month lease agreement beginning December 5, 2020, with a monthly payment of $693. Rent expense totaled $6,026 and $8,315 for the years ended December 31, 2024 and 2023, respectively. The lease ended in September 2024. In August 2024 the Organization entered into a lease for a vehicle under a thirty-six-month lease, with a monthly payment of $839. Rent expense totaled $4,195 and $-0- for the years ended December 31, 2024 and 2023, respectively.

Property Lease

The Organization entered into a four-year lease to rent property in Vista in December 2021, with a monthly base rent of $19,000. Rent expense totaled $228,000 for each of the years ended December 31, 2024 and 2023.

In addition, the Organization has an option to purchase the property on June 1, 2023 for $5,130,000. The option can be extended to December 1, 2023 for a purchase price of $5,260,000, December 1, 2024 for a purchase price of $5,525,000, or December 1, 2025 for a purchase price of $5,804,250.

The following summarizes the line items on the consolidated statements of financial position for the finance leases at December 31:

	2024	2023
Right-of-use assets - finance leases, net	$ 219,798	$ 396,961
Finance lease liability - current portion	214,041	212,844
Finance lease liability - noncurrent portion	15,499	204,712
Total financing lease liabilities	$ 229,540	$ 417,556

Note 11 - Commitments: (Continued)

Leases (Continued)

The following summarizes the weighted average remaining lease term and discount rate at December 31:

	2024	2023
Weighted average remaining lease term - finance	14 months	23 months
Weighted average incremental borrowing rate - finance	4.80%	5.00%

The following summarizes the line items in the consolidated statements of activities which include the components of lease expense for the year ended December 31:

	2024	2023
Finance lease expense		
Amortization of right of use asset	$ 211,741	$ 207,110
Interest on the lease liability	15,156	25,465
Total Finance Lease Cost	$ 226,897	$ 232,575

The following summarizes cash flow information related to leases for the year ended December 31:

	2024	2023
Financing cash outflows from finance leases	$ 231,356	$ 228,000
Total cash outflow	$ 231,356	$ 228,000

The following is a schedule of future minimum payments related to the leases:

Years Ended December 31	Vehicle	Property	Total
2025	$ 10,067	$ 209,000	$ 219,067
2026	10,067	-	10,067
2027	5,873	-	5,873
Total Payments	26,007	209,000	235,007
Less: Interest	(1,179)	(4,288)	(5,467)
Total	$ 24,828	$ 204,712	$ 229,540

In July 2024, Solutions for Change entered into a lease agreement beginning April 1, 2025 and terminating December 31, 2034 for 115 acres at Green Oak Ranch, Vista, with monthly payments of $45,000, increasing annually by 2%. In August 2024, Solutions for Change paid a security deposit of $90,000 on the property. No other payments have been made as of the date of these consolidated financial statements as the Organization is waiting on the current tenants to move out.

Contracts

The Organization has an employment contract with the President of Solutions for Change, Inc., which provides a base salary, plus an annual bonus based on performance and not to exceed 20% of the current salary. The contract is renewable annually.

SOLUTIONS FOR CHANGE, INC.
SUPPLEMENTARY CONSOLIDATING SCHEDULE OF FINANCIAL POSITION
DECEMBER 31, 2024

ASSETS

	Solutions For Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions Chestnut, LLC	Eliminations	Consolidated
Current Assets:						
Cash and cash equivalents	$ 337,350	$ 10,862	$ -	$ 29,896	$ -	$ 378,108
Grants and other receivables, net	95,326	2,855	-	3,711	-	101,892
Intercompany receivables	-	248,744	-	763,251	(1,011,995)	-
Prepaid expenses and other assets	84,947	953	-	-	-	85,900
Tenant trust funds	85,541	-	-	-	-	85,541
Tenant security deposits	44,005	18,198	-	18,700	-	80,903
Deposits	90,000	3,161	-	-		93,161
Total Current Assets	737,169	284,773	-	815,558	(1,011,995)	825,505
Noncurrent Assets:						
Investment in subsidiary	(2,663,210)	-	-	-	2,663,210	-
Related party receivables	1,182,034	-	-	-	-	1,182,034
Investment in partnerships	46	-	-	-	-	46
Right of use asset - finance lease	219,798	-	-	-	-	219,798
Property and equipment, net	5,941,349	3,179,327	-	2,718,620	-	11,839,296
Total Noncurrent Assets	4,680,017	3,179,327	-	2,718,620	2,663,210	13,241,174
TOTAL ASSETS	$ 5,417,186	$ 3,464,100	$ -	$ 3,534,178	$ 1,651,215	$ 14,066,679

SOLUTIONS FOR CHANGE, INC.
SUPPLEMENTARY CONSOLIDATING SCHEDULE OF FINANCIAL POSITION (CONTINUED)
DECEMBER 31, 2024

LIABILITIES AND NET ASSETS

	Solutions For Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions Chestnut, LLC	Eliminations	Consolidated
Current Liabilities:						
Accounts payable	$ 112,629	$ 31,494	$ 15	$ 1,992	$ -	$ 146,130
Accrued expenses	397,691	-	-	-	-	397,691
Deferred revenue	-	4,362	-	-	-	4,362
Interest payable	14,836	-	967	-	-	15,803
Intercompany payables	1,011,995	-	-	-	(1,011,995)	-
Tenant trust funds	85,541	-	-	-	-	85,541
Tenant security deposits	44,005	18,198	-	18,700	-	80,903
Current portion of finance lease liability	214,041	-	-	-	-	214,041
Current portion of notes payable	2,681,780	176,700	-	-	-	2,858,480
Total Current Liabilities	4,562,518	230,754	982	20,692	(1,011,995)	3,802,951
Noncurrent Liabilities:						
Finance lease liability, net	15,499	-	-	-	-	15,499
Notes payable, net	5,474,790	3,926,612	82,800	2,646,000	-	12,130,202
Interest payable	1,549,484	1,994,444	-	331,529	-	3,875,457
Total Noncurrent Liabilities	7,039,773	5,921,056	82,800	2,977,529	-	16,021,158
Total Liabilities	11,602,291	6,151,810	83,782	2,998,221	(1,011,995)	19,824,109
Minority Interest in Subsidiary	-	-	-	-	(22,846)	(22,846)
Net Assets (Deficit):						
Without donor restrictions	(6,185,105)	(2,687,710)	(83,782)	535,957	2,686,056	(5,734,584)
Total Net Assets (Deficit)	(6,185,105)	(2,687,710)	(83,782)	535,957	2,686,056	(5,734,584)
TOTAL LIABILITIES AND NET ASSETS	$ 5,417,186	$ 3,464,100	$ -	$ 3,534,178	$ 1,651,215	$ 14,066,679

SOLUTIONS FOR CHANGE, INC.
SUPPLEMENTARY CONSOLIDATING SCHEDULE OF FINANCIAL POSITION
DECEMBER 31, 2023

ASSETS

	Solutions For Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions East Vista Way, LP	Solutions Chestnut, LLC	Eliminations	Consolidated
Current Assets:							
Cash and cash equivalents	$ 165,567	$ 6,007	$ 198	$ -	$ 15,551	$ -	$ 187,323
Grants and other receivables, net	27,543	2,956	-	-	4,922	-	35,421
Intercompany receivables	-	219,138	-	-	690,409	(909,547)	-
Prepaid expenses and other assets	53,688	1,196	-	-	-	-	54,884
Tenant trust funds	77,985	-	-	-	-	-	77,985
Tenant security deposits	39,865	19,235	-	-	18,700	-	77,800
Deposits	-	3,161	-		-		3,161
Total Current Assets	364,648	251,693	198	-	729,582	(909,547)	436,574
Noncurrent Assets:							
Investment in subsidiary	(2,419,896)	-	-	-	-	2,419,896	-
Related party receivables	1,182,034	-	-	-	-	-	1,182,034
Restricted reserves	55,426	26,806	-	-	-	-	82,232
Investment in partnerships	51	-	-	-	-	-	51
Right of use asset - finance lease	396,961	-	-	-	-	-	396,961
Property and equipment, net	5,975,446	3,333,749	-	-	2,761,643	-	12,070,838
Total Noncurrent Assets	5,190,022	3,360,555	-	-	2,761,643	2,419,896	13,732,116
TOTAL ASSETS	$ 5,554,670	$ 3,612,248	$ 198	$ -	$ 3,491,225	$ 1,510,349	$ 14,168,690

SOLUTIONS FOR CHANGE, INC.
SUPPLEMENTARY CONSOLIDATING SCHEDULE OF FINANCIAL POSITION (CONTINUED)
DECEMBER 31, 2023

LIABILITIES AND NET ASSETS

	Solutions For Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions East Vista Way, LP	Solutions Chestnut, LLC	Eliminations	Consolidated
Current Liabilities:							
Accounts payable	$ 242,260	$ 26,566	$ -	$ -	$ 16,066	$ -	$ 284,892
Accrued expenses	236,774	-	-	-	-	-	236,774
Interest payable	9,219	-	2,710	-	-	-	11,929
Intercompany payables	909,547	-	-	-	-	(909,547)	-
Tenant trust funds	77,985	-	-	-	-	-	77,985
Tenant security deposits	39,865	19,235	-	-	18,700	-	77,800
Current portion of finance lease liability	212,844	-	-	-	-	-	212,844
Current portion of notes payable	762,568	176,700	-	-	-	-	939,268
Total Current Liabilities	2,491,062	222,501	2,710	-	34,766	(909,547)	1,841,492
Noncurrent Liabilities:							
Finance lease liability, net	204,712	-	-	-	-	-	204,712
Notes payable, net	7,108,282	3,926,612	82,800	-	2,646,000	-	13,763,694
Interest payable	1,422,374	1,905,073	-	-	252,149	-	3,579,596
Total Noncurrent Liabilities	8,735,368	5,831,685	82,800	-	2,898,149	-	17,548,002
Total Liabilities	11,226,430	6,054,186	85,510	-	2,932,915	(909,547)	19,389,494
Minority Interest in Subsidiary	-	-	-	-	-	(20,388)	(20,388)
Net Assets (Deficit):							
Without donor restrictions	(5,671,760)	(2,441,938)	(85,312)	-	558,310	2,440,284	(5,200,416)
Total Net Assets (Deficit)	(5,671,760)	(2,441,938)	(85,312)	-	558,310	2,440,284	(5,200,416)
TOTAL LIABILITIES AND NET ASSETS	$ 5,554,670	$ 3,612,248	$ 198	$ -	$ 3,491,225	$ 1,510,349	$ 14,168,690

SOLUTIONS FOR CHANGE, INC.
SUPPLEMENTARY CONSOLIDATING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Solutions For Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions Chestnut, LLC	Eliminations	Consolidated
Net Assets Without Donor Restrictions						
Support and Revenue:						
Contributions	$ 2,406,605	$	$ -	$ -	$	$ 2,406,605
Rental income	940,389	406,287	-	222,084	(426,076)	1,142,684
Special event revenue (net of direct donor benefit costs of $89,090)	344,678	-	-	-	-	344,678
Grants	107,370	-	-	-	-	107,370
Miscellaneous	50,885	-	-	-	-	50,885
In-kind contributions	35,120	-	-	-	-	35,120
Supporting services	-	-	5,473	-	(5,473)	-
Gain on sale of property and equipment	(2,276)	-	-	-	-	(2,276)
Total Support and Revenue	3,882,771	406,287	5,473	222,084	(431,549)	4,085,066
Operating Expenses:						
Program services	2,492,072	372,788	3,105	111,439	(431,549)	2,547,855
Management and general	840,662	18,304	838	10,595	-	870,399
Fundraising	280,779	-	-	-	-	280,779
Total Operating Expenses	3,613,513	391,092	3,943	122,034	(431,549)	3,699,033
Change in Net Assets Without Donor Restrictions Before Nonoperating Revenue and (Expenses)	269,258	15,195	1,530	100,050	-	386,033
Nonoperating Revenue and (Expenses):						
Depreciation and amortization	(437,031)	(154,422)	-	(43,023)	-	(634,476)
Interest - residual receipts debt	(102,253)	(106,545)	-	(79,380)	-	(288,178)
Excess (deficit) of support and revenue over expenses of subsidiary	(243,314)	-	-	-	245,772	2,458
Partnership loss	(5)	-	-	-	-	(5)
Total Nonoperating Revenue and (Expenses)	(782,603)	(260,967)	-	(122,403)	245,772	(920,201)
Change in Net Assets	(513,345)	(245,772)	1,530	(22,353)	245,772	(534,168)
Net Assets (Deficit) at Beginning of Year	(5,671,760)	(2,441,938)	(85,312)	558,310	2,440,284	(5,200,416)
NET ASSETS (DEFICIT) AT END OF YEAR	$ (6,185,105)	$ (2,687,710)	$ (83,782)	$ 535,957	$ 2,686,056	$ (5,734,584)

SOLUTIONS FOR CHANGE, INC.
SUPPLEMENTARY CONSOLIDATING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Solutions For Change, Inc.	Solutions Family Center, L.P.	Solutions Farms, LLC	Solutions East Vista Way, LP	Solutions Chestnut, LLC	Eliminations	Consolidated
Net Assets Without Donor Restrictions							
Support and Revenue:							
Contributions	$ 2,456,470	$	$ -	$ -	$ -	$	$ 2,456,470
Rental income	810,636	511,657	-	-	219,824	(545,217)	996,900
Special event revenue (net of direct donor benefit costs of $85,504)	372,789	-	-	-	-	-	372,789
Grants	102,965	-	-	-	-	-	102,965
Interest and miscellaneous	73,570	-	3,500	-	-	-	77,070
Gain on sale of property and equipment	-	-	73,888	-	-	-	73,888
In-kind contributions	34,236	-	-	-	-	-	34,236
Supporting services	-	-	35,792	-	-	(35,792)	-
Other income	-	-	1,190,546	651,317	-	(1,841,863)	-
Net assets released from restriction	595,155	-	-	-	-	-	595,155
Total Support and Revenue	4,445,821	511,657	1,303,726	651,317	219,824	(2,422,872)	4,709,473
Operating Expenses:							
Program services	5,684,475	402,307	47,783	-	135,131	(2,422,872)	3,846,824
Management and general	961,058	16,004	8,965	36	13,192	-	999,255
Fundraising	430,821	-	-	-	-	-	430,821
Total Operating Expenses	7,076,354	418,311	56,748	36	148,323	(2,422,872)	5,276,900
Change in Net Assets Without Donor Restrictions Before Nonoperating Revenue and (Expenses)	(2,630,533)	93,346	1,246,978	651,281	71,501	-	(567,427)
Nonoperating Revenue and (Expenses):							
Depreciation and amortization	(431,361)	(157,396)	(69,244)	-	(43,032)	-	(701,033)
Interest - residual receipts debt	(102,253)	(106,546)	-	-	(79,380)	-	(288,179)
Excess (deficit) of support and revenue over expenses of subsidiary	(168,890)	-	-	-	-	170,596	1,706
Partnership loss	(6)	-	-	-	-	-	(6)
Total Nonoperating Revenue and (Expenses)	(702,510)	(263,942)	(69,244)	-	(122,412)	170,596	(987,512)
Change in Net Assets Without Donor Restrictions	(3,333,043)	(170,596)	1,177,734	651,281	(50,911)	170,596	(1,554,939)
Net Assets With Donor Restrictions							
Contributions	64,300	-	-	-	-	-	64,300
Net assets released from restrictions	(595,155)	-	-	-	-	-	(595,155)
Change in Net Assets With Donor Restrictions	(530,855)	-	-	-	-	-	(530,855)
Total Change in Net Assets	(3,863,898)	(170,596)	1,177,734	651,281	(50,911)	170,596	(2,085,794)
Net Assets (Deficit) at Beginning of Year	(1,807,862)	(2,271,342)	(1,263,046)	(651,281)	609,221	2,269,688	(3,114,622)
NET ASSETS (DEFICIT) AT END OF YEAR	$ (5,671,760)	$ (2,441,938)	$ (85,312)	$ -	$ 558,310	$ 2,440,284	$ (5,200,416)

SOLUTIONS FOR CHANGE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Agency or Pass-Through Number	Passed Through to Subrecipient	Federal Expenditures
U.S. Department of Housing and Urban Development:				
Pass-Through Programs:				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants:	14.218			
County of San Diego Department of Housing and Community Development (Loan)		N/A	$ -	$ 472,556
Total Community Development Block Grants/Entitlement Grants			-	472,556
Total CDBG - Entitlement Grants Cluster			-	472,556
HOME Investment Partnerships Program:	14.239			
County of San Diego Department of Housing and Community Development (Loan)		N/A	-	2,935,477
City of Oceanside (Loan)		N/A	-	195,459
Total HOME Investment Partnerships Program			-	3,130,936
Neighborhood Stabilization Program:	14.256			
County of San Diego Department of Housing and Community Development (Loan)		N/A	-	2,278,679
City of Oceanside (Loan)		N/A	-	633,119
Total Neighborhood Stabilization Program			-	2,911,798
Total Pass-Through Programs			-	6,515,290
Total U.S. Department of Housing and Urban Development			-	6,515,290
Total Expenditures of Federal Awards			$ -	$ 6,515,290

SOLUTIONS FOR CHANGE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Solutions for Change, Inc. under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Solutions for Change, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Solutions for Change, Inc.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations* or the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Solutions for Change, Inc. has elected not to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.

Note 3 - Loan Programs:

Assistance Listing Number	Program Name	Loans Outstanding at December 31, 2023	Loans Awarded for the Year Ended December 31, 2024	Loan Princpal Repaid for the Year Ended December 31, 2024	Loans Outstanding at December 31, 2024
14.218	**Community Development Block Grants/Entitlement Grants:**				
	County of San Diego Department of Housing and Community Development	$ 472,556	$ -	$ -	$ 472,556
	Total Community Development Block Grants/Entitlement Grants	472,556	-	-	472,556
14.239	**HOME Investment Partnerships Program:**				
	County of San Diego Department of Housing and Community Development	2,935,477	-	-	2,935,477
	City of Oceanside	195,459	-	-	195,459
	Total HOME Investment Partnerships Program	3,130,936	-	-	3,130,936
14.256	**Neighborhood Stabilization Program:**				
	County of San Diego Department of Housing and Community Development	2,278,679	-	-	2,278,679
	City of Oceanside	633,119	-	-	633,119
	Total Neighborhood Stabilization Program	2,911,798	-	-	2,911,798
	Total Loans	$ 6,515,290	$ -	$ -	$ 6,515,290

Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Directors
Solutions for Change, 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 consolidated financial statements of Solutions for Change, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements, and have issued our report thereon dated December 8, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Solutions for Change, 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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Solutions for Change, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Solutions for Change, 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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Solutions for Change, Inc.'s consolidated 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 consolidated 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003 and 2024-004.

Solutions for Change Inc.'s Response to Findings

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

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.

Leaf & Cole LLP

San Diego, California
December 8, 2025

Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Solutions for Change, Inc.

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Solutions for Change, 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 Solutions for Change, Inc.'s major federal program for the year ended December 31, 2024. Solutions for Change, 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, Solutions for Change, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2024.

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

We are required to be independent of Solutions for Change, 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 Solutions for Change, 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 Solutions for Change, 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 Solutions for Change, 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Solutions for Change, Inc.'s compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-005. Our opinion on the major federal program is not modified with respect to this matters.

Solutions for Change, Inc.'s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Solutions for Change, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Leaf & Cole LLP

San Diego, California
December 8, 2025

SOLUTIONS FOR CHANGE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued on whether the consolidated financial statements audited were prepared in accordance with U.S. GAAP:	Unmodified			
Internal control over financial reporting:				
Material weaknesses identified?	_____	Yes	X	No
Significant deficiencies identified?	_____	Yes	X	No
Noncompliance material to consolidated financial statements noted?	X	Yes	_____	No

Federal Awards

Type of auditor's report issued on compliance for the major programs	Unmodified			
Internal control over major program:				
Material weaknesses identified?	_____	Yes	X	No
Significant deficiencies identified?	_____	Yes	X	No
Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)?	X	Yes	_____	No

Identification of the major program:

Assistance Listing Number	Name of Federal Program or Cluster
14.239	HOME Investment Partnership Program

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000			
Auditee qualified as low-risk auditee?	_____	Yes	X	No

Section II - Financial Statement Findings:

Finding 2024-001 - Operating Reserve Withdrawals:

Statement of Condition

Withdrawals in the amount of $8,656 were made by Solutions Family Center, L.P. from the operating reserve account to cover operating cash flow needs without the approval of the MHP during the year ended December 31, 2024. In addition, withdrawals made in prior years were not repaid in 2024.

Criteria

According to the MHP Regulatory Agreement, disbursements from the operating reserve account may only be made to fund Project operations with the approval of MHP.

Effect

Solutions Family Center, L.P. was not in compliance with the terms of MHP Regulatory Agreement during the year and the operating reserve had a deficient balance of $89,200 at December 31, 2024.

Cause

Solutions Family Center, L.P. used funds from the operating reserve account to cover operating cash flow needs.

Recommendation

Operating reserves should be repaid. Future withdrawals should be made with the approval of MHP.

Management Response

Current management recognizes these withdrawals were made in error. Repayment of the reserves is planned to be funded through sale of the General Partner's Neighborhood Stabilization Program ("NSP") properties, which will be in 2025 or 2026 (timing of the eligibility for loan forgiveness/sale of the NSPs is currently in discussion with the County of San Diego). No future withdrawals which are not in compliance with the MHP regulatory agreement are planned.

Finding 2024-002 - Replacement Reserve Withdrawals:

Statement of Condition

Withdrawals in the amount of $18,150 were made by Solutions Family Center, L.P. from the replacement reserve account to cover operating cash flow needs without the approval of the MHP during the year ended December 31, 2024. In addition, withdrawals made in prior years were not repaid in 2024.

Criteria

According to the MHP Regulatory Agreement, disbursements from the replacement reserve account may only be made to fund Project expenses with the approval of MHP.

Effect

Solutions Family Center, L.P. was not in compliance with the terms of MHP Regulatory Agreement during the year and the replacement reserve had a deficient balance of $232,232 at December 31, 2024.

Section II - Financial Statement Findings: (Continued)

Finding 2024-002 - Replacement Reserve Withdrawals: (Continued)

Cause

Solutions Family Center, L.P. used funds from the replacement reserve account to cover operating cash flow needs.

Recommendation

Replacement reserves should be repaid. Future withdrawals should be made with the approval of MHP.

Management Response

Current management recognizes these withdrawals were made in error. Repayment of the reserves is planned to be funded through sale of the General Partner's NSP properties, which will be in 2025 or 2026 (timing of the eligibility for loan forgiveness/sale of the NSPs is currently in discussion with the County of San Diego). No future withdrawals which are not in compliance with the MHP regulatory agreement are planned.

Finding 2024-003 - Replacement Reserve Not Funded:

Statement of Condition

Solutions Family Center, L.P. did not fund the replacement reserve during the year ended December 2024.

Criteria

Solutions Family Center, L.P. is required to fund a replacement reserve of $19,800 annually in accordance with the operating budget approved by the Department of Housing and Community Development.

Effect

Solutions Family Center, L.P. was not in compliance with the terms of MHP Regulatory Agreement during the year and the replacement reserve had a deficient balance of $238,232 at December 31, 2024.

Cause

Solutions Family Center, L.P. did not fund the replacement reserve account due to insufficient funds.

Recommendation

Replacement reserves should be funded per the requirements of the MHP Regulatory Agreement.

Management Response

Cash flows of Solutions Family Center, L.P.'s General Partner (GP) have been insufficient to fund reserves. The GP is in the process of reducing costs and increasing grant and donor revenue to stabilize the GP's cash flows. The GP intends to fully fund reserve requirements starting in 2025.

Section II - Financial Statement Findings: (Continued)

Finding 2024-004 - Replacement Reserve Withdrawals:

Statement of Condition

Withdrawals in the amount of $36,186 were made by Solutions for Change from the replacement reserve account for the Projects acquired with Neighborhood Stabilization Program funds were used to cover operating cash flow needs during the year ended December 31, 2024.

Criteria

According to the County of San Diego Department of Housing and Community Development (the "County") Regulatory Agreements, disbursements from the replacement reserve accounts may only be made to fund Project expenses with the approval of the County.

Effect

Solutions for Change was not in compliance with the terms of the County Regulatory Agreements during the year and the replacement reserve accounts had a deficient balance of $71,581 at December 31, 2024.

Cause

Solutions for Change used funds from the replacement reserve account to cover operating cash flow needs.

Recommendation

Replacement reserves should be repaid. Future withdrawals should not be used without the approval of the County.

Management Response

Current management recognizes these withdrawals were made in error. Repayment of the reserves is planned to be funded through sale of the General Partner's NSP properties, which will be in Q4 2026. A short-term loan may be necessary to fund the reserves prior to sale of the properties. Repayment may be sooner pending fundraising results. No future withdrawals which are not in compliance with the County Regulatory Agreements are planned.

Section III - Federal Award Findings and Questioned Costs

Finding 2024-005 - Replacement Reserve Withdrawals – HOME Investment Partnership Program Assistance Listing Number 14.239:

Statement of Condition

Withdrawals in the amount of $19,240 were made by Solutions for Change from the replacement reserve account for the Projects acquired with HOME Investment Partnerships Program funds to cover operating cash flow needs during the year ended December 31, 2024.

Criteria

According to the County of San Diego Department of Housing and Community Development (the "County") Regulatory Agreement, disbursements from the replacement reserve accounts may only be made to fund Project expenses with the approval of the County

Effect

Solutions for Change was not in compliance with the terms of the County Regulatory Agreement during the year and the replacement reserve had a deficient balance of $205,929 at December 31, 2024.

Cause

Solutions for Change used funds from the replacement reserve account to cover operating cash flow needs.

Recommendation

Replacement reserves should be repaid. Future withdrawals should be made with the approval of MHP.

Management Response

Current management recognizes these withdrawals were made in error. Repayment of the reserves is planned to be funded through sale of the General Partner's NSP properties, which will be in Q4 2026. A short-term loan may be necessary to fund the reserves prior to sale of the properties. Repayment may be sooner pending fundraising results. No future withdrawals which are not in compliance with the County Regulatory Agreement are planned.

SOLUTIONS FOR CHANGE, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section II - Financial Statement Findings:

Finding 2023-001 - Operating Reserve Withdrawals:

Statement of Condition

Withdrawals in the amount of $38,656 were made Solutions Family Center, L.P. from the operating reserve account to cover operating cash flow needs without the approval of the MHP during the year ended December 31, 2023.

Recommendation

Operating reserves should be repaid. Future withdrawals should be made with the approval of MHP.

Current Status

Withdrawals were not repaid in 2024. Finding repeated in 2024 as Finding 2024-001.

Finding 2023-002 - Replacement Reserve Withdrawals:

Statement of Condition

Withdrawals in the amount of $180,482 were made Solutions Family Center, L.P. from the replacement reserve account to cover operating cash flow needs without the approval of the MHP during the year ended December 31, 2023.

Recommendation

Replacement reserves should be repaid. Future withdrawals should be made with the approval of MHP.

Current Status

Withdrawals were not repaid in 2024. Finding repeated in 2024 as Finding 2024-002.

Finding 2023-003 - Replacement Reserve Not Funded:

Statement of Condition

Solutions Family Center, L.P. did not fund the replacement reserve during the year ended December 2023.

Recommendation

Replacement reserves should be funded per the requirements of the MHP Regulatory Agreement.

Current Status

Replacement reserve was not funded in 2024. This issue is repeated in 2024 as Finding 2024-003.

SOLUTIONS FOR CHANGE, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

Section II - Financial Statement Findings: (Continued)

Finding 2023-004 - Replacement Reserve Withdrawals:

Statement of Condition

Withdrawals in the amount of $171,000 were made by Solutions for Change from the replacement reserve account for the Projects acquired with HOME Investment Partnerships Program funds to cover operating cash flow needs during the year ended December 31, 2023.

Recommendation

Replacement reserves should be repaid. Future withdrawals should be made with the approval of MHP.

Current Status

Withdrawals were not repaid in 2024. Finding repeated in 2024 as Finding 2024-005.

Section III - Federal Award Findings and Questioned Costs

Finding 2023-005 - Replacement Reserve Withdrawals – Neighborhood Stabilization Program, Assistance Listing Number 14.256:

Statement of Condition

Withdrawals in the amount of $26,000 were made by Solutions for Change from the replacement reserve account for the Projects acquired with Neighborhood Stabilization Program funds were used to cover operating cash flow needs during the year ended December 31, 2023.

Recommendation

Replacement reserves should be repaid. Future withdrawals should not be used without the approval of the County.

Current Status

Withdrawals were not repaid in 2024. Finding repeated in 2024 as Finding 2024-004.

Solutions for Change, Inc. is currently carrying approximately $6.5 million in long-term loan obligations that, under the terms of the underlying agreements, are structured to be forgiven rather than repaid in cash, provided the organization continues to comply with specific regulatory requirements.

As detailed in Note 8 to the Consolidated Financial Statements (pages 18–23 of the December 31, 2024 audit), several loans from the County of San Diego Department of Housing and Community Development and the City of Oceanside are explicitly described as non-interest-bearing or deeply subsidized "soft" loans that will be forgiven upon satisfaction of all terms and obligations of the regulatory agreements at their stated maturity dates. The notes state that "the loan will be forgiven" or "the loan and interest will be forgiven" upon compliance with the regulatory agreements for multiple loans originated between 2009 and 2011 and secured by deeds of trust on affordable housing properties held by Solutions for Change, Inc. HUD has confirmed that any loans with a 2024 maturation date that have not been forgiven will mature and be forgiven in October 2026.

These loans correspond to the U.S. Department of Housing and Urban Development (HUD) loan programs reported as federal awards on the Schedule of Expenditures of Federal Awards (page 35), which shows total HUD loan program balances outstanding of $6,515,290 under the Community Development Block Grant, HOME Investment Partnerships, and Neighborhood Stabilization Program loan listings.

These HUD-related, forgivable loans are obligations of Solutions for Change, Inc. and are reported within its consolidated liabilities; they do **not** include loans associated with Solutions Family Center, L.P. As shown on the organization's 2024 Form 990, total assets at year-end were $8,188,113 and total liabilities were $13,921,043, resulting in negative net assets of $5,732,930 at December 31, 2024.

However, because approximately $6.5 million of these liabilities are expected to be forgiven under the terms of the HUD regulatory agreements described in the audit, the organization's net asset position will become positive once forgiveness occurs and the related debt is extinguished. On a pro forma basis, removal of these forgivable loan balances would reduce total liabilities by about $6.5 million and result in a positive net asset balance, demonstrating that Solutions for Change, Inc. is solvent on an economic basis and will report a strong balance sheet once the forgivable loans are formally released.

SHORTER VERSION:

Solutions for Change, Inc. carries approximately $6.5 million in long-term loan obligations that are structured to be forgiven, not repaid in cash, if regulatory requirements are met. As disclosed in Note 8 of the December 31, 2024 audited financial statements, loans from the County of San Diego and City of Oceanside are non-interest-bearing or “soft” loans tied to affordable housing, with terms stating they will be forgiven upon compliance at maturity. HUD has confirmed that loans maturing in 2024 will be forgiven by October 2026 if not already discharged. These loans align with HUD programs reported on the Schedule of Expenditures of Federal Awards, totaling $6,515,290. While reported as liabilities, they exclude Solutions Family Center, L.P. Despite negative net assets of $5.7 million at year-end, forgiveness of these loans would eliminate roughly $6.5 million in liabilities, resulting in a positive net asset position and demonstrating economic solvency.

Less than 500 characters:

Solutions for Change carries approximately $6.5m in “soft” long-term loans that are structured for forgiveness upon compliance with affordable housing requirements, not cash repayment. As disclosed in Note 8 of the 2024 audited financials, County, City, and HUD loans totaling $6.5m are expected to be forgiven by October 2026. Forgiveness would eliminate major liabilities, converting the reported $5.7 million negative net asset position into a positive one and demonstrating economic solvency.

To the San Marcos Community Foundation,

I am pleased to recommend Solutions for Change for consideration for a grant from the San Marcos Community Foundation.

As a San Marcos resident since 1999 and an M.B.A. graduate of California State University San Marcos, I have had the privilege of watching our community grow and evolve over many years. During that time, few organizations have impressed me more than Solutions for Change.

For more than a decade, I have supported Solutions for Change in a variety of ways, including financial contributions, furnishing homes for families through Operation Jingle Bell, serving on fundraising gala committees, and participating in other volunteer efforts. These experiences, in addition to attending numerous graduation ceremonies, have given me an opportunity to see firsthand the impact this organization has on families facing homelessness.

What distinguishes Solutions for Change is its commitment to lasting transformation rather than temporary assistance. The families in the program are not simply provided with housing; they are equipped with the education, accountability, life skills, and support systems needed to achieve long-term self-sufficiency. I have personally witnessed parents gain confidence, stability, and hope as they build better futures for themselves and their children.

The organization's emphasis on personal responsibility, education, sobriety, and family stability creates meaningful and lasting change that extends beyond a single generation. At a time when homelessness remains one of our region's most challenging issues, Solutions for Change continues to demonstrate that real solutions are possible when people are given both support and a pathway to independence. I wholeheartedly endorse Solutions for Change and encourage the San Marcos Community Foundation to support their important work. Their impact on families and on the broader San Marcos community is both measurable and inspiring.

Sincerely,

Chris Marion
1124 Ariana Rd
San Marcos, CA 92069
chris.marion@cox.net
760-653-6810
San Marcos Resident Since 1999

SNAP
SPAY-NEUTER ACTION PROJECT
"Fixing Pet Overpopulation"

BOARD OF DIRECTORS

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June 16, 2026

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

Dear San Marcos Community Foundation Grant Funding Committee,

Spay-Neuter Action Project (SNAP) appreciates the opportunity to submit this grant application. We request support to hold two low-cost spay/neuter clinics for pet dogs and cats of low-income San Marcos residents. Surgeries will be performed on SNAP's "Neuter Scooter" mobile surgical suite parked in San Marcos. Bissell Pet Foundation's Fix the Future® national spay/neuter initiative will pay the veterinarian's salary for both clinics. A generous pledge from a San Marcos resident who held a tea party fundraiser for SNAP will cover the remainder of expenses for one clinic. Therefore, our grant request is for $3,662.13 towards the total $10,544.26 project cost.

The need for affordable spay/neuter has never been more urgent. San Diego County's animal shelters are overcapacity. Local shelters and rescue organizations are caring for far more animals than their facilities were designed to house. Spay/neuter prices at private veterinary practices and even at the San Diego Humane Society are out-of-reach for many low-income residents. SNAP is recognized as the primary provider of affordable spay/neuter for San Diego County, and has fixed more than 95,000 pets since 2003.

By reducing the number of unwanted strays and pet overpopulation, the project will help to reduce intake at the overcapacity San Diego Humane Society's (SDHS) Escondido campus, which is currently at 188% of capacity for dogs. Prevention through spaying and neutering saves taxpayer dollars spent on housing, medicating, treating, and euthanizing homeless animals. Spaying and neutering will also help San Marcos residents to reduce their pets' risk of developing reproductive cancers, and prevent behavioral problems as well as unwanted litters.

SNAP received almost 700 service requests from San Marcos residents in 2025, of which we were only able to fulfill 200 due to funding limitations. We hope that you will be able to approve this application to assist our organization in continuing to serve the people and pets of San Marcos. We look forward to your response.

Sincerely,



Dorell Sackett, Executive Director, Spay-Neuter Action Project (SNAP)
dorell@snap-sandiego.org

Title

Spay-Neuter Action Project (SNAP)

06/19/2026

id. 54438000

by **Joy Zakarian** in **San Marcos Community Foundation**
on behalf of **Spay-Neuter Action Project**

P.O. Box 235287
Encinitas, California
92023
United States
(866) 772-9287
joy@snap-sandiego.org

Original Submission

06/19/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Spay-Neuter Action Project (SNAP)
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Fixing Pet Overpopulation in San Marcos: Two Low-Cost Spay/Neuter Clinics
Project Start Date	9/1/2026
Project End Date	10/31/2026
Date by Which Funds Will Be Expended:	10/31/2026
Total Number of People Served by this Project	50

Total Number of People Served by this Project in San Marcos Only	50
Grant Amount Requested	3662.13
	Organization Details
Organization Name	Spay-Neuter Action Project (SNAP)
Organization Street Address	702 Broadway
Organization City	El Cajon
Organization State	California
Organization Zip Code	92021
Organization Website	https://www.snap-sandiego.org/
Organization's EIN	33-0517862 200 SPAY-NEUTER ACTION PROJECT b3af6478-ddf4-46ed-ab54-830f362a4526 702 Broadway El Cajon CA 92021-4630 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-04-14T00:00:00 2026-05-04T00:00:00 501(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) 2026-04-14T00:00:00 1996 07
	Contact Information
Contact First Name	Joy
Contact Last Name	Zakarian

Contact Title	Grants Program Manager
Contact Phone	+16193294518
Contact Email	joy@snap-sandiego.org
	Project Details
Briefly describe your request for funds.	With this project, SNAP will provide low-cost spay/neuter and vaccinations for 50 to 60 pet dogs and cats of low-income San Marcos residents, at two clinics held on SNAP's "Neuter Scooter" mobile surgical suite. The grant would enable SNAP to provide services for only $25 for cats and $35 for dogs to San Marcos residents who cannot afford SNAP's usual low-cost client fees. SNAP's spay/neuter package includes a free pre-anesthetic health exam, pain medication, recovery collars, nail trimming, flea and tick treatment, deworming, rabies, DHPPv (dogs) and FVRCP (cats) vaccinations, carriers, loose teeth extraction, wound care, and simple hernia repairs. Microchips are available for $10. Many of SNAP's clients have never previously had veterinary care, so these extra services are critical for better health, comfort, and surgical recovery. The grant will cover the cost of consumable medical and surgical supplies and other needed clinic supplies, and veterinary support staff salaries for one of the two clinics. The veterinarian's salary will be paid by Bissell Pet Foundation. The other clinic will be subsidized by a San Marcos resident who held a tea party fundraiser for SNAP.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This project will serve the San Marcos community by providing helping 50 to 60 low-income San Marcos residents prevent unwanted litters and reduce their pets' risk of developing reproductive cancers and behavioral problems. SNAP's clients are very grateful to receive this important care at an affordable price. Due to funding limitations, we were only able to spay or neuter 200 pets of the approximately 671 requests received from San Marcos residents in 2025. This grant would help to increase the proportion of San Marcos requests filled from the 2025 rate of 30%. By reducing the number of unwanted strays and pet overpopulation, the project will reduce intake at the overcapacity San Diego Humane Society's (SDHS) Escondido campus (currently at 188% of capacity for dogs). Prevention through spaying and neutering saves taxpayer dollars spent on housing, medicating, treating, and euthanizing homeless animals.

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.	A San Marcos resident held a tea party fundraiser to subsidize one clinic. The grant would fund a 2nd clinic for 2 days parked in San Marcos. Bissell Pet Foundation will pay the veterinarian's salary.
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.	Mission and Community Impact SNAP's mission is to save lives by reducing pet overpopulation. SNAP's provides no- and low-cost spay/neuter for pet dogs, cats, and rabbits of financially challenged clients in underserved San Diego County communities. We have special programs for unhoused pet owners, Tribal members, junior enlisted military personnel, and low-income seniors. Licensed veterinarians deliver these services on a mobile surgical suite (the "Neuter Scooter") that travels across the county where we are most needed, and at the SNAP East Spay Center in El Cajon. In 2026, a second Neuter Scooter will join our fleet. SNAP also provides community education about the health and behavioral benefits of spay/neuter, and supports policies and initiatives that promote responsible pet ownership and improve access to spay/neuter services. The need for affordable spay/neuter continues to be urgent. San Diego County's animal shelters are overcapacity and in crisis. Local shelters and rescue organizations are caring for far more animals than their facilities were designed to house. As of June 2026, the San Diego Humane Society (SDHS) reported being at 188% of capacity for dogs at their Escondido campus. Their 10/10/25 Facebook post said that "Spaying and neutering is the most powerful way to address pet overpopulation at its source. These simple, routine procedures prevent unplanned litters and reduce the number

of animals entering shelters …" However, in 2025 SDHS's spay/neuter prices increased to $165/$175 for cats, and $220/$230 for dogs. Private vets charge from several hundred to more than $2,000. These fees are out-of-reach for many low-income and even middle-income pet owners.

SNAP has become the primary provider of affordable spay/neuter to the San Diego community. Since 2003, SNAP has sterilized more than 95,000 San Diego County pets, including 7,765 pets in 2025. Please see the the attached letters of support for SNAP and our community impact from Gary Weitzman, DVM, President and CEO of the San Diego Humane Society; Alisa Johnson of Dogs on Deployment; and Samara Neves, Assistant Program Manager of Dreams for Change.

Strategic Objectives

In FY 2026-2027, SNAP's new mobile spay/neuter surgical suite will be operational, providing 4 spay/neuter clinics per month by August 2026 and 16 clinics per month by January 2027.

By January 2027, we will have a full-time team of veterinary professionals hired and trained to staff the new mobile unit.

In FY 2027-2028, SNAP's donor engagement team and grants program manager will increase annual donor and grant support by $50,000, enabling us to fully deploy the new mobile unit.

In 2026, SNAP will partner with SANSTEP to hold two veterinarian spay/neuter training sessions every other month, increasing to monthly by 9/26.

By 2030, SNAP will own our own property to house a stationary spay-neuter clinic and provide parking for both Neuter Scooters. SNAP's Board and Advisory Committee will plan a major capital campaign starting in 2028 to fund the property purchase.

In 2027, SNAP will oversee and organize a lobbying trip by San Diego Rescue Coalition members to Sacramento, CA to advocate support for spay/neuter funding programs and animal welfare legislation in meetings with State Assemblymembers and Senators.

Milestone Achievements

SNAP is on track to reach the significant milestone this year of having provided more than 100,000 no- and low-cost spay/neuter surgeries for San Diego County pets since 2003. This number of pets sterilized has likely resulted in millions of fewer unwanted animals having been born, reducing the pressure on overcapacity animal shelters and the number of healthy pets who are without homes or even euthanized due to pet overpopulation.

Client Testimonials

SNAP's clients often express their extreme gratitude for the services their pets receive. Client feedback is the most effective way to monitor our impact. Because of hormonal-related behaviors, multiple litters, declining

health, and other conditions, some clients confide that they would have given away their intact pets had it not been for SNAP's services, and others have reported on the remarkable difference in their pets' behavior following surgery.

SNAP has been recognized by San Diego Department of Animal Services as helping to reduce local euthanasia rates and pet overpopulation in San Diego County, making a particular impact in unincorporated areas with few animal control officers and no other options for free or low-cost spay/neuter. SNAP's score with Charity Navigator is 100%, earning the highest rating of four stars. SNAP has a "Top Rated Badge" from Great Nonprofits and a 2026 Platinum Seal of Transparency from Candid. Client reviews say that they appreciate SNAP's affordable spay/neuter surgeries, professional and friendly staff, comprehensive services that include vaccinations and microchips, and community impact.

This video shows a grateful SNAP client who was quoted $600 to spay her cat and $800 for her dog at a private veterinary practice. Luckily, she found SNAP and had them fixed for a price that she could afford. She expressed her appreciation and confidence in the care for her animals that SNAP provided. https://www.facebook.com/watch/?v=718506258547156

This client explained that during times when SNAP's Neuter Scooter is not available, her cats get pregnant and more kittens are born. This testimonial illustrates the unfortunate situations that arise due to funding limitations such that SNAP is only able to schedule spay/neuter surgeries with approximately 30% of the eligible pet owners who request them. https://www.youtube.com/shorts/eAPhqtdxBi8

This client adopted a rabbit from a "free bunny" ad on Facebook, not realizing that the rabbit was pregnant. Rabbits can give birth every 30 days to as many as 10 bunnies, who can start having babies themselves within four months. It was important to this woman not to put whoever adopted her bunnies in the same situation that she found herself in. https://www.facebook.com/watch/?v=700388085072763

Bam Bam was a skinny, hungry, shivering "Rez dog" from the La Jolla Indian Reservation whose ribs were showing. This kind woman started feeding him and now he has his own bed where he sleeps safe and warm inside her house, and was neutered thanks to donors who fund our Tribal-SNAP program. https://www.facebook.com/watch/?v=502698528088073

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

SNAP_Endorsement_-_Gary_Weitzman_SDHS_5-12-26.pdf

SNAP_Letter_of_Support_-_Dogs_on_Deployment_5-27-26.pdf

SNAP_LOS_Dreams_for_Change_4-27-26.pdf

Please upload the annual operating budget for your organization.

SNAP_FY_2026-2027_Organizational_Budget_6-18-26.pdf

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

SNAP_Audited_Financial_Statement_3-31-25.pdf

Please attach the first two pages of your Federal 990.

SNAP_990_2024_3-31-25_p1-2.pdf

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

SNAP_San_Marcos_cover_letter_6-16-26.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	10544.26

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?	Consumable clinic supplies and clinic personnel. Client fees, Bissell Pet Foundation, and a private donor will contribute. If not fully funded, we will hold one clinic instead of two.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Consumable Medical and Surgical Supplies	$ 2,517.74	
Other Clinic Supplies	$ 729.80	
Clinic Personnel Expenses	$ 7,296.72	
Total budget for this PROJECT:	$ 10,544.26	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Client Fees	$ 1,720.00	P
Additional Funding Source 2	Bissell Pet Foundation	$ 1,500.00	C
Additional Funding Source 3	Private Donor (San Marcos resident)	$ 3,662.13	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			

SPAY-NEUTER ACTION PROJECT (SNAP) FY 2026-2027
ORGANIZATIONAL BUDGET — PLANNED EXPENSES & REVENUE

* As many spay/neuter surgeries will be provided as possible, within budget contraints

FY 2026-2027 Planned Expenses

	Apr-26	May-26	Jun-26	Q2 TTL	Jul-26	Aug-26	Sep-26	Q3 TTL	Oct-26	Nov-26	Dec-26	Q4 TTL	Jan-27	Feb-27	March-27	Q1 TTL	YEAR
Payroll Expenses																	
Employee wages and salaries	$85,000	$85,000	$85,000	$255,000	$85,000	$85,000	$85,000	$255,000	$85,000	$85,000	$85,000	$255,000	$85,000	$85,000	$85,000	$255,000	**$1,020,000**
Vets' salaries (1099)	$23,000	$23,000	$23,000	$69,000	$23,000	$23,000	$23,000	$69,000	$23,000	$23,000	$23,000	$69,000	$23,000	$23,000	$23,000	$69,000	**$276,000**
Insurance/workers' compensation	$900	$900	$900	$2,700	$900	$900	$900	$2,700	$900	$900	$900	$2,700	$900	$900	$900	$2,700	**$10,800**
Payroll processing	$1,500	$1,500	$1,500	$4,500	$1,500	$1,500	$1,500	$4,500	$1,500	$1,500	$1,500	$4,500	$1,500	$1,500	$1,500	$4,500	**$18,000**
Payroll taxes	$25,000	$25,000	$25,000	$75,000	$25,000	$25,000	$25,000	$50,000	$25,000	$25,000	$25,000	$75,000	$25,000	$25,000	$25,000	$75,000	**$275,000**
401K	$2,200	$2,200	$2,200	$6,600	$2,200	$2,200	$2,200	$6,600	$2,200	$2,200	$2,200	$6,600	$2,200	$2,200	$2,200	$6,600	**$26,400**
Subtotals	**$137,600**	**$137,600**	**$137,600**	**$412,800**	**$137,600**	**$137,600**	**$137,600**	**$412,800**	**$137,600**	**$137,600**	**$137,600**	**$412,800**	**$137,600**	**$137,600**	**$137,600**	**$412,800**	**$1,651,200**

	Apr-26	May-26	Jun-26	Q2 TTL	Jul-26	Aug-26	Sep-26	Q3 TTL	Oct-26	Nov-26	Dec-26	Q4 TTL	Jan-27	Feb-27	March-27	Q1 TTL	YEAR
Neuter Scooter Bus & Clinic Expenses																	
Vet licensing fees	$2,000	$2,000	$400	$4,400	$400	$400	$2,000	$2,800	$400	$400	$400	$1,200	$400	$400	$2,000	$2,800	**$11,200**
State Licenses	$4,000	$0	$0	$4,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$4,000**
Biz Licenses and permits	$0	$0	$0	$0	$0	$200	$200	$400	$0	$0	$0	$0	$0	$0	$0	$0	**$400**
Laundry - from cash	$600	$600	$600	$1,800	$600	$600	$600	$1,800	$600	$600	$600	$1,800	$600	$600	$600	$1,800	**$7,200**
Lunch/food	$400	$300	$300	$1,000	$400	$300	$300	$1,000	$400	$300	$300	$1,000	$400	$300	$300	$1,000	**$4,000**
Medical care	$700	$700	$700	$2,100	$700	$700	$700	$2,100	$700	$700	$700	$2,100	$700	$700	$700	$2,100	**$8,400**
Advertising	$250	$250	$250	$750	$250	$250	$250	$750	$250	$250	$250	$750	$250	$250	$250	$750	**$3,000**
Repairs, diesel fuel, and rideshare	$800	$800	$800	$2,400	$800	$800	$800	$2,400	$800	$800	$800	$2,400	$800	$800	$800	$2,400	**$9,600**
Insurance/general liability	$0	$0	$10,000	$10,000	$0	$0	$0	$0	$0	$0	$10,000	$10,000	$0	$0	$0	$0	**$20,000**
Storage	$800	$800	$800	$2,400	$800	$800	$800	$2,400	$800	$800	$800	$2,400	$800	$800	$800	$2,400	**$9,600**
SPAY CENTER Supplies (medical)	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	**$72,000**
SPAY CENTER Supplies (clinic); includes c	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	**$12,000**
NEUTER SCOOTER Supplies (medical)	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	**$72,000**
NEUTER SCOOTER Supplies (clinic); inclu	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	**$12,000**
NEUTER CRUISER Supplies (medical)	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	**$72,000**
NEUTER CRUISER Supplies (clinic); includ	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	$1,000	$1,000	$1,000	$3,000	**$12,000**
Travel	$500	$500	$500	$1,500	$500	$500	$500	$1,500	$500	$500	$500	$1,500	$500	$500	$500	$1,500	**$6,000**
Telephone (AT&T and Cox)	$70	$70	$70	$210	$70	$70	$70	$210	$70	$70	$70	$210	$70	$70	$70	$210	**$840**
Subtotals	**$31,120**	**$27,020**	**$35,420**	**$93,560**	**$25,520**	**$25,620**	**$27,220**	**$78,360**	**$25,520**	**$25,420**	**$35,420**	**$86,360**	**$25,520**	**$25,420**	**$27,020**	**$77,960**	**$336,240**

	Apr-26	May-26	Jun-26	Q2 TTL	Jul-26	Aug-26	Sep-26	Q3 TTL	Oct-26	Nov-26	Dec-26	Q4 TTL	Jan-27	Feb-27	March-27	Q1 TTL	YEAR
Operating Expenses																	
Audit fee	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,000	$10,000	$0	$0	$0	$0	**$10,000**
Employee health benefits	$6,000	$6,000	$6,000	$18,000	$6,000	$6,000	$6,000	$18,000	$7,000	$7,000	$7,000	$21,000	$7,000	$7,000	$7,000	$21,000	**$78,000**
Gifts	$50	$50	$50	$150	$50	$50	$50	$150	$50	$50	$50	$150	$50	$50	$50	$150	**$600**
Legal expenses and Ads	$500	$0	$0	$500	$500	$0	$0	$500	$500	$0	$0	$500	$500	$0	$0	$500	**$2,000**
Website hosting and maintenance	$300	$300	$300	$900	$300	$300	$300	$900	$300	$300	$300	$900	$300	$300	$300	$900	**$3,600**
Bank fees	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	**$1,200**
Insurance/D&O	$0	$0	$1,000	$1,000	$0	$0	$1,000	$1,000	$0	$0	$1,000	$1,000	$0	$0	$1,000	$1,000	**$4,000**
Office expenses	$250	$250	$250	$750	$250	$250	$250	$750	$250	$250	$250	$750	$250	$250	$250	$750	**$3,000**
Postage and freight	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	**$1,200**
Telephone (Verizon & Ring Central)	$400	$400	$400	$1,200	$400	$400	$400	$1,200	$400	$400	$400	$1,200	$5,000	$400	$400	$5,800	**$9,400**
Emergency funds	$500	$0	$0	$500	$500	$0	$0	$500	$500	$0	$0	$500	$500	$0	$0	$500	**$2,000**
Subtotals	**$8,200**	**$7,200**	**$8,200**	**$23,600**	**$8,200**	**$7,200**	**$8,200**	**$23,600**	**$9,200**	**$8,200**	**$19,200**	**$36,600**	**$13,800**	**$8,200**	**$9,200**	**$31,200**	**$115,000**

	Apr-26	May-26	Jun-26	Q2 TTL	Jul-26	Aug-26	Sep-26	Q3 TTL	Oct-26	Nov-26	Dec-26	Q4 TTL	Jan-27	Feb-27	March-27	Q1 TTL	YEAR
Marketing and Fundraising Expenses																	
Special events	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	**$2,400**
Community outreach events	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	**$2,400**
Advertising	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	**$2,400**
Brochures and flyers	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	**$2,400**
Fundraising misc. supplies	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	**$2,400**
Fundraising software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,000	$0	$0	$9,000	**$9,000**
Newsletter expenses	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	$200	$200	$200	$600	**$2,400**
Subtotals	**$1,200**	**$1,200**	**$1,200**	**$3,600**	**$1,200**	**$1,200**	**$1,200**	**$3,600**	**$1,200**	**$1,200**	**$1,200**	**$3,600**	**$10,200**	**$1,200**	**$1,200**	**$12,600**	**$23,400**

	Apr-26	May-26	Jun-26	Q2 TTL	Jul-26	Aug-26	Sep-26	Q3 TTL	Oct-26	Nov-26	Dec-26	Q4 TTL	Jan-27	Feb-27	March-27	Q1 TTL	YEAR
Total Planned Expenses	**$178,120**	**$173,020**	**$182,420**	**$533,560**	**$172,520**	**$171,620**	**$174,220**	**$518,360**	**$173,520**	**$172,420**	**$193,420**	**$539,360**	**$187,120**	**$172,420**	**$175,020**	**$534,560**	**$2,125,840**

FY 2026-2027 Projected Revenue

	Apr-26	May-26	Jun-26	Q2 TTL	Jul-26	Aug-26	Sep-26	Q3 TTL	Oct-26	Nov-26	Dec-26	Q4 TTL	Jan-27	Feb-27	March-27	Q1 TTL	YEAR
General operating donations	$25,000	$25,000	$25,000	$75,000	$25,000	$25,000	$25,000	$75,000	$25,000	$50,000	$50,000	$125,000	$25,000	$25,000	$25,000	$75,000	**$350,000**
Other	$0	$0	$100,000	$100,000	$0	$0	$0	$0	$0	$0	$100,000	$100,000	$0	$0	$0	$0	**$200,000**
SPAY CENTER Spay/Neuter client fees	$35,000	$35,000	$35,000	$105,000	$35,000	$35,000	$35,000	$105,000	$35,000	$35,000	$35,000	$105,000	$35,000	$35,000	$35,000	$105,000	**$420,000**
NEUTER SCOOTER Spay/Neuter client fee	$40,000	$40,000	$40,000	$120,000	$40,000	$40,000	$40,000	$120,000	$40,000	$40,000	$40,000	$120,000	$40,000	$40,000	$40,000	$120,000	**$480,000**
NEUTER CRUISER Spay/Neuter client fees	$32,000	$32,000	$32,000	$96,000	$32,000	$32,000	$32,000	$96,000	$32,000	$32,000	$32,000	$96,000	$32,000	$32,000	$32,000	$96,000	**$384,000**
Vax/Microchip clinics	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	**$1,200**
Clinic donations	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	$100	$100	$100	$300	**$1,200**
Grants and foundations	$10,000	$10,000	$10,000	$30,000	$10,000	$10,000	$10,000	$30,000	$10,000	$10,000	$10,000	$30,000	$10,000	$10,000	$10,000	$30,000	**$120,000**
Special events	$2,000	$2,000	$20,000	$24,000	$2,000	$2,000	$40,000	$44,000	$2,000	$2,000	$10,000	$14,000	$2,000	$10,000	$2,000	$14,000	**$96,000**
Total Projected Revenue	**$144,200**	**$144,200**	**$262,200**	**$550,600**	**$144,200**	**$144,200**	**$182,200**	**$470,600**	**$144,200**	**$169,200**	**$277,200**	**$590,600**	**$144,200**	**$152,200**	**$144,200**	**$440,600**	**$2,052,400**
NET PROJECTED INCOME	**-$33,920**	**-$28,820**	**$79,780**	**$17,040**	**-$28,320**	**-$27,420**	**$7,980**	**-$47,760**	**-$29,320**	**-$3,220**	**$83,780**	**$51,240**	**-$42,920**	**-$20,220**	**-$30,820**	**-$93,960**	**-$73,440**

efile Public Visual Render | ObjectId: 20260013934930291O - Submission: 2025-12-27 | TIN: 33-0517862

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 04-01-2024 , and ending 03-31-2025

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

C Name of organization
SPAY-NEUTER ACTION PROJECT

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
PO BOX 235287

City or town, state or province, country, and ZIP or foreign postal code
ENCINITAS, CA 92023

D Employer identification number
33-0517862

E Telephone number
(858) 566-1640

G Gross receipts $ 1,565,843

F Name and address of principal officer:
GERRY BOSS
PO BOX 235287
ENCINITAS, CA 92023

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.SNAP-SANDIEGO.ORG

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

L Year of formation: 1992

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
WE PROVIDE COMMUNITY BASED EDUCATION AND SUBSIDIZED SPAY/NEUTER CLINICS TO ACHIEVE ZERO EUTHANASIA OF ADOPTABLE AND TREATABLE PETS IN SAN DIEGO COUNTY. WE OPERATE TWO MOBILE SPAY/NEUTER BUSES.

Activities & Governance

2	Check this box ☐		
3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	36
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)	381,453	759,253
9	Program service revenue (Part VIII, line 2g)	738,276	686,474
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	719	8,557
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		107,403
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,120,448	1,561,687

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)	840,619	775,030
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 38,283		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	488,254	434,561
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,328,873	1,209,591
19	Revenue less expenses. Subtract line 18 from line 12	-208,425	352,096

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	474,623	826,719
21	Total liabilities (Part X, line 26)		0
22	Net assets or fund balances. Subtract line 21 from line 20	474,623	826,719

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 SID SHAPIRO TREASURER Type or print name and title	2025-12-29 Date

Paid Preparer Use Only				
Print/Type preparer's name	Preparer's signature	Date 2025-12-26	Check ☑ if self-employed	PTIN P00011463
Firm's name SID SHAPIRO CPA			Firm's EIN 33-0387735	
Firm's address 9815 CARROLL CANYON RD STE 204 SAN DIEGO, CA 92131			Phone no. (858) 566-1640	

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)

Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

WE PROVIDE COMMUNITY BASED EDUCATION AND SUBSIDIZED SPAY/NEUTER CLINICS TO ACHIEVE ZERO EUTHANASIA OF ADOPTABLE AND TREATABLE PETS IN SAN DIEGO COUNTY. WE OPERATE TWO MOBILE SPAY/NEUTER BUSES.

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 $ 1,133,342 including grants of $) (Revenue $)

PROVIDE LOW/NO COST SPAY/NEUTER SERVICES TO LOW INCOME COMMUNITIES. OVER 8000 ANIMALS WERE SPAYED/NEUTERED.

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

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

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

4e **Total program service expenses** 1,133,342

BONK, CUSHMAN, EAGLE & GARCIA
CERTIFIED PUBLIC ACCOUNTANTS

ANDRES D. GARCIA, C.P.A.
AN ACCOUNTANCY CORPORATION

RYAN R. EAGLE, C.P.A., E.A.
AN ACCOUNTANCY CORPORATION

5440 MOREHOUSE DRIVE, SUITE 3500
SAN DIEGO, CA 92121

(619) 297-8080 (619) 297-8087 FAX

SPAY NEUTER ACTION PROJECT
AUDITED FINANCIAL STATEMENTS
MARCH 31, 2025

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BONK, CUSHMAN, EAGLE & GARCIA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Spay Neuter Action Project, Inc.

Opinion

We have audited the accompanying financial statements of Spay Neuter Action Project (a nonprofit organization), which comprise the statement of financial position as of March 31, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Spay Neuter Action Project as of March 31, 2025, 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 Spay Neuter Action Project 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 Spay Neuter Action Project'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.

BONK, CUSHMAN, EAGLE & GARCIA
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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 Spay Neuter Action Project'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 Spay Neuter Action Project'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.

Bonk, Cushman, Eagle & Garcia

December 15, 2025

SPAY NEUTER ACTION PROJECT
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2025

ASSETS:		
Cash and Cash Equivalents	$	331,433
Total Current Assets		331,433
Property and Equipment		264,501
Bus #2		310,192
Less: (Accumulated Depreciation)		(305,278)
Property & Equipment, Net		269,415
Cash Restricted to Purchase Bus #2		225,871
Total Assets	$	826,719
LIABILITIES:		
Accounts Payable	$	-
Total Current Liabilities		-
NET ASSETS:		
Without Donor Restrictions		598,719
With Donor Restrictions		228,000
Total Net Assets		826,719
Total Liabilities & Net Assets	$	826,719

The Accompanying Notes are an Integral Part of the Financial Statements

SPAY NEUTER ACTION PROJECT
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT & REVENUE:			
Spay and Neuter Fees	$ 686,474	$ -	$ 686,474
Contributions	398,418	228,000	626,418
Grants	175,420	-	175,420
Interest	8,557	-	8,557
Employee Retention Tax Credits	64,818	-	64,818
Total Support & Revenue	1,333,687	228,000	1,561,687
EXPENSES:			
Program Services			
Neuter Scooter Clinics	1,102,532	-	1,102,532
Supporting Services:			
Management & General	37,966	-	37,966
Fundraising	69,093	-	69,093
Total Supporting Services	107,059	-	107,059
Total Expenses	1,209,591	-	1,209,591
Change in Net Assets	124,096	228,000	352,096
Net Assets, Beginning of Year	474,623	-	474,623
Net Assets, End of Year	$ 598,719	$ 228,000	$ 826,719

The Accompanying Notes are an Integral Part of the Financial Statements

SPAY NEUTER ACTION PROJECT
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MARCH 31, 2025

	Program Services	SUPPORTING SERVICES Management & General	SUPPORTING SERVICES Fund Raising	Total
Payroll & Related				
Salaries, Wages, Payroll Taxes	$ 708,183	$ -	$ 30,810	$ 738,993
Employee Benefits	27,399	-	-	27,399
Payroll Service	8,593	45	-	8,638
Total Payroll & Related	744,175	45.00	30,810	775,030
Other Expenses				
Supplies	214,877	-	-	214,877
Veterinarians	23,760	-	-	23,760
Marketing Consulting	-		-	-
Bus Repairs and Gasoline	23,431	-	-	23,431
Insurance	4,156	2,649	-	6,805
Staff Meals and Travel	4,590	3,124	-	7,714
Telephone	3,300	7,647	-	10,947
Storage	9,445	-	-	9,445
Special Events		-	10,794	10,794
Advertising		1,557	13,773	15,330
Newsletter		-	12,247	12,247
Office Expenses		3,347	-	3,347
Miscellaneous			902	902
Professional fees		9,311	-	9,311
Licenses and Permits	2,026	1,034	-	3,060
Medical Care	595	-	-	595
Bank Fees		1,263	-	1,263
Outreach	48.00	300	567	915
Website		3,744	-	3,744
Recruiting		3,945	-	3,945
Total Other Expenses	286,228	37,921	38,283	362,432
Depreciation	72,129	-	-	72,129
Total Expenses	$ 1,102,532	$ 37,966	$ 69,093	$ 1,209,591

The Accompanying Notes are an Integral Part of the Financial Statements

SPAY NEUTER ACTION PROJECT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$	352,096
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation		72,129
(Increase) Decrease in:		
Accounts Receivable		25,683
Cash Restricted to Purchase Bus #2		(225,871)
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		224,037
CASH FLOWS FROM INVESTING ACTIVITIES		
Equipment Purchased		(42,653)
CASH FLOWS (USED) BY INVESTING ACTIVITIES		(42,653)
Net Increase in Cash and Cash Equivalents		181,384
Cash & Cash Equivalents, March 31, 2024		150,049
Cash & Cash Equivalents, March 31, 2025	$	331,433

The Accompanying Notes are an Integral Part of the Financial Statements

SPAY NEUTER ACTION PROJECT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2025

Note 1. Nature of Organization

Spay Neuter Action Project (SNAP), Inc. (the Organization) is the first and only organization in San Diego County solely dedicated to addressing the root cause of pet overpopulation and its tragic consequences.

SNAP's mission is to achieve zero euthanasia of adoptable and treatable pets in the region through preventative measures, including public awareness campaigns, education materials, affordable spay/neuter services, and subsidies for qualified individuals. SNAP remains the only organization offering high-volume mobile spay/neuter services to the entire community, including unhoused pet owners, military personnel, and residents of Native American reservations

Founded in 1990 by Candy Schumann, SNAP was born from Candy's experience as a volunteer at a local animal shelter. Witnessing the steady stream of stray animals being surrendered, she recognized that adoption alone would not solve the problem. Candy understood that in order to reduce the number of animals euthanized in shelters each year, it was critical to reduce the number of homeless animals entering shelters in the first place.

More than two decades later, SNAP has spayed and neutered over 90,000 animals across San Diego County. The original Neuter Scooter began operations in 2003, fixing over 70,000 pets in southwest San Diego, including City Heights, El Cajon, and Chula Vista. The New Neuter Scooter (SNAP North), a 40-foot mobile surgery bus, began serving North County San Diego and tribal lands in 2020 and has sterilized over 20,000 pets. These Neuter Scooters bring affordable spay/neuter services directly to low-income neighborhoods where they are most needed. In April 2024, SNAP opened its SNAP East Spay Center, which serves Central and East County San Diego fixing over 1,000 pets to date.

While the original Neuter Scooter is temporarily inactive in California due to new emissions regulations, it will continue sterilizing pets in Colorado. SNAP is also building a new Neuter Scooter (SNAP SD)to serve the South Bay and Central areas of San Diego County slated for 2026.

SNAP is funded through grants, private donations, and corporate sponsorships. In addition to spay/neuter services, SNAP offers educational resources, classes, and workshops to promote responsible pet ownership and prevent overpopulation.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting: The accompanying financial statements are prepared on the accrual basis of accounting and accordingly reflect all significant receivables and liabilities.

Fund Accounting: To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives.

Note 2. Summary of Significant Accounting Policies, continued

Fund Accounting: continued.

The Organization also prepares financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205 and subsections, as amended by ASU 2016-14. The Organization uses the terms *Net Assets Without Donor Restrictions* and *Net Assets With Donor Restrictions* to describe the two required net asset classes.

Net Assets Without Donor Restrictions: net assets not subject to donor-imposed restrictions.

Net Assets With Donor Restrictions: net assets subject to donor-imposed stipulations.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on assets and liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor restriction or by law.

Contributions: Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Cash and Cash Equivalents: The Organization has defined cash and cash equivalents as cash in banks and money market accounts with an initial maturity of three months or less.

Property and Equipment: Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to $1,000 and the useful life is greater than one year. Depreciation is computed using the straight-line method over the useful lives of the assets, which vary between five or seven years for buses, equipment, and medical instruments.

Depreciation expense for the year ended March 31, 2024 amounted to $72,129.

Donated Materials and Services: Donated materials and services are recognized as contributions if the materials or services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers provide services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Use of Estimates: The preparation of the financial statements in conformity with U.S. 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.

Functional Allocation of Expenses: The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Costs that are not directly associated with providing specific services have been allocated based upon the relative time spent by employees of the Organization providing these services.

Note 2. Summary of Significant Accounting Policies, continued

Compensated Absences: Compensated absences for sick pay and personal time off have not been accrued since they cannot be reasonably estimated. The Organization's policy is to recognize these costs when actually paid.

Concentration of Credit and Financial Risks: The Organization maintains cash balances with federally insured institutions. Accounts at federally insured institutions are insured by the Federal Deposit Insurance Corporation up to $250,000 per bank. 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.

Note 3. Income Tax Status

The Organization is a California Not-For-Profit corporation exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and California State Tax Code 23701(d), respectively, whereby only unrelated business income, as defined by Section 509(a)(1) of the Internal Revenue Code is subject to federal income tax. The Organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

The FASB Interpretation No.48, *Accounting for Uncertainty in Income Taxes,* (FIN 48) which was subsequently included in the FASB Codification as ASC 740, prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. Management of the Organization has evaluated its uncertain tax positions and related income tax contingencies. Management does not believe that any material uncertain tax positions exist. The Organization's tax returns are subject to examination by Federal taxing authorities for a period of three years from the date they are filed and a period of four years for California taxing authorities.

Note 4. Property and Equipment

Property and equipment consist of the following at March 31, 2025:

Shanti House	$ 91,859
Trailer – SNAP East	53,406
SNAP East Spay Center	57,447
Vehicles	35,533
Equipment and Medical Instruments	26,256
Total Property and Equipment	264,501
Bus #2	310,192
Less: Accumulated Depreciation	(305,278)
	$ 269,415

Note 5. Advertising

The Organization uses advertising to promote its programs. These advertising costs are expensed as incurred.

Note 6. Liquidity and Availability of Financial Assets

The Organization's working capital and cash flows are relatively consistent throughout the year due to year-round grant writing and earning of spay and neuter fees. To manage liquidity the Organization maintains adequate cash balances.

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	03/31/2025
Cash and Cash Equivalents	$ 331,433
Cash Restricted to Purchase Bus #2	225,871
Total Financial assets at year-end	557,304
Donor Imposed Restrictions:	
Subject to expenditure for specified purpose	(228,000)
Financial assets available to meet cash needs for general expenditures within one year	$ 329,304

Note 7. Subsequent Events

The management of the Organization have reviewed the results of operations and evaluated subsequent events for the period of time from its year end March 31, 2025 through December 15, 2025, the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

May 12, 2026

To Whom it may concern:

The Spay Neuter Action Project (SNAP) has been a great partner in expanding access to high-quality, affordable spay and neuter services, one of the most effective strategies for reducing pet overpopulation and easing pressure on local shelters. Their work directly contributes to fewer unwanted litters, improved animal health outcomes, and keeping animal families intact. Beyond sterilization, SNAP's vaccines and microchipping services have had a meaningful impact on both individual pets and broader public health. Importantly, SNAP consistently meets people where they are and their commitment to reducing barriers to care, particularly for individuals experiencing homelessness, seniors, tribal communities, and military families, ensures that more people can keep their pets healthy and housed.

From my perspective, SNAP is not only delivering critical services but doing so with compassion, professionalism, and a real understanding of community needs. Their impact is tangible, and their partnership is invaluable.

I strongly support SNAP's continued growth and investment in their programs. Expanding their reach will undoubtedly lead to healthier pets, stronger communities, and a more effective animal welfare system overall.

Sincerely,

Gary Weitzman, DVM, MPH, CAWA
President and CEO

Following Up - Request for Partner Feedback: SNAP’s Community Impact

Alisa Johnson <alisa@dogsondeployment.org> Wed, May 27, 2026 at 10:22 PM

To: shelly@snap-sandiego.org

Hi Shelly,

Thank you so much for following up, and thank you again for the work SNAP does for the community.

SNAP’s programs have helped make essential veterinary care more accessible for military and veteran families in our community, especially by reducing cost barriers to spay/neuter services, vaccines, and microchipping. That support helps families keep their pets healthy, safe, and with their families, while also helping prevent larger issues related to overpopulation and untreated medical needs.

This also helps ensure pets can be eligible for our Hero Pet Boarding Network, which requires pets to be spayed or neutered.

We are grateful for SNAP’s partnership and for the very real impact your team continues to make for both pets and the people who love them.

Warm regards,
Alisa Johnson
Dogs on Deployment

Through SNAP's consistent quarterly outreach, our program has seen a significant increase in access to spay and neuter services. This has directly contributed to a reduction in the number of animals on-site and has helped decrease the population of unhomed dogs within our program. As a result, there has also been a noticeable improvement in animal behavior and temperament, which has led to fewer escalated situations and a reduction in calls involving animal control and the Humane Society.

SNAP's efforts in providing vaccinations have played a critical role in maintaining the overall health of pets in our community. These services have helped prevent the spread of disease and ensured that animals remain healthy and up to date on essential care.

In addition to direct services, SNAP has provided valuable education to our clients. Many individuals we serve have not previously had access to information about the benefits of spaying and neutering, and SNAP's team has helped bridge that gap by increasing awareness and understanding.

Furthermore, SNAP's network and quarterly events have allowed our program to connect with other organizations and resources. This collaboration has resulted in increased donations of essential pet supplies, including leashes, food, medications, and toys, further supporting both the animals and their owners.

Overall, SNAP's partnership has had a meaningful and measurable impact on our program, improving animal welfare, supporting public health, and strengthening the well being of the community we serve.

Respectfully,

Samara Neves

Assistant Program Manager

Dreams For Change

www.dreamsforchange.org

Direct: (781) 492-5143

Work: (619) 695-4194

Title

Women of Color On the Move

05/21/2026

by **Kevin Bichanga** in **San Marcos Community Foundation**
on behalf of **Women of Color On the Move**
Kevin.Bichanga@thewomenofcoloronthemove.org

id. 54183238

Original Submission

05/21/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Women of Color On the Move
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Community Wellness & Youth Empowerment Initiative”
Project Start Date	8/1/2026
Project End Date	7/30/2027
Date by Which Funds Will Be Expended:	7/30/2027
Total Number of People Served by this Project	500
Total Number of People Served by this Project in San Marcos Only	500
Grant Amount Requested	5000
	Organization Details

Organization Name	Women of Color On the Move
Organization Street Address	Women Of Color On The Move 7902 Gerber Rd #259, Sacramento,
Organization City	Sacramento
Organization State	CA
Organization Zip Code	95828
Organization Website	https://womenofcoloronthemove.org
Organization's EIN	47-1508649 200 Women of Color On the Move e8194d92-263c-42d1-b801-670666b77dcc 7902 Gerber Rd # 259 Sacramento CA 95828-4352 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-02-10T00:00:00 2026-02-09T00:00:00 501(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 2015 04
	Contact Information
Contact First Name	Kevin
Contact Last Name	Bichanga
Contact Title	EXECUTIVE DIRECTOR
Contact Phone	+15103320518
Contact Email	Kevin.Bichanga@thewomenofcoloronthemove.org
	Project Details

Briefly describe your request for funds.	Women of Color on the Move is requesting funding to implement the “San Marcos Community Wellness & Youth Empowerment Initiative” serving underserved youth, women, and families in San Marcos. The project will provide culturally responsive wellness education, youth mentorship, mental health awareness workshops, leadership development activities, and substance abuse prevention programming designed to strengthen community resilience and improve overall well-being. Funding will support community outreach, educational workshops, program supplies, transportation assistance, volunteer coordination, and culturally inclusive family engagement activities. The initiative will also help connect participants with local resources and support systems that promote long-term health, educational success, and social stability. The program is expected to serve approximately 500 residents annually through direct services, outreach events, and community partnerships with schools, local organizations, and community centers. By investing in prevention, education, and empowerment, this project will help build stronger families, healthier youth, and a more connected San Marcos community while increasing access to supportive resources for historically underserved populations.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The proposed project by Women of Color on the Move will significantly benefit the San Marcos community by expanding access to youth mentorship, wellness education, mental health awareness, and family support services for underserved residents. Many families and young people continue to face challenges related to stress, social isolation, limited access to supportive resources, and substance abuse risks. This initiative will provide culturally responsive programming that promotes resilience, healthy lifestyles, leadership development, and stronger community connections. Through workshops, outreach events, mentorship activities, and community engagement efforts, the project is expected to directly serve approximately 500 San Marcos residents annually, including youth, parents, women, and families. Participants will gain access to educational resources, prevention programming, community support networks, and opportunities for personal growth and civic engagement. The project will also strengthen local partnerships with schools, community centers, and community-based organizations while helping create a safer, healthier, and more connected environment for 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. Women of Color on the Move regularly collaborates with schools, community centers, healthcare providers, faith-based organizations, youth-serving agencies, and community advocates .
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.	Women of Color on the Move 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.	Women of Color on the Move is a community-centered nonprofit organization dedicated to empowering underserved women, youth, and families through education, health and wellness initiatives, youth development, violence prevention, workforce readiness, and community engagement programs. The organization works to reduce barriers to opportunity while promoting resilience, equity, and long-term community stability among historically marginalized populations. Our mission is to improve the quality of life for vulnerable and underserved communities by providing culturally responsive programs that strengthen families, expand access to resources, and empower individuals to achieve social, educational, and economic success. Through collaboration with schools, healthcare providers, local governments, community organizations, and volunteers, WOCOTM delivers programs that address critical community needs including mental health awareness, substance abuse prevention, STEM education, youth mentorship, maternal health, literacy, and workforce development. Strategically, the organization focuses on three core objectives: 1. Expanding access to health, wellness, and prevention services; 2. Supporting youth leadership, education, and mentorship opportunities; and 3. Strengthening community resilience through partnerships and culturally inclusive outreach. Over the past several years, WOCOTM has successfully implemented programs across California and internationally that have served thousands of individuals and families. Key milestones include launching youth wellness and mentorship initiatives, opioid and substance abuse prevention programming, STEM education projects for underserved youth, maternal and family health initiatives, literacy and summer reading programs, and culturally responsive mental health outreach efforts. The organization has also secured and managed funding from local governments, foundations, and community partners to support impactful community-based initiatives. Community feedback consistently highlights the organization’s compassionate approach, accessibility, and ability to build trust within underserved communities. Participants have shared that WOCOTM programs helped youth gain confidence, connected families to supportive resources, increased awareness of mental health and substance abuse prevention, and created safe, welcoming spaces for community engagement and empowerment. By continuing to invest in prevention, education, and community collaboration, WOCOTM remains committed to building healthier, safer, and more resilient communities while expanding opportunities for individuals and families to thrive.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

BUDGET_2026_WOCOTM.pdf

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

WOMEN_OF_COLOR_ON_THE_MOVE-2025_Tax_Return_Doc_1.pdf

Please attach the first two pages of your Federal 990.

fw9_WOCOTM_2025_1.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	5000

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funding will support outreach, workshops, supplies, and youth activities. Additional support includes volunteers and community partnerships. Yes, the project will continue if partially funded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Program Supplies & Educational Materials	$	1,000.00	
Community Outreach & Engagement	$	800.00	
Workshop & Event Costs	$	1,000.00	
Transportation Assistance	$	600.00	
Volunteer & Facilitator Support	$	900.00	
Administrative & Program Coordination	$	700.00	
Total budget for this PROJECT:	$	5,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Sundt foundation	$ 1,000.00	submitted and expecting response
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			

Women of Color on the Move – Annual Budget 2026

Programs :California, North Carolina,

Program INCOME	Location	Budget 2026 (USD)
Opioid & Substance Abuse Prevention/Recovery Support	California, North Carolina	$100,000
Overdose Prevention & Harm Reduction (COPN grant)	Sacramento, CA	$50,000
Legal Services for Survivors (ELSI/OVW DOJ)	Northern California (6 counties)	$50,000
Women's Empowerment & Violence Prevention (Marineau Foundation)	Sacramento, CA	$10,000
Youth Empowerment & Family Strengthening	Siskiyou County, CA	$20,000
Education & At-Risk Youth Programs	San Francisco Bay Area, CA	$20,000
TOTAL		**250,000**
EXPENSES		
PROGRAM PERSONELL	Sacramento, Los Angeles, San Diego Counties	$10,000
ADMINSTRATION	California (statewide focus)	$10,000
PROGRAM EXPENSES	Sacramento, CA	$200,000
TRAVEL	Sacramento & San Francisco, CA	$25,000
MONITORING AND EVALUATION	Kern County, North Carolina,	$5,000
TOTAL EXPENSES		**$250,000**

SACRAMENTO ADULT LITERACY & WORKFORCE READINESS PROGRAM

Use of Grant Funds

Funds will support **general operating and direct program costs**, including:

Budget Item	Amount
Adult literacy instructor stipends	$2,500
Instructional materials & assessments	$1,200
Space rental & utilities for classes	$1,000
Technology & learning supplies	$800
Program administration & coordination	$500
Total Request	**$6,000**

FOR TAX YEAR 2025

WOMEN OF COLOR ON THE MOVE

Valleypoint Accounting & Tax Servic

1900 Terracina Dr. Ste 110

Sacramento, CA 95834

(916)715-1337

Valleypoint Accounting & Tax Servic

1900 Terracina Dr. Ste 110
Sacramento, CA 95834
kellyw@valleypointaccounting.com
Phone: (916)715-1337 | Fax: (916)473-5824

May 05, 2026

WOMEN OF COLOR ON THE MOVE
8125 MILLS GAP WAY
Sacramento, CA 95828

Subject: Preparation of 2025 Tax Returns

WOMEN OF COLOR ON THE MOVE:

Thank you for choosing Valleypoint Accounting & Tax Servic to assist with the 2025 taxes for WOMEN OF COLOR ON THE MOVE. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2025 federal and state income tax returns for WOMEN OF COLOR ON THE MOVE. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of WOMEN OF COLOR ON THE MOVE, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2025 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at

(916)715-1337.

Sincerely,

Kelly Walubengo
Valleypoint Accounting & Tax Servic

Accepted By:

_____
Officer

_____
Date

Valleypoint Accounting & Tax Servic

1900 Terracina Dr. Ste 110
Sacramento, CA 95834
kellyw@valleypointaccounting.com
Phone: (916)715-1337 | Fax: (916)473-5824

May 05, 2026

WOMEN OF COLOR ON THE MOVE
8125 MILLS GAP WAY
Sacramento, CA 95828

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (916)715-1337.

Sincerely,

Kelly Walubengo
Valleypoint Accounting & Tax Servic

Form **990**

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2025

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 Name of organization: WOMEN OF COLOR ON THE MOVE

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 8125 MILLS GAP WAY

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Sacramento, CA 95828

D Employer identification number: 47-1508649

E Telephone number: (510)332-0518

G Gross receipts: $ 227,750

F Name and address of principal officer: SONIA PELLERIN
8125 MILLS GAP WAY Sacramento, CA 95828

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.WOMENOFCOLORONTHEMOVE.ORG

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

L Year of formation: 2014

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: The goal of The Women of Color On The Move is to encourage women to commit to helping women succeed. Soar in their responsibilities to themselves, their family, and their community. The organization as a non profit is looking for donations to advance this very noble cause.

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	1
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	
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)	72,100	227,750
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)		0
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	72,100	227,750

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	20,702	173,750
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)		24,000
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)	51,398	29,050
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	72,100	226,800
19	Revenue less expenses. Subtract line 18 from line 12		950

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)		950
21	Total liabilities (Part X, line 26)		0
22	Net assets or fund balances. Subtract line 21 from line 20		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

SONIA PELLERIN
Signature of officer — Date

SONIA PELLERIN, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Kelly Walubengo	Kelly Walubengo	05-05-2026		P00521753

Firm's name: Valleypoint Accounting & Tax Servic — Firm's EIN:

Firm's address: 1900 Terracina Dr. Ste 110
Sacramento CA 95834 — Phone no. 916-715-1337

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2025) Created 4/30/25

EEA

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The goal of The Women of Color On The Move is to encourage women to commit to helping women succeed. Soar in their responsibilities to themselves, their family, and their community. The organization as a non profit is looking for donations to advance this very noble cause.

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 $ 226,800 including grants of $ _____) (Revenue $ 227,750)

The goal was achieved but more donors are needed because the need is so big hence addtional funding will assist in the organization achieving the goal.

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 226,800

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		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
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	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			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			X
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	5		
	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	1		
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 California

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.

SONIA PELLERIN (916)833-5836, 8125 MILLS GAP WAY, Sacramento, CA 95828

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) SONIA PELLERIN PRESIDENT	30.00	X		X				0	0	0
(2) LATONYA YOUNG SECRETARY	20.00	X		X				0	0	0
(3) DONNA PRICE CFO				X				0	0	0
(4)										
(5)										
(6)										
(7)										
(8)										
(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)								0	0	0
(16)								0	0	0
(17)								0	0	0
(18)								0	0	0
(19)								0	0	0
(20)								0	0	0
(21)								0	0	0
(22)								0	0	0
(23)								0	0	0
(24)								0	0	0
(25)								0	0	0
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								0	0	0

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

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

Section B. Independent Contractors

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

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

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

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	227,750			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f . . .	1g	$			
	h	**Total.** Add lines 1a-1f		227,750			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d					
	12	**Total revenue.** See instructions		227,750	0	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	156,750	156,750		
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	17,000	17,000		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	24,000	24,000		
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	4,000	4,000		
b Legal	535	535		
c Accounting	1,295	1,295		
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	5,001	5,001		
14 Information technology	3,142	3,142		
15 Royalties				
16 Occupancy				
17 Travel	179	179		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,139	1,139		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	12,067	12,067		
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 EDUCATIONAL MATERIALS	1,000	1,000		
b POSTAGE AND PRINTING	692	692		
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	226,800	226,800	0	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		1	950
	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			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	0	16	950
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		27	
	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	950
	32	Total net assets or fund balances	0	32	950
	33	Total liabilities and net assets/fund balances	0	33	950

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	227,750
2	Total expenses (must equal Part IX, column (A), line 25)	2	226,800
3	Revenue less expenses. Subtract line 2 from line 1	3	950
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	950

Part XII Financial Statements and Reporting

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

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

Valleypoint Accounting & Tax Servic

1900 Terracina Dr. Ste 110
Sacramento, CA 95834
kellyw@valleypointaccounting.com
Phone: (916)715-1337 | Fax: (916)473-5824

May 05, 2026

WOMEN OF COLOR ON THE MOVE
8125 MILLS GAP WAY
Sacramento, CA 95828

WOMEN OF COLOR ON THE MOVE:

Enclosed is the 2025 federal return for a tax-exempt organization, prepared for WOMEN OF COLOR ON THE MOVE from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Enclosed is the 2025 California Income Tax return for WOMEN OF COLOR ON THE MOVE, prepared from the information provided. The return will be e-filed with the California taxing authority.

The organization's California Income Tax return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (916)715-1337.

Sincerely,

Kelly Walubengo
Valleypoint Accounting & Tax Servic

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	Employer identification number
WOMEN OF COLOR ON THE MOVE	47-1508649

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 must generally 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) 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.")						
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)				WKS Schedule A		
6 **Public support.** Subtract line 5 from line 4						0

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						
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 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 . . . . . ☐

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) 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.")			67,100	72,100	227,750	366,950
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			67,100	72,100	227,750	366,950
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	0	0	0	0	0	0
8 **Public support.** (Subtract line 7c from line 6.)						366,950

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6			67,100	72,100	227,750	366,950
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.)	0	0	67,100	72,100	227,750	366,950

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 2025 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16	Public support percentage from 2024 Schedule A, Part III, line 15	16	0.00 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2024** Schedule A, Part III, line 17	18	0 %

19a **33 1/3% support tests - 2025.** 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 - 2024.** 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 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 organization. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental supported organization. *Describe in* ***Part VI*** *how you supported a governmental supported organization (see instructions). (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 its supported organization(s)? *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 each of its 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, 3b, and 3c below.***			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system? *If "Yes," provide details in* ***Part VI.***	3a		
b	Did the organization direct 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		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "*Yes*" or "*No*," provide details in Part VI.	3c		

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	**Total annual distributions.** Add lines 1 through 5.	6	
7	Distributions to attentive supported organizations to which the organization is responsive *(provide details in* ***Part VI****)*. See instructions.	7	
8	Distributable amount for 2025 from Section C, line 6	8	
9	Line 7 amount divided by line 8 amount	9	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2025**	**(iii) Distributable Amount for 2025**
1	Distributable amount for 2025 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required - *explain in* ***Part VI****)*. See instructions.			
3	Excess distributions carryover, if any, to 2025			
a	From 2020			
b	From 2021			
c	From 2022			
d	From 2023			
e	From 2024			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2025 distributable amount			
i	Carryover from 2020 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2025 from Section D, line 6: $			
a	Applied to underdistributions of prior years			
b	Applied to 2025 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2025, 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 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI****.* See instructions.			
7	**Excess distributions carryover to 2026**. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2021			
b	Excess from 2022			
c	Excess from 2023			
d	Excess from 2024			
e	Excess from 2025			

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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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
WOMEN OF COLOR ON THE MOVE

Employer identification number
47-1508649

Organization type (check one):

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

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization
WOMEN OF COLOR ON THE MOVE

Employer identification number
47-1508649

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	SONIA PELLERIN 8125 MILLS GAP WAY Sacramento, CA 95828	$ 15,000	Person [x] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CYTOKINETICS FOUNDATION 350 OYSTER POINT BLVD South San Francisco, CA 94080	$ 7,500	Person [x] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	OPEN AI 3180 18TH ST San Francisco, CA 94110	$ 25,000	Person [x] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	MENNONITE 3145 BENHAM AVE Elkhart, IN 46517	$ 13,750	Person [x] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	AIDSWATCH 1101 14TH ST NW SUITE 300 Washington, DC 20005	$ 15,000	Person [x] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	JEWISH COMMUNITY FOUNDATION INC 4950 MURPHEY CANYON RD San Diego, CA 92123	$ 17,500	Person [x] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
WOMEN OF COLOR ON THE MOVE

Employer identification number
47-1508649

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: WOMEN OF COLOR ON THE MOVE

Employer identification number: 47-1508649

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

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 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

WOMEN OF COLOR ON THE MOVE

Employer identification number

47-1508649

01. Form 990 governing body review (Part VI, line 11)

GOVERNING BODY IS GIVEN COPY OF TAX RETURN TO REVIEW BEFORE ITS FILED

02. Conflict of interest policy compliance (Part VI, line 12c)

COMFLICT OF INTEREST POLICY COMPLIANCE IS IN EFFECT

03. CEO, executive director, top management comp (Part VI, line 15a)

ALL COMPENSATION IS REVIEWED BY THE GOVERNING BOARD BEFORE APPROVAL

04. Other officer or key employee compensation (Part VI, line 15b)

ALL OFFICERS AND KEY EMPLOYEE COMPENSATION IS REVIEWED BY THE BOARD

05. Form 990 availability to public (Part VI, line 18)

ALL DOCUMENTS AND RECORDS OF THE NON PROFIT IS AVAILABLE TO THE PUBLIC UPON REQUEST

06. Governing documents, etc., available to public (Part VI, line 19)

GOVERNING BODY DOCUMENTS ARE AVAILABLE TO THE PUBLIC

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax-Exempt Entity

For calendar year 2025, or fiscal year beginning _____, 2025, and ending _____, 20__

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

OMB No. 1545-0047

2025

Name of filer	EIN or SSN
WOMEN OF COLOR ON THE MOVE	47-1508649

Name and title of officer or person subject to tax

SONIA PELLERIN, PRESIDENT

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 227,750
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 ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) Women of Color On The Move , (EIN) 47-1508649 and that I have examined a copy of the 2025 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 Valleypoint Accounting & Ta to enter my PIN 95828 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2025 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 2025 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 04-09-2026

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.

682053 17777

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2025 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 Kelly Walubengo Date 05-05-2026

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

Name(s) as shown on return: WOMEN OF COLOR ON THE MOVE

FEIN: 47-1508649

TOTAL GRANTS

Description	Amount
GRANTS	$ 227,750
Total:	**$ 227,750**

LEGAL EXPENSES

Description	Amount
LEGAL EXPENSES	$ 535
Total:	**$ 535**

MANAGEMENT EXPENSES

Description	Amount
VOLUNTEE STIPENDS	$ 4,000
Total:	**$ 4,000**

PROGRAM SERVICE EXPENSE

Description	Amount
STEM CA	$ 15,000
SAC CITY YOUTH NIGHTS	50,000
OUTSIDE WASH PROJECT	15,000
SUBSTANCE ABUSE PREVENTION	65,000
HEART AND SOUL PROJECT-SACRAMENTO	2,000
HEART AND SOULD PROJECT-KENYA	2,000
HEART AND SOUL PROJECT-NORTH CAROLINA	2,500
ANTI-RACISIM PREVENTION	11,250
PROGRAM SUPPORT, SUPPLIES & TRAVEL	12,000
ADMINISTRATIVE EXPENSES	52,050
Total:	**$ 226,800**

Name(s) as shown on return: WOMEN OF COLOR ON THE MOVE

FEIN: 47-1508649

COMBINED REVENUE

Description	Amount
JEWISH FOUNDATION	$ 17,500
ALAMEDA COUNTY	75,000
SACRAMENTO CITY	50,000
CYTOKINETICS	5,000
OPEN AI	25,000
MENNONITE NETWORKS	13,750
CALIFORNIA HUMANITIES	5,000
LABCORPS	5,000
AIDS UNITED	15,000
SAMHSA	500
DR. SONIA PROGRAM DESIGNATED DONATION (CA SUBSTANCE ABUS	16,000
Total:	**$ 227,750**

990	Tax Exempt Diagnostic Summary	2025

Name: WOMEN OF COLOR ON THE MOVE

Employer Identification #: 47-1508649

Demographics

Mailing Address:
8125 MILLS GAP WAY
Sacramento, CA 95828

Phone: (510)332-0518
Email:

Resident State: CA

Signor of Return

Officer: SONIA PELLERIN **Title:** PRESIDENT

Diagnostics

Preparer: Kelly Walubengo **Invoice:** **Date:** 05-05-2026

Return Information

Item on Return	2025 Federal	2024 Federal (If available)
Total Revenue	227,750	72,100
Total Expenses	226,800	72,100
Net Excess (Deficit)	950	
Net Assets or Fund Balances	950	

State/City Information

State/City	Taxable Revenue	Total Expenses	Change Fund Balance	UBIT	Total Tax	Refund/ (Balance Due)

TAXABLE YEAR **2025**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2025 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Corporation/Organization name	California corporation number
WOMEN OF COLOR ON THE MOVE	3702779
Additional information. See instructions.	FEIN 47-1508649
Street address (suite or room) 8125 MILLS GAP WAY	PMB no.
City SACRAMENTO	State CA / ZIP code 95828
Foreign country name / Foreign province/state/county / Foreign postal code	

A First return . . . . . ☐ Yes ☐ No

B Amended return . . . . . ☐ Yes ☐ No

C IRC Section 4947(a)(1) trust . . . . . ☐ Yes ☐ No

D Final information return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) _____

E Check accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other

F Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990)
(4) ☒ Other 990 series

G Is this a group filing? See instructions . . . . . ☐ Yes ☐ No

H Is this organization in a group exemption . . . . . ☐ Yes ☒ No
If "Yes," what is the parent's name? _____

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions . . . . . ☐ Yes ☐ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions . . . . . ☐ Yes ☐ No

K Is the organization exempt under R&TC Section 23701g? . . . ☐ Yes ☐ No
If "Yes," enter the gross receipts from nonmember sources . . . $ _____

L Is the organization a limited liability company? . . . . . ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? . . . . . ☐ Yes ☐ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? . . . . . ☐ Yes ☐ No

O Is federal Form 1023/1024 pending? . . . . . ☐ Yes ☐ No
Date filed with IRS _____

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8		1	00
	2	Gross dues and assessments from members and affiliates		2	00
	3	Gross contributions, gifts, grants, and similar amounts received		3	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B		4	0 00
	5	Cost of goods sold	5 00		
	6	Cost or other basis, and sales expenses of assets sold	6 00		
	7	Total costs. Add line 5 and line 6		7	00
	8	Total gross income. Subtract line 7 from line 4		8	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18		9	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	00
Payments	11	Total payments		11	00
	12	Use tax. See General Information K		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result		16	00

Sign Here

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

Signature of officer	Title	Date	Telephone
▶SONIA PELLERIN *Sonia Pellerin*	PRESIDENT	04/09/2026	510-332-0518

Paid Preparer's Use Only

Preparer's name ▶ KELLY WALUBENGO			
Preparer's signature ▶	Date 05/05/2026	Check if self-employed ▶ ☐	PTIN P00521753
Firm's name (or yours, if self-employed) and address ▶ VALLEYPOINT ACCOUNTING & TAX SER 1900 TERRACINA DR. STE 110 SACRAMENTO, CA 95834			Firm's FEIN 27-5075081 Telephone 916-715-1337

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

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.**

47-1508649

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	00
	2	Interest	2	00
	3	Dividends	3	00
	4	Gross rents	4	00
	5	Gross royalties	5	00
	6	Gross amount received from sale of assets (See instructions)	6	00
	7	Other income. Attach schedule	7	00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	00
Expenses and Disburse-ments	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	00
	10	Disbursements to or for members	10	00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	00
	12	Other salaries and wages	12	00
	13	Interest	13	00
	14	Taxes	14	00
	15	Rents	15	00
	16	Depreciation and depletion (See instructions)	16	00
	17	Other expenses and disbursements. Attach schedule	17	00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	00

Schedule L Balance Sheet	**Beginning of taxable year**		**End of taxable year**	
Assets	**(a)**	**(b)**	**(c)**	**(d)**
1 Cash				
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				
10 a Depreciable assets				
b Less accumulated depreciation				
11 Land				
12 Other assets. Attach schedule				
13 **Total assets**				
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				
22 **Total liabilities and net worth**				

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			
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		10 Net income per return. Subtract line 9 from line 6	

043

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2025**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
WOMEN OF COLOR ON THE MOVE	47-1508649

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
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2
3	Refund (Form 109, line 27)	3
4	Balance due or Total amount due (Form 199, line 16 or Form 109, line 30)	4

Part II Settle Your Account Electronically for Taxable Year 2025

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 2026 (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 2025 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 ▶ Sonia Pellerin 04-09-2026 ▶ PRESIDENT

Signature of officer | Date | 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, 2025 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 P00521753

Firm's name (or yours if self-employed) and address ▶ VALLEYPOINT ACCOUNTING & TAX SERVIC
1900 TERRACINA DR. STE 110
SACRAMENTO, CA

Firm's FEIN 27-5075081

ZIP code 95834

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

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

WOMEN OF COLOR ON THE MOVE

2 Business name/disregarded entity name, if different from above.

WOMEN OF COLOR ON THE MOVE

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) NON PROFIT ORGANIZATION

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

7902 Gerber Road #259

6 City, state, and ZIP code

Sacramento, CA 95828

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

4	7	–	1	5	0	8	6	4	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** SONIA PELLERIN **Date** 10/07/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid).

• Form 1099-DIV (dividends, including those from stocks or mutual funds).

• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).

• Form 1099-NEC (nonemployee compensation).

• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).

• Form 1099-S (proceeds from real estate transactions).

• Form 1099-K (merchant card and third-party network transactions).

• Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).

• Form 1099-C (canceled debt).

• Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien;

• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;

• An estate (other than a foreign estate); or

• A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.

• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.

• In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

WRC
REVIVING COURAGE,
EMPOWERING LIVES

1963 Apple Street • Oceanside, California 92054

(760) 757-3500 24 HOUR

2026 BOARD OF DIRECTORS

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EX-OFFICIO MEMBER
Ariel E. Reyes, MBA
Chief Executive Officer

June 24, 2026

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

To Whom It May Concern:

As the Chief Executive Officer of WRC, I am humbled by the opportunity to serve the most vulnerable and underserved neighbors in North County, including women, men and children in the community of San Marcos. WRC has been a strategic partner with One Safe Place and three of our staff members work on-site in San Marcos, providing accessible emergency services to residents in need of safe shelter, food, legal resources and so much more.

WRC is applying for much-needed funding to continue to provide top tier resources for San Marcos residents and others in North County who desperately need a safe night to sleep and a chance to heal from abuse and crimes involving domestic violence and sexual assault. Our proposal for the San Marcos Community Foundation, "The Doorway to Hope and Healing: Empowering Survivors Through Safe Housing" addresses time-sensitive needs at our transitional housing apartments, a 23-unit complex where single parent families can regain self-sufficiency. Each family can live in an apartment for up to two years, save money, and access our wraparound services including mental health counseling, case management, emergency food, legal resources and educational support.

We value the investment of the San Marcos Community Foundation and its work throughout the region addressing the unique needs facing the most under-resourced neighbors. The dedicated staff at WRC work with San Marcos residents every day, and accompany each parent and child on their journey to regain hope and healing. We have been an anchor in Oceanside for 52 years and are the largest provider of housing for survivors of domestic violence and sexual assault in San Diego County.

Kind Regards,

Ariel Enrique Reyes

Ariel Enrique Reyes, MBA
Chief Executive Officer

Federal Identification No. 95-2932237
Serving survivors of domestic violence and sexual assault since 1974

The Women's Resource Center is a non-profit social service agency. We have not provided the donor with any goods or services in exchange for this contribution. Please retain this document for your records. It is an important document necessary for any available Federal income tax deduction for the contribution. Thank you for your support.

Title

Women's Resource Center (WRC) - The Doorway to Hope and Healing: Empowering Survivors Through Safe Housing

06/24/2026

id. 54478292

by **Colleen McNatt Engelbrecht** in **San Marcos Community Foundation**
on behalf of **Womens Resource Center**

colleen.mcnatt@wrcsd.org

Original Submission

06/24/2026

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Women's Resource Center (WRC) - The Doorway to Hope and Healing: Empowering Survivors Through Safe Housing
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The Doorway to Hope and Healing: Empowering Survivors Through Safe Housing
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	1329
Total Number of People Served by this Project in San Marcos Only	37

Grant Amount Requested	10000
	Organization Details
Organization Name	Women's Resource Center (WRC)
Organization Street Address	1963 Apple St
Organization City	Oceanside
Organization State	CA
Organization Zip Code	92054
Organization Website	https://www.wrcsd.org/
Organization's EIN	95-2932237 200 WRC e7eb319b-57c0-4149-a469-058babb27894 1963 Apple St Oceanside CA 92054-4426 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2026-03-10T00:00:00 2026-03-16T00:00:00 501(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 1975 05
	Contact Information
Contact First Name	Ariel
Contact Last Name	Reyes
Contact Title	CEO
Contact Phone	+17605478815

Contact Email	ariel.reyes@wrcsd.org

	Project Details
Briefly describe your request for funds.	The Transitional Housing program at WRC has called the same building home since 1994, when the City of Oceanside transformed a former abandoned racquetball club into a space of refuge and new beginnings. Over 30 years later, we continue to welcome clients and their families with fresh furnishings and compassionate support. This grant will fund urgent repairs and a comprehensive unit refresh, including painting, new flooring, and full-sized appliances that honor the daily realities of the families we serve. To maximize every dollar, WRC employs a mission-focused maintenance technician who completes this work himself with exceptional craftsmanship — ensuring grant funds go further. Our staff at One Safe Place in San Marcos are intricately connected to the community and deeply responsive to the needs of survivors of domestic violence and sexual assault through a trauma-informed lens. WRC's signature Transitional Housing program provides safe, dignified shelter — the longest-term and most comprehensive opportunity of its kind available to survivors in San Diego County. This request, "The Doorway to Hope and Healing: Empowering Survivors Through Safe Housing," will create a foundation from which our clients pursue emotional healing, rebuild their lives, and step far from the shadows of violence and abuse.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	WRC stands as a vital pillar of safety and healing for the San Marcos community and across San Diego County. As one of only two agencies in the county offering dual services for survivors of both sexual assault and domestic violence, WRC fills a critical and unique gap in care. We are proud to be the largest, most in-depth, and longest-term transitional housing opportunity available to these survivors — providing not just shelter, but a true pathway to stability. The numbers reflect the depth of our impact. In 2024-25, WRC served 1,329 individuals, provided 15,242 bed nights of safe shelter, and our in-house 24/7 crisis hotline answered 3,508 calls addressing the individualized needs of victims and survivors of gender-based violence. Our work is relational, not transactional. Staff at WRC witness this daily — and few moments are more humbling than hearing children's footsteps or laughter echoing through the halls as they make their way upstairs to their apartments, knowing they are living a life free from violence. Refreshing our transitional housing units ensures that every family we welcome into our community experiences a space that reflects the dignity, safety, and hope they deserve.

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.	WRC partners with One Safe Place, CSUSM, and the City of San Marcos through CDBG funding, with nearby support from TruCare, Palomar Health, and MiraCosta College. Volunteers serve in all roles.
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.	Since 1974, WRC has been a recognized and trusted leader in domestic violence prevention and intervention, providing quality, compassionate, and innovative services to individuals and families affected by domestic violence and sexual assault. What began as an urgent call to action by five local Oceanside women evolved into a mission-focused organization with the singular purpose of supporting victims and survivors who have suffered physical, sexual, financial, or emotional harm. Now celebrating 52 years of service, WRC operates five signature programs offering comprehensive wraparound services — including emergency shelter, transitional housing, counseling, crisis intervention, case management, and a critical early-intervention program for teens. WRC is uniquely positioned in San Diego County as one of only two agencies offering dual services for survivors of both domestic violence and sexual assault. This distinction is not simply an organizational milestone — it represents a lifeline for thousands of individuals who might otherwise fall through the cracks of a fragmented system. Our consortium of services provides survivors with the tools to achieve stable income and ultimately a home of their own. This is the foundation of what we do: reviving courage and empowering lives. The scope of our community impact is significant. According to SANDAG, 17,472 domestic violence crimes were reported across San Diego County

in 2022 alone. The California Women's Well-Being Index reported an average of 1,091 domestic violence calls for assistance per 100,000 females as of August 2024. Rape accounts for 10% of all crimes in San Diego County, according to the California Board of State and Community Corrections. WRC is honored to participate in the Sexual Assault Response Team (SART), providing exams for every individual who reports a sexual assault — one of only two agencies in the county to do so.

Recent milestones reflect WRC's momentum and growing recognition. Last summer, WRC completed a full rollout of our expanded counseling department, now including one full-time therapist, three interns, and a full-time supervisor — a significant capacity-building achievement that allows us to serve more parents and children in need of individualized and family counseling. Our intern program, developed in partnership with California State University San Marcos, deepens our ties to the academic community and strengthens services available to San Marcos residents. WRC also actively participates in two important coalitions aligned with our mission and vision: Valor US and the Partnership to End Domestic Violence. Our outreach efforts recently earned national recognition at the National Sexual Assault Conference in Anaheim, California — a testament to the innovation and dedication of our team. Earlier this year, WRC was further honored by a personal visit and special designation from California Assemblywoman Laurie Davies of the 74th District, affirming our standing as a trusted leader in the region.

One of the most significant barriers our clients face is financial insecurity rooted in financial abuse, which occurs in nearly all cases of domestic violence. Abusers systematically trap partners into financial dependence — preventing employment, controlling finances, and destroying credit — leaving survivors with the impossible choice between remaining in a dangerous situation or risking homelessness and hunger. WRC addresses this devastating reality through housing and rental assistance, job placement connections, educational opportunities, childcare, transportation, legal resources, and flexible financial assistance paid directly to service providers on behalf of clients.

Our trauma-informed approach is central to everything we do. Staff do not re-victimize clients by demanding repetitive documentation of their trauma. Instead, our comprehensive intake process and individualized case management allows us to walk alongside each client, meeting them where they are on their journey. As one former client shared:

"My family's stay at the Women's Resource Center transitional home was what really became my restart button. It was my family's safety bubble, home base, and immediate break from the terror where we could finally feel safe. My children very slowly and steadily began to grow trust inside them while their symptoms of PTSD slowly reduced."

WRC continues to be the largest, most in-depth, and longest-term transitional housing opportunity available to survivors in San Diego County. When clients move through our programs successfully, the results are transformative — as another former client described:

"It was perfect timing when Crystal (WRC case manager) reached out to

me about an apartment that had opened up. I remember I cried with joy. I was able to breathe again. That key was my home, not just another shelter. That key was freedom, peace, and happiness."

WRC sees what is possible when so many families feel it is impossible. In fact, many of our single mothers who reside in our Transitional Housing are between the ages of 18 – 25. Hope was restored for one young mother and her two small children after she graduated from our Transitional Housing program. She shared this testimonial: *"My family's stay at WRC was what really became my restart button. It was my family's safety bubble, home base, and immediate break from the terror where we could finally feel safe. My children very slowly and steadily began to grow trust inside them while their symptom of PTSD slowly reduced."*

Each year, WRC impacts the lives of thousands of women, men and children affected by gender-based violence. Integral to our mission, WRC works to not only create a safer future for survivors but foster a more compassionate community for us all.

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

SDF_x_WRC_Blogpost_January_2026_1.docx

Please upload the annual operating budget for your organization.

budget_26.xlsx_-_Sheet1.pdf

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

Audited_Financial_Statements_1.pdf

Please attach the first two pages of your Federal 990.

WRC_990_two-pager.pdf

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

WRC_cover_letter_by_Ariel_Reyes_CEO.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	10750

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Grant funds of $10,750 cover materials only for painting, flooring, and appliances in three units. In-house technician eliminates labor costs, maximizing every grant dollar. This project is ongoing.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Complete repainting of three unoccupied units at our Transitional Housing apartment complex	$ 1,200.00	$40 gallon X 10 gallons of interior paint
Complete reflooring of three unoccupied units at ou	$ 6,750.00	750 sq. ft X $3/sq. ft X 3 units
Refrigerator and stove replacement of two unoccup	$ 2,800.00	$700 each X 4 appliances
Total budget for this PROJECT:	$ 10,750.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Lowe's	$ 100,000.00	P
Additional Funding Source 2	Peggy and Jack Baskin Foundation	LOI	P
Additional Funding Source 3	Mary Kay Ash Foundation	$ 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			

	2026 Forecast *
REVENUE	
Contributions and Support	$ 1,290,516
Government Grants	925,147
Thrift Income	303,845
Earned Income	211,761
Investment Income	61,045
Other Income	56,361
TOTAL REVENUE	**$ 2,848,675**
EXPENSES	
Personnel	$ 1,951,178
Outside Services	129,579
Program and General	229,668
Facilities and Equipment	267,700
Travel and Meetings	40,460
General and Administrative	97,913
TOTAL EXPENSES	**$ 2,716,499**
NET OPERATING INCOME/(LOSS)	**$ 132,175**

* Based on 10 month actuals and 2 months forecast

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07-01-2023 , and ending 06-30-2024

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

C Name of organization
WOMENS RESOURCE CENTER

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 1963 APPLE STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
OCEANSIDE, CA 92054

D Employer identification number
95-2932237

E Telephone number
(760) 547-3500

G Gross receipts $ 2,200,970

F Name and address of principal officer:
ARIEL REYES
1963 APPLE STREET
OCEANSIDE, CA 92054

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.WRCSD.ORG

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

L Year of formation: 1975

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
VICTIMS OF DOMESTIC VIOLENCE AND SEXUAL ASSAULT NEED ACCESS TO SERVICES THAT ASSIST THEM IN RECOVERING FROM THEIR TRAUMA AND MOVING FORWARD IN THEIR LIVES. WRC IS DEDICATED TO PROVIDING THE HIGHEST QUALITY SUPPORTIVE COUNSELLING, SHELTER AND EDUCATION TO WOMEN, MEN AND CHILDREN INVOLVED IN OR THREATENED BY DOMESTIC VIOLENCE OR SEXUAL ASSAULT.

Activities & Governance

2	Check this box ☐		
3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	38
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,128,392	1,764,207
9	Program service revenue (Part VIII, line 2g)	334,629	280,356
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	81,807	141,191
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	112,636	-9,236
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,657,464	2,176,518

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)	1,485,765	1,463,336
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 83,600		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,392,358	1,354,193
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,878,123	2,817,529
19	Revenue less expenses. Subtract line 18 from line 12	-220,659	-641,011

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	7,079,670	6,648,960
21	Total liabilities (Part X, line 26)	416,871	557,980
22	Net assets or fund balances. Subtract line 21 from line 20	6,662,799	6,090,980

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 ARIEL REYES CEO Type or print name and title	Date 2025-10-15

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date 2025-10-15	Check ☐ if self-employed	PTIN P00362128
	Firm's name WALTERS & SKLYAR LLP			Firm's EIN 47-5677171	
	Firm's address 21031 VENTURA BLVD STE 401 WOODLAND HILLS, CA 91364			Phone no. (818) 975-2040	

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** (2023)

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

VICTIMS OF DOMESTIC VIOLENCE AND SEXUAL ASSAULT NEED ACCESS TO SERVICES THAT ASSIST THEM IN RECOVERING FROM THEIR TRAUMA AND MOVING FORWARD IN THEIR LIVES. WRC IS DEDICATED TO PROVIDING THE HIGHEST QUALITY SUPPORTIVE COUNSELLING, SHELTER AND EDUCATION TO WOMEN, MEN AND CHILDREN INVOLVED IN OR THREATENED BY DOMESTIC VIOLENCE OR SEXUAL ASSAULT.

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 $ 713,770 including grants of $) (Revenue $)

THE WOMENS RESOURCE CENTER OPERATES A CONFIDENTIAL EMERGENCY SHELTER THAT PROVIDES IMMEDIATE SAFETY AND STABILITY FOR INDIVIDUALS AND FAMILIES ESCAPING DOMESTIC VIOLENCE AND SEXUAL ASSAULT. WHILE IN SHELTER, RESIDENTS RECEIVE TRAUMA-INFORMED ADVOCACY, COUNSELING, AND SUPPORT SERVICES TO HELP THEM BEGIN THE HEALING PROCESS AND PLAN THEIR NEXT STEPS. FOR SURVIVORS WHO NEED LONGER-TERM SUPPORT, WRC OFFERS TRANSITIONAL HOUSING WHERE INDIVIDUALS AND FAMILIES CAN STAY FOR UP TO 24 MONTHS. THIS PROGRAM ALLOWS SURVIVORS TO REBUILD THEIR LIVES IN A STABLE, SUPPORTIVE ENVIRONMENT WHILE WORKING TOWARD EDUCATION, EMPLOYMENT, AND PERMANENT HOUSING. CLIENTS RECEIVE CASE MANAGEMENT, COUNSELING, AND LIFE-SKILLS SUPPORT DESIGNED TO FOSTER INDEPENDENCE AND LONG-TERM SAFETY.

4b (Code:) (Expenses $ 295,349 including grants of $) (Revenue $)

THE WOMENS RESOURCE CENTER THRIFT STORE PROVIDES AFFORDABLE CLOTHING, FURNITURE, AND HOUSEHOLD ITEMS FOR THE COMMUNITY WHILE GENERATING REVENUE TO HELP SUSTAIN WRCS PROGRAMS. SURVIVORS AND THEIR FAMILIES ARE ABLE TO ACCESS NEEDED GOODS AT NO COST AS THEY TRANSITION INTO SAFE HOUSING, WHILE SHOPPERS AND DONORS PLAY A DIRECT ROLE IN SUPPORTING WRCS MISSION. THE STORE ALSO FOSTERS COMMUNITY CONNECTION BY TURNING GENTLY USED DONATIONS INTO RESOURCES THAT EMPOWER SURVIVORS AND STRENGTHEN LOCAL FAMILIES.

4c (Code:) (Expenses $ 1,452,153 including grants of $) (Revenue $)

THE WOMENS RESOURCE CENTERS CASE MANAGEMENT SERVICES PROVIDE INDIVIDUALIZED SUPPORT TO SURVIVORS OF DOMESTIC VIOLENCE AND SEXUAL ASSAULT. CASE WORKERS PARTNER WITH CLIENTS TO DEVELOP SAFETY PLANS, NAVIGATE LEGAL AND HOUSING RESOURCES, ACCESS COUNSELING AND COMMUNITY RESOURCES, AND PURSUE LONG-TERM STABILITY. THIS WRAPAROUND SUPPORT ENSURES THAT SURVIVORS HAVE THE TOOLS AND GUIDANCE NEEDED TO MOVE FORWARD WITH SAFETY AND DIGNITY.

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

4e **Total program service expenses** 2,461,272

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*	Yes	

Women's Resource Center, Inc.

Financial Statements

June 30, 2023

(with Summarized Comparative Totals for 2022)

WINDES
AUDIT | TAX | ADVISORY

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Women's Resource Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Women's Resource Center, Inc. (a California nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Women's Resource Center (the Organization) of as of June 30, 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards on page 39, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2024 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, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Women's Resource Center, Inc.'s 2022 financial statements, as we expressed an unmodified audit opinion on those audited financial statements in our report dated September 26, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Emphasis of a Matter

As discussed in Note 1, beginning July 1, 2022, the Organization adopted Accounting Standards Update No. 2016-02, *Leases* (Topic 842) and its related amendments using the modified-retrospective transition method. Our opinion is not modified with respect to this matter.

Windes, Inc.

Long Beach, California
September 30, 2024

WOMEN'S RESOURCE CENTER, INC.

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

ASSETS

	2023	2022
CURRENT ASSETS		
Cash and cash equivalents	$ 2,720,532	$ 2,139,420
Investments (Note 5)	426,743	404,722
Grants receivable	62,569	502,935
Prepaid expenses and other assets	38,531	32,248
In-kind contributed facilities, current portion (Note 3)	427,830	49,830
Total Current Assets	3,676,205	3,129,155
NONCURRENT ASSETS		
Insurance policy	43,729	45,958
In-kind contributed facilities, net of current (Note 3)	2,691,906	304,346
Investments, permanently restricted by donor endowment (Note 5 and 8)	308,369	308,369
Property and equipment, net	56,776	19,022
Operating lease right-of-use assets	302,687	-
Total Noncurrent Assets	3,403,467	677,695
TOTAL ASSETS	$ 7,079,672	$ 3,806,850

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

WOMEN'S RESOURCE CENTER, INC.

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)
(Continued)

LIABILITIES AND NET ASSETS

	2023	2022
CURRENT LIABILITIES		
Accounts payable	$ 24,348	$ 12,841
Accrued payroll and employee benefits	86,172	96,933
Deferred revenue	-	29,598
Operating lease liabilities, current portion	87,333	-
Total Current Liabilites	197,853	139,372
OPERATING LEASE LIABILITIES, NET OF CURRENT PORTION	219,019	-
CONTINGENCIES (NOTE 11)		
NET ASSETS		
Without donor restrictions (Note 7)		
Undesignated	2,701,013	2,519,513
Board-designated	221,928	224,128
With donor restrictions (Note 7)	3,739,859	923,837
Total Net Assets	6,662,800	3,667,478
TOTAL LIABILITIES AND NET ASSETS	$ 7,079,672	$ 3,806,850

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

WOMEN'S RESOURCE CENTER, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUE				
Contributions	$ 869,985	$ 109,426	$ 979,411	$ 1,358,391
Grants	1,148,981	-	1,148,981	1,210,160
Porgram service revenue	47,263	-	47,263	72,068
Resale shop revenue, net	287,366	-	287,366	266,006
Special event revenue, net of related expenses of $38,951 for 2023 and $28,104 for 2022	42,322	-	42,322	103,402
In-kind donation facility use	-	3,215,982	3,215,982	31,282
Net investment gain (loss)	12,122	27,316	39,438	(59,543)
Other income	69,690	-	69,690	41,035
Net assets released from restrictions	536,702	(536,702)	-	-
Total Support and Revenue	3,014,431	2,816,022	5,830,453	3,022,801
EXPENSES				
Program services:				
Non-residential services	268,506	-	268,506	259,306
Transitional housing and shelter	1,602,818	-	1,602,818	1,678,764
Resale shop	246,864	-	246,864	259,151
Total program services:	2,118,188	-	2,118,188	2,197,221
Supporting services:				
Management and general	565,936	-	565,936	497,005
Fundraising	151,007	-	151,007	180,884
Total Expenses	2,835,131	-	2,835,131	2,875,110
CHANGE IN NET ASSETS	179,300	2,816,022	2,995,322	147,691
NET ASSETS - BEGINNING OF YEAR	2,743,641	923,837	3,667,478	3,519,787
NET ASSETS - END OF YEAR	$ 2,922,941	$ 3,739,859	$ 6,662,800	$ 3,667,478

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

WOMEN'S RESOURCE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Program Expenses				Supporting Services			
	Non-Residential Services	Transitional Housing and Shelter	Resale Store	Total Program Services	Management and General	Fundraising	2023 Total	2022 Total
Salaries and benefits	$ 109,154	$ 935,772	$ 105,150	$ 1,150,076	$ 209,630	$ 126,058	$ 1,485,764	$ 1,543,357
Payroll taxes	9,470	81,185	9,123	99,778	18,187	10,936	128,901	116,120
Employee benefits	6,811	58,392	6,561	71,764	13,081	7,866	92,711	97,350
Professional fees	-	1,150	-	1,150	82,731	-	83,881	17,200
Office expenses	2,479	882	8,726	12,087	56,790	-	68,877	74,190
Information technology	6,063	10,394	866	17,323	30,997	3,442	51,762	56,620
Fundraising	-	-	-	-	-	-	-	20,438
Occupancy	61,481	408,091	87,350	556,922	104,976	-	661,898	511,215
Travel and transportation	6,674	3,357	-	10,031	374	-	10,405	636
Conferences and meetings	2,125	3,918	-	6,043	1,825	126	7,994	17,908
Depreciation and amortization	-	-	-	-	5,759	-	5,759	6,754
Insurance	2,233	19,145	2,151	23,529	29,721	2,579	55,829	52,712
Program supplies	62,016	36,189	1,011	99,216	110	-	99,326	150,743
Taxes and licenses	-	-	24,695	24,695	29	-	24,724	27,450
Repairs and maintenance	-	44,343	1,231	45,574	11,726	-	57,300	91,802
Other expenses	-	-	-	-	-	-	-	90,615
Total functional expenses	$ 268,506	$ 1,602,818	$ 246,864	$ 2,118,188	$ 565,936	$ 151,007	$ 2,835,131	$ 2,875,110

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

WOMEN'S RESOURCE CENTER, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	For the Year Ended June 30,	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 2,995,322	$ 147,691
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	5,759	6,754
Donated in-kind facilities, net of discount	(2,765,560)	289,648
Change in value of beneficial interest in endowment funds	(34,143)	32,855
Realized and unrealized loss, net of investment fees	12,122	42,965
Amortization on operating lease right-of-use assets	79,266	-
Change in value of insurance policy	2,229	4,042
Changes in operating assets and liabilities:		
Grants receivable	440,366	(127,277)
Prepaid expenses and other assets	(6,283)	16,939
Accounts payable	11,507	(7,174)
Accrued payroll and employee benefits	(10,761)	(56,216)
Deferred revenue	(29,598)	29,598
Operating lease liabilities	(75,601)	-
Net Cash Provided By Operating Activities	624,625	379,825
CASH FLOWS FROM FINANCING ACTIVITIES		
Purchase of property and equipment	(43,513)	(8,838)
Net Cash Used In Financing Activities	(43,513)	(8,838)
NET CHANGE IN CASH AND CASH EQUIVALENTS	581,112	370,987
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,139,420	1,768,433
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 2,720,532	$ 2,139,420
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	$ -	$ -

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

WOMEN'S RESOURCE CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

NOTE 1 – Organization and Summary of Significant Accounting Policies

Nature of Activities

Women's Resource Center, Inc. (the "Organization") is a California nonprofit public benefit corporation incorporated in 1975 under the General Nonprofit Corporation Law of the state of California.

The Organization's mission is to serve the needs of individuals and families threatened or victimized by domestic violence and sexual assault by providing supportive services, such as counseling, shelter, and education. In fulfillment of its mission, the Organization operates an emergency residential center for battered women and their children, a transition house for families that serves as a bridge from shelter refuge to self-sufficiency, and a thrift store which receives donated goods for distribution to meet client needs or for sale to generate funds in support of the Organization's programs.

The Organization is supported by a combination of government grants, private donations, in-kind contributions, and thrift store sales.

Basis of Accounting and Financial Statement Presentation

The financial statements of the Organization 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).

Under the provisions of U.S. GAAP, 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 of directors may designate assets without restrictions for specific operational purposes from time to time.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Basis of Accounting and Financial Statement Presentation (Continued)

- 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 may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

Comparative Totals

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 U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to significant concentrations of credit risk consist principally of cash and cash equivalents. The Organization maintains its cash in bank deposit accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) up to the statutory limit. At times, such cash may be in excess of the FDIC insurance limit. The Organization has not experienced any losses in such accounts.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Concentration of Credit Risk (Continued)

The Organization is invested in a variety of investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers cash, demand deposits, money market funds, and all other highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Fair Value Measurements

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, fair value is defined 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 U.S. GAAP.

FASB ASC 820 establishes a three-tier hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs and to establish the classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability developed based on the market date obtained from sources independent of the reporting entity.

Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Fair Value Measurements (Continued)

FASB ASC 820 describes the three-tier hierarchy of inputs that may be used to measure fair value 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.

Due to the short-term nature of cash and cash equivalents, grants receivable, prepaid expenses and other assets, accounts payable, and accrued expenses, fair value approximates carrying value.

Investments

Investments are carried at fair value in the statement of financial position. Investment return (including realized and unrealized gains and losses on investments, interest and dividends, and investment expense) is included in the change in net assets without donor restrictions unless restricted by donor or law. Investment return on restricted assets is reported as an increase in net assets with donor restrictions if the asset restriction expires in the reporting period in which the income is recognized. All other restricted investment returns are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Investments (Continued)

The Organization's investments include non-endowment funds held by the San Diego Foundation (SDF). Funds held by SDF are considered a Level 3 asset which represents the fair value of the underlying assets as reported by SDF. The estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments. The assets held by SDF have been valued, as a practical expedient, at the fair value of the Organization's share of the investments as of June 30, 2023 and 2022.

Endowments

The Organization records endowments in accordance with the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). UPMIFA is a model act approved by the Uniform Law Commission that serves as a guideline for states to use in enacting legislation. The standard requires additional disclosures about an organization's endowment funds (both donor-restricted and board-designated endowment funds), whether or not the organization is subject to UPMIFA. The standard also requires classifying the portion of a donor-restricted endowment that is not classified as permanently restricted net assets as temporarily restricted net assets until appropriated for expenditure.

Grants Receivable

Grants receivable arise in the normal course of business. It is the policy of management to review the outstanding grants receivable at period end, as well as any bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts.

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding receivables. No allowance for doubtful accounts was considered necessary for the years ended June 30, 2023 and 2022 as management determined all receivables are collectable.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Property and Equipment

The Organization capitalizes all expenditures in excess of $5,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as unrestricted unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted.

Absent donor stipulations regarding how long donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restriction at that time. Depreciation is computed using the straight-line method of the estimated useful lives of the assets over seven years. Maintenance, repairs and minor renewals are charged to operations as incurred.

Compensated Absences

Vested and accumulated personal time off (PTO) is recorded as an expense and liability as benefits accrue to employees. The accrued PTO liability totaled $58,797 and $72,740 at June 30, 2023 and 2022, respectively, and is included in accrued expenses in the statements of financial position.

Revenue from Contracts with Customers

Effective July 1, 2020, the Organization adopted FASB Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606). ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organization generally measures revenue based on the amount of consideration it expects to be entitled for the transfer of goods to a customer, then recognizes this revenue when performance obligations are satisfied.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Revenue from Contracts with Customers (Continued)

The Organization evaluates its revenue from contracts with customers based on the five-step model under ASU 2014-09: (1) identify the contract with the customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to separate performance obligations; and (5) recognize revenue when (or as) each performance obligation is satisfied.

Contributions and Grants

Contributed revenue may include gifts of cash or promises to give. Contributions and grants are recognized as revenues in the period received and 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. 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.

In accordance with Topic 958, *Revenue Recognition*, the Organization must determine whether a contribution (or a promise) is conditional or unconditional in order for transactions to be deemed a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include a measurable performance-related barrier or other measurable barriers, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement.

Grants

The Organization's primary source of revenue is from government grants and contracts. These grants and contracts provide funding to be used for purposes indicated in the Organization's grant agreements. As the government is not receiving a benefit as a result of these transactions, the grants and contracts are considered to be contributions to the Organization. The grant and contract agreements contain spending requirements.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Grants (Continued)

As these stipulations create a barrier that must be achieved, government grants and contracts are considered conditional contributions until such time as the barriers are overcome. Contributions from these grant and contract agreements are therefore recognized as revenue when costs are incurred as required by the agreements.

Until the financial information required by the funding sources is accepted, costs billed for program services under cost reimbursement contracts are subject to review and possible disallowance. In management's opinion, the potential for material disallowances is remote and, therefore, is not a barrier that would prevent the recognition of revenue.

Special Events

Special event revenue received is not recognized until the revenue is earned, which is at the time of the event or when the services are provided. The Organization does not believe it is required to provide additional goods or services to fulfill its related performance obligation, which is hosting the event. The recognition of revenue is conditional on the event taking place, as this is the point in time when the performance obligation occurs.

The Organization records special event revenue equal to contribution revenue, less the cost of direct benefits to donors which is included in special event revenue on the statement of activities and changes in net assets.

Other Revenue

Revenue from resale shop sales is recognized at a point in time when the transaction occurs.

Contributed Services

Contributed materials are recorded at their estimated fair market value at the time of donation. Such items are capitalized or charged to operations as appropriate. The fair market value of contributed professional services is reported as support and revenue and expenses in the period in which the services are performed. Contributed rent is recorded at fair market value where an objective basis is available to measure its value.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Contributed Services (Continued)

The Organization utilizes the services of volunteers throughout the year who perform a variety of tasks that assist the Organization with various programs. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Such services do not meet the criteria for recognition as a contribution and are not reflected in the financial statements.

In-Kind Contributed Facilities

The Organization receives contributed facilities which are pledged commitments over a ten-year period. The fair value of the contributed facilities is based on the fair market rental value of similar properties in the local area at the time the facility is contributed. Utilizing the risk-free rate, the net present value of those in-kind donated facilities are recorded as an asset and contributions when the pledge is made by the donor. The discount, representing the difference between the net present value and fair value of the pledge, is amortized over the term of the pledge.

For the years ended June 30, 2023 and 2022, respectively, the amortized discount in the amount of $3,215,982 and $31,282 is recorded as contributions with donor restrictions in the statement of activities.

For the years ended June 30, 2023 and 2022, respectively, the fair value of donated facilities in the amounts of $450,422 and $320,930 is recorded as occupancy expense in the statement of functional expenses.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Functional Expenses

The statement of functional expenses presents expenses by function and natural classification. The Organization allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or supporting service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and Section 23701(d) of the California Revenue and Taxation Code. The Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the IRC. Income generated from activities unrelated to the Organization's exempt purpose is subject to tax under IRC Section 511. The Organization did not have any unrelated business income for the years ended June 30, 2023 and 2022 and, therefore, no provision for income taxes has been made.

The Organization recognizes the financial statement benefit of tax positions, such as filing status of tax-exempt, only after determining that the relevant tax authority would more likely than not sustain the position following an audit. The Organization is subject to potential income tax audits on open tax years by any taxing jurisdiction in which it operates. The statute of limitations for federal and California state purposes is generally three and four years, respectively.

Recently Adopted Accounting Pronouncement

In February 2016, the FASB issued new lease accounting guidance in ASU 2016-02, *Leases* (Topic 842) (ASU 2016-02), which modifies lease accounting for lessees to increase transparency and comparability by requiring the Organization to recognize lease liabilities and related right-of-use assets for all leases (with the exception of short-term leases) at the commencement date of the lease and to disclose key information about leasing arrangements.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Recently Adopted Accounting Pronouncement (Continued)

Effective July 1, 2022, the Organization adopted ASU 2016-02. The Organization determines if an arrangement contains a lease at inception based on whether the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed it to carry forward the historical lease classification.

The Organization's policy for determining its lease discount rate used for measuring lease liabilities is to use the rate implicit in the lease whenever that rate is readily determinable. If the rate implicit in the lease is not readily determinable, then the Organization has elected to use its incremental borrowing rate or the risk-free discount rate, as permitted by U.S. GAAP, determined using a period comparable with that of the lease term.

The Organization has elected a policy to account for short-term leases, defined as any lease with a term less than 12 months, by recognizing all components of the lease payment in the statements of activities in the period in which the obligation for the payments is incurred.

The Organization adopted ASU 2016-02 utilizing the modified-retrospective transition method through a cumulative-effect adjustment. The adoption of ASU 2016-02 resulted in the recognition of operating lease right-of-use-assets and liabilities of $348,623 as of July 1, 2022. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations, cash flows, or debt covenants.

Recently Issued Accounting Pronouncement

In June 2016, the FASB issued ASU No. 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* (ASU 2016-13). ASU 2016-13 requires the measurement of all expected credit losses for financial assets, including trade receivables, held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. Adoption of ASU 2016-13 will require the Organization to use forward-looking information to better formulate its credit loss estimates. ASU 2016-13 is effective for annual reporting periods beginning after December 15, 2022, and early adoption is permitted. The adoption of this standard is not expected to have a significant impact on the financial statements.

NOTE 1 – Organization and Summary of Significant Accounting Policies (Continued)

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 30, 2024, the date the financial statements were available to be issued.

NOTE 2 – Availability and Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are comprised of the following:

	2023
Cash and cash equivalents	$ 2,720,532
Grants receivable	62,569
Investments	735,112
Total financial assets	3,518,213
Less amounts not available to be used within one year:	
Portion of donor-restricted endowment to be retained in perpetuity	(308,369)
Board-designated reserves for operations	(221,928)
Financial assets available to meet general expenditures within one year	$ 2,987,916

NOTE 2 – Availability and Liquidity

The Organization receives contract payments from federal and non-federal agencies and private grants and contributions. The Organization manages its liquidity following two guiding principles: operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

Occasionally, the board of directors designates a portion of any operating surplus to its operating reserves, which totaled $221,928 for the year ended June 30, 2023.

NOTE 3 – In-Kind Donated Facilities

The Organization has two long term lease agreements with the City of Oceanside for free use of city-owned property for its administrative offices, transitional housing, and shelter as discussed in Note 10. The net present value of the donated rent for future years is recorded as in-kind contributed facilities on the statement of financial position.

	2023
In-kind contributed facilities use within one year	$ 427,830
In-kind contributed facilities use due after one year	3,322,980
	3,750,810
Less: net present value discount	(631,074)
In-kind contributed facilities, net	$ 3,119,736

NOTE 4 – Fair Value Measurements

The following table summarizes assets measured at fair value by classification within the fair value hierarchy as of June 30:

	For the Year Ended June 30, 2023			
Description	Unadjusted Quoted Prices (Level 1)	Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Balanced pool portfolio	$ -	$ -	$ 325,161	$ 325,161
Beneficial interest in endowment funds	-	-	409,951	$ 409,951
	$ -	$ -	$ 735,112	$ 735,112

	For the Year Ended June 30, 2022			
Description	Unadjusted Quoted Prices (Level 1)	Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
Balanced pool portfolio	$ -	$ -	$ 313,039	$ 313,039
Beneficial interest in endowment funds	-	-	400,052	400,052
	$ -	$ -	$ 713,091	$ 713,091

NOTE 4 – Fair Value Measurements (Continued)

The following table represents Level 3 financial instruments on the statement of financial position:

	2023	2022
Investments, current	$ 426,743	$ 404,722
Investments, permanently restricted by donor endowment	308,369	308,369
Total investments	$ 735,112	$ 713,091

The following table represents the Organization's Level 3 financial instruments, the valuation techniques used to measure the fair value of the financial instrument, and the significant unobservable inputs and the range of values for those inputs for the years ended June 30:

	June 30, 2023			
Asset	Fair Value	Principal Valuation Technique	Unobservable Inputs	Significant Input Value
Balanced pool portfolio	$ 325,161	Valuation of underlying assets as provided by San Diego Foundation	Base Price	N/A
Beneficial interest in endowment funds	$ 409,951	Valuation of underlying assets as provided by San Diego Foundation	Base Price	N/A

NOTE 4 – Fair Value Measurements (Continued)

June 30, 2022				
Asset	Fair Value	Principal Valuation Technique	Unobservable Inputs	Significant Input Value
Balanced pool portfolio	$ 313,039	Valuation of underlying assets as provided by San Diego Foundation	Base Price	N/A
Beneficial interest in endowment funds	$ 400,052	Valuation of underlying assets as provided by San Diego Foundation	Base Price	N/A

NOTE 5 – Investments

The Organization's investments consist of a balanced pool portfolio held by SDF in a balanced pool portfolio. SDF makes all investment decisions related to the funds. The Organization may request distributions from these funds at any time, subject to SDF acceptance.

The pooled funds held by SDF reflects approximate allocations as follows as of June 30:

	2023	2022
Hedge funds	19 %	21 %
Real assets	9 %	15 %
Domestic fixed income	20 %	16 %
Global/international fixed income	52 %	48 %
	100 %	100 %

NOTE 5 – Investments (Continued)

The reconciliation for financial instruments measured at fair value on a recurring basis as significant unobservable inputs (Level 3) are as follows for the years ended June 30:

	2023	2022
Beginning balance	$ 313,039	$ 356,004
Investment income (loss) gain, net of fees	12,122	(42,965)
Ending balance	$ 325,161	$ 313,039

NOTE 6 – Property and Equipment

Property and equipment consist of the following as of June 30:

	2023	2022
Leasehold improvements	$ 294,783	$ 251,900
Equipment	164,587	164,587
Furniture and fixtures	37,588	37,588
Land improvements	10,815	10,815
	507,773	464,890
Less accumulated depreciation and amortization	(450,997)	(445,868)
	$ 56,776	$ 19,022

Depreciation expense was $5,759 and $6,754 for the years ended June 30, 2023 and 2022, respectively.

NOTE 7 – Net Assets

Net assets without donor restrictions are as follows as of June 30:

	2023	2022
Undesignated	$ 2,701,013	$ 2,519,513
Board-designated	221,928	224,128
Total net assets without donor restrictions	$ 2,922,941	$ 2,743,641

Board-designated net assets consist of funds restricted by the Board of Directors for a board-designated program and for an operating reserve that is available to meet the Organization's cash needs.

Net assets with donor restrictions are as follows as of June 30:

	2023	2022
With donor purpose:		
In-kind facility donation	$ 3,119,736	$ 354,176
Programs	210,172	169,609
Available for appropriation from endowment funds	101,582	91,683
Perpetual endowments:		
Corpus value	308,369	308,369
Total net assets with donor restrictions	$ 3,739,859	$ 923,837

NOTE 7 – Net Assets (Continued)

Net assets released from net assets with donor restrictions are as follows for the years ended June 30:

	2023	2022
Satisfaction of donor restrictions		
In-kind facility donation	$ 450,422	$ 320,930
Program	68,863	114,487
Appropriated for expenditure	17,417	16,277
Total net assets released from restrictions	$ 536,702	$ 451,694

NOTE 8 – Beneficial Interest in Endowment Funds

The Organization has a beneficial interest in an endowment fund held by SDF, which is classified as with donor restrictions and must be maintained in perpetuity. The beneficial interest in endowment funds held by SDF is invested in a portfolio of equity and debt securities which is structured for long-term total return as follows as of June 30:

	2023	2022
Hedge funds	15 %	15 %
Real assets	11 %	17 %
Domestic fixed income	10 %	11 %
Private equity and credit	18 %	18 %
International equity	46 %	39 %
	100 %	100 %

The beneficial interest in endowment funds held by SDF is managed in accordance with UPMIFA. The SDF's objective is to maintain the purchasing power (real value) of the endowment funds. However, from time to time, the fair value of the assets in the endowment fund may fall below the level that the donors require the Organization to retain as a fund of perpetual duration.

NOTE 8 – Beneficial Interest in Endowment Funds (Continued)

The Organization classifies donor-restricted net assets of a perpetual nature held by the SDF as:

- The original value of gifts donated to the fund
- The original value of the Organization's funds transferred to the fund
- The original value of subsequent gifts donated to the fund
- Investment income and realized and unrealized gains and losses on investment
- Distributions from the fund in accordance with the spending policy

The SDF has adopted investment and spending policies for endowment funds that:

- Protect the invested assets
- Preserve spending capacity of the fund income
- Maintain a diversified portfolio of assets that meet investment return objectives while keeping risk at a level commensurate with that of the median fund in comparable foundation
- Comply with applicable laws

The SDF's endowment funds are invested in a diversified portfolio of equity and debt securities, which is structured for long-term total rate. The SDF's spending policy is to disburse 5% annually, based upon endowment principal market value over the last 36 months. These calculations are made on a monthly basis. If the market value of the endowment principal of any fund, at the end of each month, is less than the initial value of all contributions made to the endowment principal, then distributions will be limited to interest and dividends received.

NOTE 8 – Beneficial Interest in Endowment Funds (Continued)

Endowment composition by changes in endowment net assets as of and for the years ended June 30:

	2023	2022
Endowment funds, beginning of year	$ 400,052	$ 432,907
Investment return, net of fees	27,316	(16,578)
Amounts appropriated for expenditure	(17,417)	(16,277)
Endowment funds, end of year	$ 409,951	$ 400,052

The following reflects the Organization's endowment net asset composition as of June 30:

Original donor-restricted gift amounts required to be maintained in perpetuity:

	2023	2022
Total endowment funds classified as net assets with donor restrictions	$ 308,369	$ 308,369
Portion of perpetual endowment funds subject to a time restriction under UPMIFA without purpose restriction	101,582	91,683
Total endowment funds classified as net assets with donor restrictions	$ 409,951	$ 400,052

NOTE 9 – Retirement Plan

The Organization maintains a 403(b) retirement plan and covers substantially all employees. Employees may elect to defer up to 100% of their salaries, subject to certain limitations. The Organization may elect to provide matching contributions at its sole discretion. Employees are eligible for discretionary matching contributions after they have completed six months of service and have attained the age of 21. There were no discretionary matching contributions for the years ended June 30, 2023 and 2022.

NOTE 10 – Lease Arrangements

The Organization leases space for its resale shop under an operating lease, which extends to September 30, 2024. The Organization also leases equipment, which extends to April 30, 2028. The resale shop includes renewal options which can extend the lease term up to another two years. The exercise of these renewal options 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 Organization believes it is highly certain that the renewal will be exercised and as such, is included in the measurement for the lease assets and liabilities.

The lease agreements provide for minimum lease payments and do not include any material residual value guarantees of restrictive covenants.

The components of operating lease expenses that are included in "Occupancy" expenses in the statement of functional expenses were as follows:

	June 30, 2023
Operating lease right-of-use assets	$ 302,687
Current portion of operating lease liabilities	$ 87,333
Long-term portion of operating lease liabilities	219,019
	$ 306,352

NOTE 10 – Lease Arrangements (Continued)

The following summarizes the cash flow information related to leases for the year ended June 30, 2023:

	For the Year Ended June 30, 2023
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 84,624
Noncash investing and financing activity:	
Right-of-use assets obtained in exchange for operating lease liabilities in adopting ASC 842	$ 348,623
Right-of-use assets obtained in exchange for new operating lease liabilities during the year	$ 33,330

The weighted-average remaining lease terms and discount rate were as follows as of the year ended June 30, 2023:

	June 30, 2023
Weighted-average remaining lease term - operating leases	3.42 years
Weighted-average discount rate - operating leases	2.93%

NOTE 10 – Lease Arrangements (Continued)

The maturities of operating lease liabilities as of June 30, 2023 are as follows:

Year Ending June 30,	
2024	$ 94,923
2025	95,693
2026	95,693
2027	29,357
2028	6,040
Total minimum lease payments:	321,706
Less amount representing interest:	(15,354)
Present value of minimum lease payments	306,352
Less current portion:	(87,333)
	$ 219,019

As discussed in Note 3, the Organization receives the free use of office space in a building owned by the City of Oceanside (the "City") in consideration for programs, services and activities provided to the public. The lease agreement expired July 15, 2022. On August 24, 2022, the lease was renewed through July 15, 2032 and is renewable for an additional 10-year lease term at the discretion of the City.

The Organization also receives the free use of residential property owned by the City used for the purpose of a women's shelter with rent of $1 per year. The lease agreement expired December 31, 2019 and is renewable for an additional 10-year lease term at the discretion of the City. In May 2019, the City renewed the lease agreement for an additional 10-year lease term expiring December 31, 2029.

NOTE 11 – Contingencies

Grants and Contracts

The Organization receives 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.

Other Contingencies

From time to time, the Organization may be involved in litigation and other potential legal claims as a result of its ongoing business activities. Management believes that the outcome of any such litigation would not have a material adverse effect on the Organization's statement of financial position, results of operations, or liquidity.

SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Women's Resource Center, 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 of the Women's Resource Center, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as item 2023-01, 2023-02, and 2023-03, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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*.

Women's Resource Center, Inc.'s Response to Findings

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

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.

Windes, Inc.

Long Beach, California
September 30, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Women's Resource Center, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Women's Resource Center, Inc.'s (the Organization) 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 Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Organization 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 the Organization'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 the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization'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 the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Auditors' 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.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Windes, Inc.

Long Beach, California
September 30, 2024

WOMEN'S RESOURCE CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Contract Number	Federal Assisted Listing Number	Grant Period	Total Program Award	Federal Expenditures
U.S. Department of Health and Human Services					
Pass-through California Office of Emergency Services					
Domestic Violence Assistance Program 2020 FVPA	DV20 20 1028	93.671	10/1/2021 - 9/30/2022	$ 65,000	$ 14,868
Domestic Violence Assistance Program 2020 FVPS	DV20 20 1028	93.671	10/1/2021 - 9/30/2022	123,477	21,807
Domestic Violence Assistance Program 2022 FVPS	DV22 22 1028	93.671	10/1/2022 - 9/30/2023	79,897	79,897
Rape Crisis Program 2021 FVSA	RC21 41 1028	93.497	10/1/2021 - 9/30/2022	103,119	79,201
			Total U.S. Department of Health and Human Services	$ 371,493	$ 195,773
U.S. Department of Justice					
Pass-through California Office of Emergency Services					
Rape Crisis 201	RC22 42 1028	16.575	10/1/2022 - 9/30/2023	$ 297,226	$ 281,960
Domestic Violence Assistance Program 2021 VOCA	DV22 22 1028	16.575	10/1/2022 - 9/30/2023	255,710	255,710
			Total U.S. Department of Justice	$ 552,936	$ 537,670
U.S. Department of Housing and Urban Development					
Pass-through City of Carlsbad					
Community Development Block Grant	PSA23-07CDBG	14.218	7/1/2022 - 6/30/2023	$ 10,000	$ 10,000
Pass-through City of Oceanside					
Continum of Care Program	CA0714L9D01211	14.267	2/1/2022 - 1/31/2023	138,206	92,260
Supportive Housing Program	N/A	14.235	2/1/2023 - 1/31/2024	138,206	7,365
			Total U.S. Department of Health and Human Services	$ 286,412	$ 109,625
			Total Expenditures of Federal Awards	$ 1,210,841	$ 843,068

WOMEN'S RESOURCE CENTER, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Women's Resource Center, Inc. under programs of the federal government for the year ended June 30, 2023. The information in the 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 Women's Resource Center, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Women's Resource Center, Inc.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – Indirect Cost Rate

Women's Resource Center, Inc. has elected not to use the 10% de minimis cost rate as allowed under Uniform Guidance.

WOMEN'S RESOURCE CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

The independent auditors' report expresses an unmodified opinion on whether the financial statements of the Organization were prepared in accordance with generally accepted accounting principles.

Internal control over financial reporting

Material weakness(es) identified? – No

Significant deficiencies identified? – Yes

Noncompliance material to financial statements noted? – No

Federal Awards

Internal control over major programs

Material weakness(es) identified? – No

Significant deficiencies identified? – None reported

Type of auditors' report issued on compliance for major programs? – Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? – No

Identification of major programs: Crime Victim Assistance (CFDA 16.575)

Dollar threshold used to distinguish between Type A and Type B programs was $750,000.

Auditee qualified as low-risk auditee? – No

WOMEN'S RESOURCE CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION II – FINDINGS – FINANCIAL STATEMENTS AUDIT

The following items are considered to be significant deficiencies:

2023-01 Payroll Allocations, Review, and Approval

Condition: Management has established internal control procedures to process payroll and allocate among various state and governmental contracts, which generally include review or approval of transactions to ensure they are authorized and accurate. During the audit, we noted manual allocations between various contracts where documentation was not maintained to support the methodology or reasoning behind the adjustments. Additionally, there was no documentation for management's review and approval for the processing of payroll, or over the allocation workbook.

Criteria: Management is responsible for maintaining internal controls to ensure payroll allocation methodologies are consistent and reasonable. Any deviations, adjustments, or changes to the standard should be strictly documented. Strong internal controls provide for a control environment where errors and miscoded transactions are detected and corrected on a timely basis. Maintaining a system to verify appropriate expense allocations, along with documentation supporting the approval is key to strong internal controls.

Cause: The Organization experienced significant turnover in management and accounting personnel during the year, which led to some controls not operating as effectively as designed. The individual leading the payroll allocation process was no longer working at the Organization during the audit and as such, the documentation supporting the manual adjustments was not located.

Effect: Incorrect or non-approved payroll transaction may be incorrectly charged to the wrong contract/project leading to inaccurate financial reporting.

Recommendation: We recommend the Organization implement a formalized policy and procedures document that outlines the methodology for payroll allocations in a consistent manner. Enforcing this policy, along with requiring documentation for any changes will help ensure accounting records are consistently maintained even with transitions.

SECTION II – FINDINGS – FINANCIAL STATEMENTS AUDIT (Continued)

2023-01 Payroll Allocations, Review, and Approval (Continued)

Managements Response: Management agrees with the finding and is currently in the process of developing corrective actions to address the findings.

2023-02 Resale Shop Revenue

Condition: Management has established internal control procedures to process sales transactions occurring at the resale shop, which generally includes cash deposits and reconciliation of the register tape. During the audit, we noted there were several instances where documentation was not always maintained to support the process as designed.

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting, which includes timely cash reconciliations between the register tape and deposit details. These processes should be reviewed and approved by management, as well as the documentation filed in an organized manner for ease of retrieval.

Cause: The Organization experienced turnover in management and accounting personnel during the year, which led to some controls not operating as effectively as designed.

Effect: Financial reporting may not be accurate, and misappropriation of assets may occur.

Recommendation: We recommend that the Organization revisit the controls over the resale shop and cash management processes and ensure documentation is maintained for all transactions. We also recommend that the documentation contain appropriate signatures to confirm it was reviewed and determined to be an appropriately recognized transaction.

SECTION II – FINDINGS – FINANCIAL STATEMENTS AUDIT (Continued)

2023-02 Resale Shop Revenue (Continued)

Managements Response: Management agrees with the finding and is currently in the process of developing corrective actions to address the findings.

2023-03 Management Review and Oversight

Condition: Management has established internal control procedures to process financial close, payroll, bank reconciliations, and other significant transactions, which generally include documentation supporting review and approval. During the audit, we noted documentation was not always maintained to support the review and approval process for various transaction cycles.

Criteria: Management is responsible for establishing and maintaining internal controls over financial reporting, which includes ensuring transactions are properly supported, authorized, and accurate. Strong internal controls provide for a control environment where errors and miscoded transactions are detected and corrected in a timely basis and documentation assists management substantiate that controls are operating as designed.

Cause: The Organization experienced turnover in management and accounting personnel during the year, which led to some controls not operating as effectively as designed.

Effect: Financial reporting may not be accurate.

Recommendation: We recommend management ensure policies and procedures in place include specific controls for retention of written documentation supporting the review and approval of transactions. We also recommend management evaluate their control process to ensure financial supporting documentation is appropriately stored for easy use and recovery, should there be turnover of staff.

SECTION II – FINDINGS – FINANCIAL STATEMENTS AUDIT (Continued)

2023-03 Management Review and Oversight (Continued)

Managements Response: Management agrees with the finding and is currently in the process of developing corrective actions to address the findings.

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

None.

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DISTRICT ATTORNEY

SUMMER STEPHAN
District Attorney

RACHEL SOLOV
ASSISTANT DISTRICT ATTORNEY

June 24, 2026

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

Re: Letter of Support – San Marcos Community Foundation Grant 2026

To Whom It May Concern:

As the District Attorney of San Diego County with oversight of One Safe Place: The San Diego County Family Justice Centers, I am writing to express my support on behalf of Women's Resource Center (WRC) and their grant proposal, **"The Doorway to Hope and Healing: Empowering Survivors through Safe Housing."** This initiative seeks to address safe and dignified shelter and housing to survivors of domestic violence and sexual assault.

At One Safe Place, we provide comprehensive services to victims of domestic violence, sexual assault, human trafficking, elder abuse and child abuse in a safe and judgement-free environment that empowers individuals to rebuild their lives. WRC has been one of our strong and valued partners. Over the past year, three WRC staff members have worked at our North County Family Justice Center in San Marcos and provided outreach and direct services to victims in need.

The planned initiative at WRC will provide critical upgrades to their transitional housing apartments and emergency shelter. These facilities serve as a lifeline for women, children, and men who are in grave danger due to domestic violence and cannot safely return home. Seeking help requires immense courage, and for more than 50 years, WRC has supported victims of domestic violence and sexual assault with compassion, dignity, and unwavering commitment.

We are pleased to support this project and have witnessed firsthand the positive impact WRC has on the greater San Marcos community since the opening of our doors for the North County Family Justice Center four years ago. These essential improvements will immediately enhance residents' sense of safety and stability, helping individuals and families regain self-sufficiency.

Thank you for your time and consideration.

Sincerely,

Summer Stephan

SUMMER STEPHAN
San Diego County District Attorney

From Crisis to Hope: Supporting Survivors of Domestic Violence and Sexual Assault in San Diego County

January 26, 2026 | By SDF



It's not too often you find an organization whose ultimate goal would mean the end of its existence, but that's the mission at WRC – formerly known as the Women's Resource Center. Dedicated to addressing and eliminating sexual assault and domestic violence, the nonprofit is a leader in providing housing, emergency shelter, mental health services, case management, clothing, and education services that save lives and rebuild futures.

"We lead the way in transforming survivors into thrivers through comprehensive, survivor-centered support," said Ariel Reyes, Chief Executive Officer of the nonprofit that has been a San Diego Foundation Nonprofit Fund partner for nearly 20 years. "Our work empowers survivors to build stability, independence, and lasting success."

Comprehensive Support for Survivors



WRC's extensive services include:

- **Emergency shelter:** Leading housing provider for survivors, serving a region of over 1 million residents from Del Mar north to Oceanside and Encinitas and east past Poway. In fiscal year 2024–25. 230 individuals found refuge for a combined total of 11,315 nights of safety.
- **Transitional housing:** 23 Fully furnished apartments providing up to 24 months of stability, resulting in 4,380 nights of safe and stable housing for survivors.
- **Sexual Assault Response Team (SART) program:** Provides free, confidential advocate accompaniment to forensic exams and court hearings. Empowering survivors through information and resources to thrive.
- **24/7 emergency hotline:** Immediate assistance for anyone experiencing domestic violence or sexual assault—available every hour, every day, all year. Last year, we responded to 5,057 calls for help, ensuring no one faces crisis alone.
- **Spirit of Giving program:** Over 1,600 gifts distributed to 209 families and 549 children during the 2025-26 holiday season. Each child receives three presents and selects one for their parent or guardian.
- **Resale and thrift store:** A source of clothing, furniture, and household goods that, last year alone, served 17,937 community members in need.
- **Cost-free mental health counseling:** Individual and group sessions designed to foster healing, resilience, and hope.

"If it weren't for this program, I don't know where I'd be," said one male survivor, a father who preferred to remain anonymous.

Addressing Root Causes

Education and prevention are central to WRC's mission, as the nonprofit's commitment is to long-term sustainability. It is among more than 100 partners in One Safe Place, a San Diego County District Attorney's Office-led initiative providing wraparound services for survivors of abuse, sexual assault and other crimes, ranging from assistance in securing a restraining order, trauma therapy, and help finding access to healthcare and housing.

WRC also collaborates with school districts to educate students about consent, recognizing the signs of abuse, and how to ask for help. These efforts contributed to a decline in domestic violence-related homicides in the North County from eight in 2023 to zero the following year.

A Safe Harbor for Healing





A cornerstone of WRC's work is its transitional housing center, where each apartment includes a living room, dining room, kitchen, bathroom, and private bedrooms. All units are freshly painted, fully furnished, and equipped with wood laminate flooring. When residents move into permanent housing, they are encouraged to take the furnishings with them as they start anew.

The center also includes spaces for children's emotional well-being – a play therapy room for children up to 5 years old, an art therapy room for elementary school children, and a teen room with video games. Outside, youth can enjoy bicycles, a basketball court, and a playhouse.

How You Can Help

Founded in 1974 as the Women's Resource Center in response to a surge of sexual assault cases reported to the Oceanside Police Department, the nonprofit has evolved to serving all survivors, regardless of gender, under its current name, WRC.

WRC operates on a lean budget and is supported by more than 100 volunteers, twice the number of paid staff. As government grant funding declines at both the federal and state levels, WRC increasingly relies on private philanthropy to keep its doors open. Today, 70 percent of its operational budget comes from individuals and corporate donors. And while SDF fundholders, regional affiliates, and programmatic initiatives have proven invaluable over the years, costs are growing. At its core, this work exists to ensure survivors of sexual assault and domestic violence are supported beyond recovery, with the opportunity to heal, rebuild, and ultimately thrive.

"It's incredibly meaningful when someone who once came to us for support later returns as a donor," says Ariel Reyes, CEO of WRC. "These are individuals who found the stability to go back to school, pursue a career, and rebuild their lives give back because they have experienced the lasting impact of the work we do at WRC." Reflecting on the organization's strong partnership with San Diego Foundation, Reyes adds, "They are deeply connected to the community, and that shared commitment matters. At our core, we're both driven by the belief that everyone deserves a chance to move forward with dignity and support."