CITY OF SOLANA BEACH

SOLANA BEACH CITY COUNCIL, SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY, PUBLIC FINANCING AUTHORITY, & HOUSING AUTHORITY



AGENDA

Joint REGULAR Meeting Wednesday, June 8, 2022 * 6:00 p.m.

City Hall / Council Chambers, 635 S. Highway 101, Solana Beach, California

Teleconference Location Only - City Hall/Council Chambers, 635 S. Highway 101, Solana Beach, California

This meeting will be conducted in accordance with California Government Code sections 54953(e) and 54954.3 and other applicable law.

MEETING LOCATION WILL NOT BE OPEN TO THE PUBLIC

Be advised that due to the COVID-19 pandemic in-person participation will not be allowed, there will be <u>no</u> members of the public in attendance at Council Meetings. Alternatives to in-person attendance for viewing and participating in City Council meetings are being provided under provided below.

AGENDA MATERIALS

A full City Council agenda packet including relative supporting documentation is posted online <u>www.cityofsolanabeach.org</u> Closed Session Agendas are posted at least 72 hours prior to regular meetings and at least 24 hours prior to special meetings.

WATCH THE MEETING

- <u>Live web-streaming</u>: Meetings web-stream live on the City's website on the City's <u>Public Meetings</u> webpage. Find the large Live Meeting button.
- <u>Live Broadcast on Local Govt. Channel:</u> Meetings are broadcast live on Cox Communications -Channel 19 / Spectrum (Time Warner)-Channel 24 / AT&T U-verse Channel 99.
- <u>Archived videos online</u>: The video taping of meetings are maintained as a permanent record and contain a detailed account of the proceedings. Council meeting tapings are archived and available for viewing on the City's <u>Public Meetings</u> webpage.

PUBLIC COMMENTS

- Written correspondence (supplemental items) regarding an agenda item at an open session meeting should be submitted to the City Clerk's Office at <u>clerkoffice@cosb.org</u> with a) Subject line to include the meeting date b) Include the Agenda Item # as listed on the Agenda.
- Correspondence received after the official posting of the agenda, but before 3:00 p.m. (or 3 hrs. prior to the meeting start time) on the meeting day, will be distributed to Council and made available online along with the agenda posting. All submittals received before the start of the meeting will be made part of the record.
- o Written submittals will be added to the record and not read out loud.
- o The designated location for viewing supplemental documents is on the City's website <u>www.cityofsolanabeach.org</u> on the posted Agenda under the relative Agenda Item.
- OR

<u>Verbal Comment Participation</u>: If you wish to provide a live verbal comment during the meeting, attend the virtual meeting via your computer or call in.

Before Meeting

- Alert Clerk's Office. We ask that you alert us that you will joining the meeting to speak. Please email us at <u>clerkoffice@cosb.org</u> to let us know which item you will speak on. This allows our Staff to manage speakers more efficiently.
- Watch the Meeting and Make a Public Comment
 You can watch the meeting on the Live Meeting button on the Public Meetings page <u>OR</u> on TV at the stations provided above <u>OR</u> on the zoom event:

Link: https://cosb-org.zoom.us/j/83910771650

Webinar ID: 839 1077 1650

If you cannot log on or need to use a phone for audio, use one of these <u>call-in numbers</u>: US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799 or 877 853 5257 (Toll Free) or 888 475 4499 (Toll Free)

or 833 548 0276 (Toll Free) or 833 548 0282 (Toll Free)

- Join/Log-In to the meeting at least 15 minutes prior to the start time so that the City Clerk can verify that you are ready to speak before the meeting begins.
- Audio Accessibility: If your computer does not have a microphone or you have sound issues, you can call-in from a landline or cell phone and use it as your audio (phone # is provided once you log-in to Zoom, see above). If you call in for better audio, mute your computer's speakers to eliminate feedback so that you do not have two audios when you are speaking.

During Meeting:

- During each Agenda Item and Oral Communications, attendees will be asked if they would like to speak. Speakers are taken during each agenda item.
- Speakers will be asked to raise their hand (zoom icon under participants can be clicked or on the phone you can dial *9) if they would like to be called on to speak during each item. We will call on you by your log in name or the last 4 digits of your phone #. When called on by the meeting organizer, we will unmute so you may provide comments for the allotted time. Allotted speaker times are listed under each <u>Agenda</u> section.
- Choose Gallery View to see the presentations, when applicable.

SPECIAL ASSISTANCE NEEDED - AMERICAN DISABILITIES ACT TITLE 2

In compliance with the Americans with Disabilities Act of 1990, persons with a disability may request an agenda in appropriate alternative formats as required by Section 202. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the City Clerk's office (858) 720-2400 <u>clerkoffice@cosb.org</u> at least 72 hours prior to the meeting.

	CITY COUNCILMEM	BERS		
	Lesa Heebner, Mayor			
Kelly Harless, Deputy Mayor		David A. Zito, Councilmember		
Jewel Edson, Councilmember		Kristi Becker, Councilmember		
Gregory Wade City Manager	Johanna Canlas City Attorney	Angela Ivey City Clerk		

SPEAKERS:

Please submit your speaker slip to the City Clerk prior to the meeting or the announcement of the Item. Allotted times for speaking are outlined on the speaker's slip for Oral Communications, Consent, Public Hearings and Staff Reports.

READING OF ORDINANCES AND RESOLUTIONS:

Pursuant to <u>Solana Beach Municipal Code</u> Section 2.04.460, at the time of introduction or adoption of an ordinance or adoption of a resolution, the same shall not be read in full unless after the reading of the title, further reading is requested by a member of the Council. If any Councilmember so requests, the ordinance or resolution shall be read in full. In the absence of such a request, this section shall constitute a waiver by the council of such reading.

CALL TO ORDER AND ROLL CALL:

CLOSED SESSION REPORT:

FLAG SALUTE:

APPROVAL OF AGENDA:

PROCLAMATIONS/CERTIFICATES: Ceremonial

Pride Month

PRESENTATIONS: Ceremonial items that do not contain in-depth discussion and no action/direction. *None at the posting of this agenda*

ORAL COMMUNICATIONS:

Comments relating to items on this evening's agenda are taken at the time the items are heard. This portion of the agenda provides an opportunity for members of the public to address the City Council on items relating to City business and <u>not appearing on today's agenda</u> by submitting a speaker slip (located on the back table) to the City Clerk. Pursuant to the Brown Act, no action shall be taken by the City Council on public comment items. Council may refer items to the City Manager for placement on a future agenda. The maximum time allotted for each presentation is THREE MINUTES. No donations of time are permitted (SBMC 2.04.190). Please be aware of the timer light on the Council Dais.

COUNCIL COMMUNITY ANNOUNCEMENTS / COMMENTARY:

An opportunity for City Council to make brief announcements or report on their activities. These items are not agendized for official City business with no action or substantive discussion.

A. CONSENT CALENDAR: (Action Items) (A.1. - A.9.)

Items listed on the Consent Calendar are to be acted in a single action of the City Council unless pulled for discussion. Any member of the public may address the City Council on an item of concern by submitting to the City Clerk a speaker slip (located on the back table) before the Consent Calendar is addressed. Those items removed from the Consent Calendar by a member of the <u>Council</u> will be trailed to the end of the agenda, while Consent Calendar items removed by the <u>public</u> will be heard immediately after approval of the Consent Calendar to hear the public speaker.

All speakers should refer to the public comment section at the beginning of the agenda for details. Please be aware of the timer light on the Council Dais.

A.1. Minutes of the City Council.

Recommendation: That the City Council

1. Approve the Minutes of the City Council meetings held March 09, 2022.

Item A.1. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

A.2. Register Of Demands. (File 0300-30)

Recommendation: That the City Council

1. Ratify the list of demands for May 14, 2022 – May 27, 2022.

Item A.2. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

A.3. General Fund Adopted Budget for Fiscal Year 2021/2022 Changes. (File 0330-30)

Recommendation: That the City Council

1. Receive the report listing changes made to the Fiscal Year 2021-2022 General Fund Adopted Budget.

Item A.3. Report (click here)

A.4. Local Streets and Roads Funding Program (SB 1) Project List - Fiscal Year (FY) 2022/23. (File 0850-35)

Recommendation: That the City Council

- 1. Adopt Resolution 2022-051:
 - a. Authorizing the City Engineer to establish a project list for the FY 2022/23 Local Streets and Roads Funding Program using funds in part from the Road Maintenance and Rehabilitation Account and designating the 2022 Annual Street Maintenance and Repair Project, as identified in the City's FY 2022/23 Capital Improvement Program list, to receive the SB 1 funding. It is anticipated that the designated project will rehabilitate the pavement on portions of Lomas Santa Fe Drive and several residential streets including San Mario from Santa Sabina to Santa Petra, Glencrest Drive from Dell Street to Glencrest Place and Marview Drive from Ford Avenue to the end of the cul-de-sac. It is also anticipated that the designated project is estimated to be completed by May 2023 and will have an estimated useful life of approximately 15 years.
 - b. Authorizing the City Engineer to submit the project list to the California Transportation Commission for the 2022/23 Local Streets and Roads Funding Program using funds from the Road Maintenance and Rehabilitation Account.

Item A.4. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

A.5. Annual Investment Policy. (File 0350-30)

Recommendation: That the City Council

1. Adopt **Resolution 2022-068** approving the City's Investment Policy for Fiscal Year (FY) 2022/23.

Item A.5. Report (click here)

A.6. Facilities Maintenance and Repair Services. (File 0700-25)

Recommendation: That the City Council

- 1. Adopt Resolution 2022-041:
 - a. Authorizing the City Manager to execute an amendment to the Professional Services Agreement with Lalley Construction to increase the not to exceed amount by \$11,000 per year to provide for total on-call, as-needed maintenance and repair services not to exceed \$25,000 per year for Fiscal Year (FY) 2022/23 and Fiscal Year (FY) 2023/24, if further extended in the City Manager's discretion.
 - b. Awarding a one-year Professional Services Agreement (PSA) to ROI Construction and Remodeling in an amount not to exceed \$25,000 per year for on-call, as-needed maintenance and repair services for FY 2022/23.
 - c. Authorizing the City Manager to execute the Professional Services Agreement with ROI Construction and Remodeling and authorizing the City Manager to extend the PSA on a yearly basis, for up to four additional one-year terms at the City's option.
 - d. Appropriating \$30,000 in General Funds to the Public Facilities Maintenance/Professional Services account.
 - e. Authorizing the City Treasurer to amend the FY 2022/23 Adopted Budget accordingly.

Item A.6. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

A.7. Citywide Janitorial Services. (File 0700-20)

Recommendation: That the City Council

1. Adopt Resolution 2022-065:

- a. Extending the Professional Services Agreement with California Office Cleaning, Inc. for an additional one-year term with a new contract expiration date of June 30, 2023.
- b. Authorizing the City Manager to execute Amendment No. 3 to the Professional Services Agreement with California Office Cleaning, Inc., increasing the scope of work and maximum compensation by \$20,000 for a not to exceed contract amount of \$127,880 for Citywide janitorial services for Fiscal Year (FY) 2022/23.
- c. Appropriating \$20,000 in General Funds to the FY 2022/23 Public Facilities Maintenance Budget Unit.
- d. Authorizing the City Treasurer to amend the FY 2022/23 Adopted Budget accordingly.

Item A.7. Report (click here)

A.8. Citywide Landscape Maintenance Services. (File 0750-25)

Recommendation: That the City Council

1. Adopt **Resolution 2022-067**:

- a. Authorizing the City Manager to exercise the fourth option to extend the Professional Services Agreement with Nissho of California, Inc. for an additional year, effective July 1, 2022 through June 30, 2023.
- b. Authorizing the City Manager to execute an amendment to the Professional Services Agreement with Nissho of California, Inc. increasing the scope of work to include new locations, continuation of the additional part-time laborer, and Citywide tree/plant replacement services for City-wide landscape maintenance services effective July 1, 2022.

Item A.8. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

A.9. Local Improvement District Administration Services. (File 0495-20)

Recommendation: That the City Council

1. Adopt **Resolution 2022-069** authorizing the City Manager to execute a Professional Services Agreement with Willdan Financial Services for three (3) years with two (2) additional one (1) year optional extensions at the City Manager's discretion.

Item A.9. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

NOTE: The City Council shall not begin a new agenda item after 10:30 p.m. unless approved by a unanimous vote of all members present. (SBMC 2.04.070)

B. PUBLIC HEARINGS: (B.1. – B.3.)

This portion of the agenda provides citizens an opportunity to express their views on a specific issue as required by law after proper noticing by <u>submitting a speaker slip</u> (located on the back table) to the <u>City Clerk</u>. After considering all of the evidence, including written materials and oral testimony, the City Council must make a decision supported by findings and the findings must be supported by substantial evidence in the record. An applicant or designee(s) for a private development/business project, for which the public hearing is being held, is allotted a total of fifteen minutes to speak, as per SBMC 2.04.210. A portion of the fifteen minutes may be saved to respond to those who speak in opposition. *All other speakers should refer to the public comment section at the beginning of the agenda for time allotment.* Please be aware of the timer light on the Council Dais.

B.1. Public Hearing: 1457 Highland Dr., Applicant: Christopher and Trisha Stone, Application: DRP21-006. (File 0600-40)

The proposed project meets the minimum zoning requirements under the SBMC, may be found to be consistent with the General Plan and may be found, as conditioned, to meet the discretionary findings required as discussed in this report to approve a Development Review Permit (DRP). Therefore, Staff recommends that the City Council:

- 1. Conduct the Public Hearing: Open the Public Hearing, Report Council Disclosures, Receive Public Testimony, and Close the Public Hearing.
- 2. Find the project exempt from the California Environmental Quality Act pursuant to Section 15301 of the State CEQA Guidelines; and
- 3. If the City Council makes the requisite findings and approves the project, adopt **Resolution 2022-059** conditionally approving a DRP and an SDP waiver to remodel an existing two-story single-family residence, construct a 1,227 square foot first floor addition (which includes 167 square feet of proposed outdoor area that is covered and enclosed on three sides, the conversion of 126 square feet of garage area to living area and enclosing an existing covered entry), construct a 242 square foot addition to the garage, and perform associated site improvements at 1457 Highland Drive, Solana Beach.

Item B.1. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

B.2. Public Hearing: Solana Beach Lighting Maintenance District Annual Assessments. (File 0495-20)

Recommendation: That the City Council

- 1. Conduct the Public Hearing: Open the Public Hearing, Report Council Disclosures, Receive Public Testimony, and Close the Public Hearing.
- 2. Adopt **Resolution 2022-063** confirming the diagram and assessment and approving the City of Solana Beach Lighting Maintenance District Engineer's Report.
- 3. Adopt **Resolution 2022-064** ordering the levy and collection of annual assessments for Fiscal Year (FY) 2022/23 and ordering the transmission of charges to the County Auditor for collection.

Item B.2. Report (click here)

B.3. Public Hearing: Solana Beach Coastal Rail Trail (CRT) Maintenance District Annual Assessments. (File 0495-20)

Recommendation: That the City Council

- 1. Conduct the Public Hearing: Open the Public Hearing, Report Council Disclosures, Receive Public Testimony, and Close the Public Hearing.
- 2. Adopt **Resolution 2022-061**, approving the Engineer's Report regarding the Coastal Rail Trail Maintenance District.
- 3. Adopt **Resolution 2022-062**, ordering the levy and collection of the annual assessments regarding the Coastal Rail Trail Maintenance District for FY 2022/23.

Item B.3. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

C. STAFF REPORTS: (C.1.)

Submit speaker slips to the City Clerk.

All speakers should refer to the public comment section at the beginning of the agenda for time allotments. Please be aware of the timer light on the Council Dais.

C.1. Community Grant Program Requests - Fiscal Year (FY) 2022/23. (File 0330-25)

Recommendation: That the City Council

1. Receive the Staff Report, Community Grant applications and consider the presentations from the grant applicants. This item will come back to the City Council at the June 22, 2022 City Council Meeting for Council's grant allocations.

Item C.1. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

WORK PLAN COMMENTS:

Adopted June 23, 2021

COMPENSATION & REIMBURSEMENT DISCLOSURE:

GC: Article 2.3. Compensation: 53232.3. (a) Reimbursable expenses shall include, but not be limited to, meals, lodging, and travel. 53232.3 (d) Members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency "*City*" at the next regular meeting of the legislative body.

COUNCIL COMMITTEE REPORTS: Council Committees

REGIONAL COMMITTEES: (outside agencies, appointed by this Council)

- a. City Selection Committee (meets twice a year) Primary-Heebner, Alternate-Edson
- b. Clean Energy Alliance (CEA) JPA: Primary-Becker, Alternate-Zito
- c. County Service Area 17: Primary- Harless, Alternate-Edson
- d. Escondido Creek Watershed Authority: Becker /Staff (no alternate).
- e. League of Ca. Cities' San Diego County Executive Committee: Primary-Becker, Alternate- Harless. Subcommittees determined by its members.
- f. League of Ca. Cities' Local Legislative Committee: Primary-Harless, Alternate-Becker

- g. League of Ca. Cities' Coastal Cities Issues Group (CCIG): Primary-Becker, Alternate-Harless
- h. North County Dispatch JPA: Primary-Harless, Alternate-Becker
- i. North County Transit District: Primary-Edson, Alternate-Harless
- j. Regional Solid Waste Association (RSWA): Primary-Harless, Alternate-Zito
- k. SANDAG: Primary-Heebner, 1st Alternate-Zito, 2nd Alternate-Edson. Subcommittees determined by its members.
- I. SANDAG Shoreline Preservation Committee: Primary-Becker, Alternate-Zito
- m. San Dieguito River Valley JPA: Primary-Harless, Alternate-Becker
- n. San Elijo JPA: Primary-Zito, Primary-Becker, Alternate-City Manager
- o. 22nd Agricultural District Association Community Relations Committee: Primary-Edson, Primary-Heebner

STANDING COMMITTEES: (All Primary Members) (Permanent Committees)

- a. Business Liaison Committee Zito, Edson.
- b. Fire Dept. Management Governance & Organizational Evaluation Harless, Edson
- c. Highway 101 / Cedros Ave. Development Committee Edson, Heebner
- d. Parks and Recreation Committee Zito, Harless
- e. Public Arts Committee Edson, Heebner
- f. School Relations Committee Becker, Harless
- g. Solana Beach-Del Mar Relations Committee Heebner, Edson

CITIZEN COMMISSION(S)

a. Climate Action Commission: Primary-Zito, Alternate-Becker

ADJOURN:

Next Regularly Scheduled Meeting is June 22, 2022

Always refer to the City's website Event Calendar for an updated schedule or contact City Hall. <u>www.cityofsolanabeach.org</u> 858-720-2400

AFFIDAVIT OF POSTING

STATE OF CALIFORNIA COUNTY OF SAN DIEGO CITY OF SOLANA BEACH

I, Angela Ivey, City Clerk of the City of Solana Beach, do hereby certify that this Agenda for the June 8, 2022 Council Meeting was called by City Council, Successor Agency to the Redevelopment Agency, Public Financing Authority, and the Housing Authority of the City of Solana Beach, California, was provided and posted on June 1, 2022 at 5:45 p.m. on the City Bulletin Board at the entrance to the City Council Chambers. Said meeting is held at 6:00 p.m., June 8, 2022, in the Council Chambers, at City Hall, 635 S. Highway 101, Solana Beach, California.

> Angela Ivey, City Clerk City of Solana Beach, CA

UPCOMING CITIZEN CITY COMMISSION AND COMMITTEE MEETINGS:

Regularly Scheduled, or Special Meetings that have been announced, are posted on each Citizen Commission's Agenda webpage. See the <u>Citizen Commission's Agenda webpages</u> or the City's Events <u>Calendar</u> for updates.

- Budget & Finance Commission
- Climate Action Commission
- Parks & Recreation Commission
- Public Arts Commission
- View Assessment Commission



CITY OF SOLANA BEACH

SOLANA BEACH CITY COUNCIL, SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY, PUBLIC FINANCING AUTHORITY, AND HOUSING AUTHORITY

MINUTES

Joint – Closed Session

Wednesday, March 09, 2022 • 4:00 p.m.

Teleconference Location Only-City Hall/Council Chambers, 635 S. Highway 101, Solana Beach, California This meeting will be conducted in accordance with Government Code sections 54953(e) and 54954.3 and other applicable law.

	CITY COUN	CILMEMBERS			
Lesa Heebner, Mayor					
Kelly HarlessDavid A. ZitoJewel EdsonKristi BeckerDeputy MayorCouncilmemberCouncilmemberCouncilmemberDistrict 1District 3District 3					
Gregory Wade City Manager	Johanna City Att	•	Angela Ivey City Clerk		

CALL TO ORDER AND ROLL CALL:

Mayor Heebner called the meeting to order at 4:00 p.m.

Present: Lesa Heebner, Kelly Harless, David A. Zito, Jewel Edson, Kristi Becker
Absent: None
Also Greg Wade, City Manager
Present: Johanna Canlas, City Attorney

PUBLIC COMMENT ON CLOSED SESSION ITEMS (ONLY):

Report to Council Chambers and submit speaker slips to the City Clerk before the meeting recesses to closed session.

CLOSED SESSION:

 CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Pursuant to Government Code Section 54956.9(d)(2)

Two (2) Potential cases.

2. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Pursuant to Government Code Section 54956.9(d)(1)

 San Diego County Office of Education, et al. v. The County of San Diego, et al. (Case No. 37-2017-00019775-CU-WM-CTL)

No Reportable Action

ADJOURN:

Mayor Heebner adjourned the meeting at 4:40 p.m.

Angela Ivey, City Clerk

Council Approved:



CITY OF SOLANA BEACH

SOLANA BEACH CITY COUNCIL, SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY, PUBLIC FINANCING AUTHORITY, AND HOUSING AUTHORITY

MINUTES

Joint REGULAR Meeting

Wednesday, March 9, 2022 * 6:00 p.m.

Teleconference Location Only-City Hall/Council Chambers, 635 S. Highway 101, Solana Beach, California This meeting will be conducted in accordance with California Government Code

sections 54953(e) and 54954.3 and other applicable law.

- Minutes contain a summary of significant discussions and formal actions taken at a City Council meeting.
- City Council meetings are video recorded and archived as a permanent record. The video recording captures the complete proceedings of the meeting and is available for viewing on the City's website.
- Posted Reports & Supplemental Docs contain records up to the cut off time prior to meetings for processing new submittals. Complete records containing meeting handouts, PowerPoints, etc. can be obtained through a <u>Records</u> <u>Request</u>.

	Οιτγ Οοι	JNCILMEMBERS			
Lesa Heebner, Mayor					
Kelly Harless Deputy Mayor	David A. ZitoJewel EdsonKristi BeckeCouncilmemberCouncilmemberCouncilmemberDistrict 1District 3				
Gregory Wade City Manager		a Canlas Attorney	Angela Ivey City Clerk		

CALL TO ORDER AND ROLL CALL:

Mayor Heebner called the meeting to order at 6:02 p.m.

Present: Lesa Heebner, Kelly Harless, David A. Zito, Jewel Edson, Kristi Becker,

Absent: None

Also Greg Wade, City Manager

Present: Johanna Canlas, City Attorney Angela Ivey, City Clerk Dan King, Assistant City Manager Mo Sammak, City Engineer/Public Works Dir. Ryan Smith, Finance Dir. Joseph Lim, Community Development Dir.

CLOSED SESSION REPORT: None

FLAG SALUTE:

APPROVAL OF AGENDA:

Motion: Moved by Councilmember Edson and second by Councilmember Zito to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

ORAL COMMUNICATIONS: None

Note to Public: Refer to <u>Public Participation</u> for information on how to submit public comment.

This portion of the agenda provides an opportunity for members of the public to address the City Council on items relating to City business and not appearing on today's agenda by joining the virtual meeting online to speak live, per the Public Participation instructions on the Agenda.

Pursuant to the Brown Act, no action shall be taken by the City Council on public comment items. No written correspondence may be submitted in lieu of public speaking. Council may refer items to the City Manager for placement on a future agenda. The maximum time allotted for each speaker is THREE MINUTES (SBMC 2.04.190).

COUNCIL COMMUNITY ANNOUNCEMENTS / COMMENTARY:

An opportunity for City Council to make brief announcements or report on their activities. These items are not agendized for official City business with no action or substantive discussion.

A. CONSENT CALENDAR: (Action Items) (A.1. - A.6.)

Note to Public: Refer to <u>Public Participation</u> for information on how to submit public comment.

Items listed on the Consent Calendar are to be acted in a single action of the City Council unless pulled for discussion.

Any member of the public may address the City Council on an item of concern by submitting written correspondence for the record to be filed with the record or by joining the virtual meeting online to speak live, per the Public Participation instructions on the Agenda. The maximum time allotted for each speaker is THREE MINUTES (SBMC 2.04.190).

Those items removed from the Consent Calendar by a member of the Council will be trailed to the end of the agenda, while Consent Calendar items removed by the public will be discussed immediately after approval of the Consent Calendar.

A.1. Minutes of the City Council.

Recommendation: That the City Council

1. Approve the Minutes of the January 12, 2022 City Council Meetings.

Approved Minutes

http://www.ci.solana-beach.ca.us/index.asp?SEC=F0F1200D-21C6-4A88-8AE1-0BC07C1A81A7&Type=B_BASIC

Motion: Moved by Councilmember Edson and second by Deputy Mayor Harless to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

A.2. Register Of Demands. (File 0300-30)

Recommendation: That the City Council

1. Ratify the list of demands for February 05, 2022 – February 18, 2022.

Item A.2. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Motion: Moved by Councilmember Edson and second by Deputy Mayor Harless to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

A.3. General Fund Budget Adjustments for Fiscal Year 2021/2022. (File 0330-30)

Recommendation: That the City Council

1. Receive the report listing changes made to the Fiscal Year 2021/2022 General Fund Adopted Budget.

Item A.3. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Motion: Moved by Councilmember Edson and second by Deputy Mayor Harless to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

A.4. Community Grant Program Fiscal Year 2022/23. (File 0330-25)

Recommendation: That the City Council

1. Approve **Resolution 2022-024** authorizing the Fiscal Year 2022/23 Community Grant Program.

Item A.4. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Motion: Moved by Councilmember Edson and second by Deputy Mayor Harless to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

A.5. Local Emergency Teleconferencing. (File 0240-25)

Recommendation: That the City Council

1. Adopt **Resolution 2022-023** authorizing remote teleconference meetings of the legislative bodies of the City for the period of March 10, 2022 through April 8, 2022 pursuant to the new provisions of the Brown Act.

Item A.5. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Motion: Moved by Councilmember Edson and second by Deputy Mayor Harless to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

C. STAFF REPORTS: (C.1.)

Note to Public: Refer to <u>Public Participation</u> for information on how to submit public comment.

Any member of the public may address the City Council on an item of concern by submitting written correspondence for the record to be filed with the record or by registering to join the virtual meeting online to speak live, per the Public Participation instructions on the Agenda. The maximum time allotted for each speaker is THREE MINUTES (SBMC 2.04.190).

C.1. Homeless Solutions and Equitable Communities Presentation. (File 0230-20)

Recommendation: That the City Council

1. Receive the presentation from the Department of Homeless Solutions and Equitable Communities (HSEC) regarding their programs and activities in the region.

Item C.1. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new

submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Greg Wade, City Manager, introduced the item.

Barbara Jimenez, Community Operations Officer, Department of Homeless Solution and Equitable Communities, presented a PowerPoint (on file).

Council and Ms. Jimenez discussed their collaboration with the Regional Task Force on the Homeless and its work groups.

Greg Wade, City Manager, introduced Captain Dustin Lopez, San Diego County Sheriff's Department, and said that he has engaged staff and the region with a compassionate response to the homeless.

Captain Lopez said that there were a multitude of responses depending on the situation, that they use and provide individuals with a resource card of agencies to assist with various needs, that the Mobile Crisis Response Teams would respond to provide access to mental and behavioral health services, that the Homeless Outreach Team was equipped with a social worker and deputy, and that all reports of concern should be made to the Sheriff's non-emergency line 858-565-5200.

Council, Staff, and Ms. Jimenez discussed potential permanent housing solutions and working with partners including CalTrans for their right-of-way near the freeways.

B. PUBLIC HEARINGS: (B.1. - B.2.)

Note to Public: Refer to <u>Public Participation</u> for information on how to submit public comment.

Any member of the public may address the City Council on an item of concern by submitting written correspondence for the record to be filed with the record or by registering to join the virtual meeting online to speak live, per the Public Participation instructions on the Agenda. The maximum time allotted for each speaker is THREE MINUTES (SBMC 2.04.190).

An applicant or designee(s) for a private development/business project, for which the public hearing is being held, is allotted a total of fifteen minutes to speak, as per SBMC 2.04.210. A portion of the fifteen minutes may be saved to respond to those who speak in opposition. All other speakers have three minutes each.

After considering all of the evidence, including written materials and oral testimony, the City Council must make a decision supported by findings and the findings must be supported by substantial evidence in the record.

B.1. Public Hearing: 640 Via De La Valle., Applicant: The Fish Market, Case: 17-19-03. (File 0600-40)

The proposed project meets the minimum zoning requirements under the SBMC, may be found to be consistent with the General Plan and may be found, as conditioned, to meet the discretionary findings required as discussed in this report to approve a DRP. Therefore, Staff recommends that the City Council:

- 1. Conduct the Public Hearing: Open the Public Hearing, Report Council Disclosures, Receive Public Testimony, and Close the Public Hearing.
- 2. Find the project exempt from the California Environmental Quality Act pursuant to Section 15303 of the State CEQA Guidelines; and

3. If the City Council makes the requisite findings and approves the project, adopt **Resolution 2022-022** conditionally approving a DRP to remodel the existing Fish Market which includes modifications to the existing entry, entry waiting area, garbage enclosure, signage, perimeter landscape and to enlarge an outdoor patio at 640 Via de La Valle, Solana Beach.

Item B.1. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Greg Wade, City Manager, introduced the item.

Corey Andrews, Principal Planner, presented a PowerPoint (on file).

Mayor Heebner opened the public hearing.

Council disclosures.

Council and Staff discussed the monument sign location, sign material, and landscaping at the base of the sign.

Reggie Reyes, Applicant, said that he was available for questions.

Motion: Moved by Deputy Mayor Harless and second by Councilmember Zito to close the public hearing. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

Motion: Moved by Mayor Heebner and second by Deputy Mayor Harless to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

B.2. Public Hearing: 661-781 South Nardo Ave. and 821 Stevens Ave., Applicant: H.G. Fenton, Case: DRP MOD 20-002. (File 0600-40)

The proposed Project meets the minimum objective requirements under the SBMC, can be found to be consistent with the General Plan and the LCP LUP, and may be found, as conditioned, to meet the discretionary findings required as discussed in this report to approve a DRP Modification and SDP waiver. Therefore, Staff recommends that the City Council:

- 1. Conduct the Public Hearing: Open the public hearing, Report Council disclosures, Receive public testimony, Close the public hearing.
- 2. Adopt **Resolution 2022-006** conditionally approving a DRP Modification and SDP waiver for the Solana Highlands project modifications described herein, a residential community and affordable senior housing project previously approved on December 17, 2018, at 661-781 South Nardo Avenue and 821 Stevens Avenue, Solana Beach.

Item B.2. Report (click here)

Item B.2. Supplemental Docs (upd. 3-9-22 at 2:30pm)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new

submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Greg Wade, City Manager, introduced the item.

Leslea Meyerhoff, Staff consultant, presented a PowerPoint (on file) reviewing the proposed project.

Greg Wade, City Manager, continued the PowerPoint (on file) reviewing a request by the applicant regarding additional time to submit the onsite parking plan to the City Manager and a request that if the parking plan complied with all conditions of the resolution that it could be approved by the City Manager rather than be required to return to Council. He continued the PowerPoint (on file) regarding refinements of the traffic calming plan, and a final landscape plan.

Mayor Heebner opened the public hearing.

Council disclosures.

Council and Staff discussed traffic calming changes, additional stop signs, discussions with Bike Walk Solana, curb pop outs and road markings, and parking plans and alternative resolution language submitted by Gary Martin.

John La Raia, Applicant, introduced the development team and said that they represented a locally owned San Diego based real estate company that provides both places to live and places to work for people throughout San Diego County and that in attendance were consultants Mark Moody for landscape, Dawn Wilson for traffic, and Mike Smith, civil engineer. He reviewed the proposed request to modify building 13, modify building 19, shift building 24, slightly amend and extend the Parking Management Plan condition, finalize the Traffic Calming Plan, and finalize the Landscape Plan.

Gary Martin said that the Landscape plan was interesting with California natives with architectural interest that were drought tolerate, that he and Joe Cuviello submitted a condition for consideration to have the Landscape Architectural Plans updated with the most recent changes which included the box designations and some of the tree species that were noted on the Landscape Zone Plan, and a parking management plan approved by the City Manager preserving the fundamentals.

Joe Cuviello said that he spoke to many neighbors who were all supportive of the project, support for stop signs on the upper section of Nardo and Solana Circle and the clearer identification by Turf Wood Lane, support for approving the Landscape Zone Plan and incorporating it into the Landscape Architectural Plan, and that the landscaping would be unique within the City.

Council and Staff discussed the developer having worked with the neighbors and being open to public input, the traffic calming, investigate adding stop signs, bulb-outs, and/or pop-outs, and discuss options with Bike Walk Solana.

Motion: Moved by Deputy Mayor Harless and second by Councilmember Becker to close the public hearing. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

Motion: Moved by Mayor Heebner and second by Councilmember Becker to approve and incorporate the requested actions laid out in the letter by Gary Martin and Joe Cuviello, incorporate the letter received by Gary Martin regarding the parking plan into the resolution. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

C. STAFF REPORTS: (C.2. – C.3.)

Note to Public: Refer to <u>Public Participation</u> for information on how to submit public comment. Any member of the public may address the City Council on an item of concern by submitting written correspondence for the record to be filed with the record or by registering to join the virtual meeting online to speak live, per the Public Participation instructions on the Agenda. The maximum time allotted for each speaker is THREE MINUTES (SBMC 2.04.190).

C.2. Mid-Year Budget Adjustments FY 2021-22. (File 0330-30)

Recommendation: That the City Council

1. Adopt Resolution 2022-025

- a. Authorizing creation of the Information Technology (IT) Director position and job description.
- b. Approving adjustments to the Fiscal Year (FY) 2021-2022 Parttime/Temporary/Seasonal Salary Schedule and the Fiscal Year (FY) 2021-2022 Executive and Management Salary Schedule.
- c. Approving revised appropriations in the Fiscal Year 2021-22 Adopted Budget.
- d. Authorize the City Treasurer to amend the FY 2021/2022 Adopted Budget accordingly.

Item C.2. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Greg Wade, City Manager, introduced the item.

Ryan Smith, Finance Director, presented a PowerPoint (on file).

Council and Staff discussed funds that were paid this Fiscal Year from last Fiscal Year, airing on the low side of the revenues and high side of the expenditures for a conversative forecast, in lieu fees, and affordable housing fees.

Motion: Moved by Councilmember Zito and second by Councilmember Becker to approve. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

C.3. Quarterly Investment Report. (File 0350-44)

Recommendation: That the City Council

1. Accept and file the attached Cash and investment Report for the quarter ended December 31, 2021.

Item C.3. Report (click here)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Greg Wade, City Manager, introduced the item.

Genny Lynkeiwicz, Chandler Investments, presented a PowerPoint (on file).

Anthony Armas, PARS, presented a PowerPoint (on file).

Chris Tsuda, Highmark Capital Management, continued the PowerPoint (on file).

A.6. Public Works Pickup Truck Purchase. (File 0370-26)

Recommendation: That the City Council

1. Approve **Resolution 2022-003**

- a. Approving the purchase of a 2022 Chevrolet Silverado 1500 4-wheel drive pickup truck, including accessories, for \$47,827.55 from National Auto Fleet Group.
- b. Authorizing an appropriation of \$47,827.55 from the Asset Replacement Reserve Fund into the Asset Replacement Public Works Vehicle Expenditure account.
- c. Authorizing the City Treasurer to amend the FY 2021/2022 Adopted Budget accordingly.

Item A.6. Report (click here)

Item A.6. Supplemental Docs (upd. 3-9-22 at 11:45am)

Posted Reports & Supplemental Docs contain records up to the cut off time, prior to the start of the meeting, for processing new submittals. The final official record containing handouts, PowerPoints, etc. can be obtained through a Records Request to the City Clerk's Office.

Greg Wade, City Manager, introduced the item regarding replacing a heavy-duty maintenance vehicle, and said that the existing vehicle had a lot of rust damage in the undercarriage and deferred maintenance items, that Staff investigated hybrid or electric vehicles, in line with the City's Climate Action Plan, but there were no options for the specifications required for this work vehicle and that Staff was seeking approval for a like vehicle.

Councilmember Becker (pulled the item for discussion) asked if it was possible to lease a vehicle until an appropriate electric or hybrid vehicle was available.

Greg Wade, City Manager, said that the Ford Ranger suggested by a public comment did not meet the needs of this vehicle replacement since it had a short bed and no 4-wheel drive abilities, that the City had replaced two of the City's fleet street vehicles with energy efficient vehicles, that the Ford 150 Lightening did not have a 8 ft. truck bed, that the immediate cost to stretch this vehicle's life was \$5,000, that leases had 2-6 year purchase options, that vehicles that the City could sell had to be sent to auction which usually reduced the return, and that it was a challenging time for vehicle costs and accessibility.

Council and Staff discussed being committed to sticking with green vehicles when possible, exploring the cost of the repairs, and the high cost of new cars these days.

Greg Wade, City Manager, displayed a picture of the truck and its wear and said that it had 60,000 miles, rust damage from the elements, been on the road for 8 years, that lifeguard vehicles were replaced at a more rapid schedule because of these impacts from the elements and use, and that it was unclear how much more use would be possible with this vehicle which was required to drive on the beach.

Council discussed this vehicle's special needs, assessing all vehicles with the work plan and replacing vehicles earlier than needed with the more efficient vehicles, and that street vehicles were the best option for hybrid and electric options.

Motion: Moved by Councilmember Zito and second by Councilmember Edson to approve and direct evaluation of fleet replacement of vehicles with energy efficient vehicles. **Approved 5/0.** Ayes: Heebner, Becker, Harless, Zito, Edson. Noes: None. Motion carried unanimously.

WORK PLAN COMMENTS: None

Adopted June 23, 2021

COMPENSATION & REIMBURSEMENT DISCLOSURE: None

GC: Article 2.3. Compensation: 53232.3. (a) Reimbursable expenses shall include, but not be limited to, meals, lodging, and travel. 53232.3 (d) Members of a legislative body shall provide brief reports on meetings attended at the expense of the local agency "*City*" at the next regular meeting of the legislative body.

COUNCIL COMMITTEE REPORTS: Council Committees

REGIONAL COMMITTEES: (outside agencies, appointed by this Council) STANDING COMMITTEES: (All Primary Members) (*Permanent Committees*) CITIZEN COMMISSION(S)

ADJOURN:

Mayor Heebner adjourned the meeting at 9:30 p.m. in memory of Pat Smart.



STAFF REPORT CITY OF SOLANA BEACH

TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT: Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Finance **Register of Demands**

BACKGROUND:

Section 3.04.020 of the Solana Beach Municipal Code requires that the City Council ratify a register of demands which represents all financial demands made upon the City for the applicable period.

Register of Demands- 05/14/2	2 through 05/27/22	
Check Register-Disbursement	Fund (Attachment 1)	\$ 1,050,156.03
Net Payroll M24	May 27, 2022	212,828.48
TOTAL		\$ 1,262,984.51

DISCUSSION:

Staff certifies that the register of demands has been reviewed for accuracy, that funds are available to pay the above demands, and that the demands comply with the adopted budget.

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

The register of demands for May 14, 2022 through May 27, 2022 reflects total expenditures of \$1,262,984.51 from various City sources.

WORK PLAN:

N/A

CITY COUNCIL ACTION:

OPTIONS:

- Ratify the register of demands.
- Do not ratify and provide direction.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council ratify the above register of demands.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

1. Check Register – Disbursement Fund



City of Solana Beach Register of Demands

5/14/2022 - 5/27/2022

Department Vendor	Description	Date	Check/EFT Number	Amount
100 - GENERAL FUND				
ICMA PLAN 302817	Payroll Run 1 - Warrant M24	05/26/2022	9000503	\$14,253.32
SOLANA BEACH FIREFIGHTERS ASSOC	Payroll Run 1 - Warrant M24	05/26/2022	9000507	\$850.00
US BANK	RS-TRAKIT CC TEST	05/26/2022	101872	\$20.59
SAN DIEGO COUNTY SHERIFF'S DEPT.	FEB-CR TOW FEE/STAFF	05/26/2022	101904	(\$109.42)
ICMA RHS 801939	Payroll Run 1 - Warrant M24	05/26/2022	9000504	\$1,960.07
ALL CITY MANAGEMENT SERVICES, INC	CROSSING GUARD-04/17/22-04/30/22	05/26/2022	9000499	\$6,752.20
PATRICIA SULLIVAN	RFND-05/15/22-FCCC	05/26/2022	101897	\$500.00
STERLING HEALTH SERVICES, INC.	M23 FSA FUNDING	05/20/2022	9000497	\$1,343.75
STERLING HEALTH SERVICES, INC.	M23 DCA FUNDING	05/20/2022	9000497	\$439.77
STERLING HEALTH SERVICES, INC.	MC11 FSA FUNDING	05/20/2022	9000497	\$237.50
SELF INSURED SERVICES COMPANY	MAY 22 DENTAL	05/26/2022	9000501	\$2,828.90
SELF INSURED SERVICES COMPANY	MAY 22-EE COBRA	05/26/2022	9000501	\$44.60
SELF INSURED SERVICES COMPANY	MAY 22-EE COBRA	05/26/2022	9000501	\$44.60
SELF INSURED SERVICES COMPANY	JUN 22 DENTAL	05/26/2022	9000501	\$2,981.50
SELF INSURED SERVICES COMPANY	JUN 22-EE COBRA	05/26/2022	9000501	\$44.60
SELF INSURED SERVICES COMPANY	JUN 22-EE COBRA	05/26/2022	9000501	\$44.60
FRANCHISE TAX BOARD	M24 WITHHOLDING - 6331401729933902746	05/26/2022	101886	\$100.00
RAF PACIFICA GROUP	RFND-SBGR-336/330 S CEDROS	05/26/2022	101901	\$32,793.00
WILLIAM & ELIZABETH LAWSON	RFND-SDP21-008/264 LA BARRANCA	05/20/2022	101870	\$600.00
ERIC WOLF EXCAVATING	RFND-ENC22-0047/0 MARVIEW LN	05/20/2022	101849	\$557.00
GABRIELA GERST / CHARLES GERST	RFND-05/14/22-FCCC	05/26/2022	101887	\$500.00
WILLIAM WADLEY	RFND-05/20/22-FCCC	05/26/2022	101917	\$500.00
TOBIN AND JULIE SCOTT	RFND-SDP21-008/264 LA BARRANCA	05/26/2022	101910	\$600.00
	TOTAL GENERAL F	UND		\$67,886.58
1005150 - CITY CLERK				
PITNEY BOWES GLOBAL FINANCIAL SVC	01/30/22-04/29/22-POSTAGE MEETER	05/26/2022	101899	\$749.07
US BANK	AI-03/09/22 LIVE INTERPTER	05/26/2022	101872	\$240.00
US BANK	MB-SPANISH TRANSLATION	05/26/2022	101872	\$240.00
US BANK	GA-TRANSCRIPTION SERVICE	05/26/2022	101872	\$91.50
US BANK	AI-COUNCIL TRANSLATION	05/26/2022	101872	\$240.00
US BANK	AI-BINDER DELIEVERY BAGS	05/26/2022	101872	\$53.79
US BANK	AI-DROP BOX 22-23	05/26/2022	101872	\$119.88
CAL EXPRESS	TAPE CONVERSION DELIVERY & PICKUP	05/26/2022	101873	\$72.00
ECS IMAGING INC	ANNUAL SERVICE/HOSTING	05/26/2022	101881	\$2,890.00
KNOWBE4,INC.	SCRTY AWRNSS TRAINING SUBSCRIPTION	05/26/2022	101892	\$1,299.75
	TOTAL CITY CI	LERK		\$5,995.99
1005200 - CITY MANAGER				
US BANK	GW-LA TIMES	05/26/2022	101872	\$51.87
EMANUELS JONES AND ASSOCIATES	PROF SVC-MAY	05/26/2022	101883	\$2,575.00
				<i>+_,5,5,5</i> .00



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109520 - LEGAL SERVICES 05/20/2022 101864 56,000.00 TATE LEW EDWARDS GROUP FED-PROF SERVICES 05/20/2022 101864 56,000.00 TOTAL LEGAL SERVICES 05/20/2022 101864 56,000.00 TOTAL LEGAL SERVICES 05/20/2022 101862 51/2,000.00 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101862 51/3,200 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101862 51/3,200 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101862 51/3,200 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101862 51/3,200 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101862 51/3,200 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101872 11/3,254 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101872 11/3,254 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022					******
THE LEW EDWARDS GROUP FEB-PROF SERVICES 05/20/20/22 10184 56,000.00 THE LEW EDWARDS GROUP MAR. PROF SERVICES N5/20/20/22 10182 56,000.00 TOTAL LEGAL SERVICES TOTAL LEGAL SERVICES V 57,000.00 57,000.00 STAPLES CONTRACT & COMMERCIAL DESK LAMP 05/20/2022 101862 51,007.72 STAPLES CONTRACT & COMMERCIAL DESK ID PLANER 05/20/2022 101862 51,307.72 STAPLES CONTRACT & COMMERCIAL DESKIDP ORGANIZER 05/20/2022 101862 51,307.72 STAPLES CONTRACT & COMMERCIAL DESKIDP ORGANIZER 05/20/2022 101862 51,307.24 US BANK RS-TMUDGET TRN CSMFO 05/20/2022 101872 51,000.00 US BANK RS-TMUDGET TRN CSMFO 05/20/2022 101918 51,205.46 KEOR CORGANITON APR-XEOX-CLERK 05/20/2022 101918 51,205.46 KEOR CORGANITON APR-XEOX-TERK 05/20/2022 101918 51,205.46 KEOR CORGANITON APR-XEOX-TERK 05/20/2022 101918 51,205.42		TOTAL CITY MANA	GER		\$2,626.87
THE LEW EDWARDS GROUP MAR-PROF SERVICES 95/20/202 10184 56.0000 TOTAL LEGAL SERVICES STAPLES CONTRACT & COMMERCIAL DESK LAMP STAPLES CONTRACT & COMMERCIAL TORE - 10182 STAPLES CONTRACT & COMMERCIAL TORE - 10182 STAPLES CONTRACT & COMMERCIAL TORE - 10182 STAPLES CONTRACT & COMMERCIAL DESK LAMP STAPLES CONTRACT & COMMERCIAL TORE - 10182 STAPLES CONTRACT & COMMERCIAL DESK LAMP STAPLES CONTRACT & COMMERCIAL STAPLES CONTRACT & COMMERCIAL					

MANAGED SOLUTION 05/20/2022 101854 MAR 22-PROF SVC \$370.00 05/20/2022 101853 MALWAREBYTES 04/17/22-04/16/23-MALWAREBYTES PROTECTION \$2,155.00 05/20/2022 101851 FISHER INTEGRATED, INC. FEB 22-COUNCIL WEB STRM \$800.00 05/20/2022 101851 FISHER INTEGRATED, INC. MAR 22-COUNCIL WEB STRM \$800.00 05/20/2022 101851 APR 22-COUNCIL WEB STRM FISHER INTEGRATED, INC. \$800.00 TING FIBER INC. 05/26/2022 9000508 \$3,249.00 CH/MS/FS-FIBER \$14,523.41 TOTAL INFORMATION SERVICES 1005550 - PLANNING 05/26/2022 101872 **US BANK** JL-NCP22 SAN DIEGO ALL IN \$785.00 05/26/2022 101872 **US BANK** JL-AICP/APA MEMBERSHIP \$788.00 05/26/2022 101872 **CA-OFFICE SUPPLIES US BANK** \$158.55 05/20/2022 101865 UT SAN DIEGO - NRTH COUNTY PUB NTC-DRP21-015 \$354.34 \$2,085.89 TOTAL PLANNING 1005560 - BUILDING SERVICES 101850 05/20/2022 ESGIL CORPORATION FEB 22-BUILDING \$7,655.60 05/20/2022 101850 ESGIL CORPORATION JAN 22-BUILDING \$413.55 ESGIL CORPORATION 05/20/2022 101850 MAR 22-BUILDING \$32,221.76 TOTAL BUILDING SERVICES \$40,290.91 1005590 - PARKING ENFORCEMENT 05/26/2022 101872 **US BANK CA-DATE STAMP** \$59.21 VERIZON WIRELESS-SD 05/20/2022 101867 03/24-04/23-442224168-00001 \$328.99 05/20/2022 101838 BILL SMITH FOREIGN CAR SERVICE INC RANGER-OIL CHANGE/BRAKE PAD SET \$456.03 \$844.23 TOTAL PARKING ENFORCEMENT 1006110 - LAW ENFORCEMENT 05/26/2022 101904 SAN DIEGO COUNTY SHERIFF'S DEPT. **FEB-LAW ENFORCEMENT** \$391,125.35 05/26/2022 101904 SAN DIEGO COUNTY SHERIFF'S DEPT. FEB-CR TOW FEE/STAFF (\$3,670.90) \$387,454.45 TOTAL LAW ENFORCEMENT 1006120 - FIRE DEPARTMENT 05/26/2022 101905 SANTA FE IRRIGATION DISTRICT 005512-000-03/02/22-05/02/22 \$635.34 05/26/2022 101872 **US BANK** JG-TRAINING MATERIALS \$1,199.75 05/26/2022 101877 DRIVE AUTO CARE F-250-AUX POWER SUPPLY BATTERIES TEST \$175.00 REGIONAL COMMS SYS, MS 056 - RCS 05/26/2022 101903 MAR-CAP CODE \$32.50 05/26/2022 101903 REGIONAL COMMS SYS, MS 056 - RCS APR-CAP CODE \$32.50 05/26/2022 101885 FIRE STATS, LLC JAN-MAR-FIRE DATA \$637.50 05/26/2022 101871 ACROSS THE STREET PRODUCTIONS, INC. BLUE CARD-ONLINE TRAINING PROGRAM-\$693.00 MEAD/HANCOCK ZACHARY BASIN 03/27-04/01/22-BASIN-MEAL TCKT-NATIONAL FIRE 05/26/2022 9000500 \$337.64 ACDMY 05/26/2022 101916 WEX BANK MAR-AUTO FUEL/CR EXEMPT TAX \$2,394.24 05/26/2022 101916 MAR-AUTO FUEL/CR EXEMPT TAX WFX BANK (\$93.66) 05/26/2022 101893 LINEGEAR FIRE & RESCUE EQUIPMENT JACKET-SCHMIT \$536.60 LINEGEAR FIRE & RESCUE EQUIPMENT HOGAN-JACKET 05/26/2022 101893 \$536.60 05/26/2022 101893 LINEGEAR FIRE & RESCUE EQUIPMENT HOGAN-PANTS \$493.50 05/26/2022 101893 LINEGEAR FIRE & RESCUE EOUIPMENT HANSEN/SIBERELL-PANTS \$439.35 05/26/2022 101893 LINEGEAR FIRE & RESCUE EQUIPMENT SCHMIT-PANT/SHELTER/HOT SPEED PACK \$1,128.10 05/26/2022 101893 LINEGEAR FIRE & RESCUE EQUIPMENT HOGAN-HOT SPEED PACK/RADIO HARNESS/HOSE \$488.11

05/26/2022

101907

\$324.67

CLAMP

MEAD-TURNOUT CLEANING/MAINT

AFECO INC

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SOUTHERN CALIFORNIA SOUND IMAGE INC.	TROUBLESHOOT ALERTING SYSTEM	05/26/2022	101908	\$1,866.38
	TOTAL FIRE DEPARTMEN	NT		\$11,857.12
1006130 - ANIMAL CONTROL				
HABITAT PROTECTION, INC	MAY-ANIMAL REMOVAL SVC	05/20/2022	101855	\$50.00
	TOTAL ANIMAL CONTRO	DL		\$50.00
1006170 - MARINE SAFETY				
US BANK	RM-CAUTION TAPE	05/26/2022	101872	\$37.92
US BANK	EM-CSLSA MEETING	05/26/2022	101872	\$55.00
US BANK	JP-PWC TRAILER WENCH	05/26/2022	101872	\$38.36
US BANK	JP-DIVE EQUIPMENT	05/26/2022	101872	\$75.08
US BANK	EM-CAULKING	05/26/2022	101872	\$9.47
US BANK	RM-MOTOR OIL	05/26/2022	101872	\$18.18
BRUCE E. HEMSTOCK	RADIO CHARGER	05/26/2022	101900	\$1,130.00
	TOTAL MARINE SAFETY			\$1,364.01
1006510 - ENGINEERING				
UT SAN DIEGO - NRTH COUNTY	PUB HRNG-ADOPTING 2023 REGNL TRANSP IMPRV PRG	05/26/2022	101914	\$286.05
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$51.36
MOHAMMAD SAMMAK	RFND-MEMBRSHP-CA BOARD FOR ENGINEERS	05/26/2022	101894	\$180.00
T.Y. LIN INTERNATION	APR-LSF OVERHEAD BRIDGE MAINT DSGN & SPPRT SVC	05/20/2022	101863	\$1,990.00
	TOTAL ENGINEERIN	IG		\$2,507.41
1006520 - ENVIRONMENTAL SERVICES				
SANTA FE IRRIGATION DISTRICT	005506-014-04/02/22-05/02/22	05/20/2022	101859	\$246.74
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$51.35
COUNTY OF SAN DIEGO_3710	FY21/22 SDRSW CO-PERMITEE	05/20/2022	101843	\$4,402.00
DOG WASTE DEPOT	DOG WASTE BAGS	05/20/2022	101847	\$2,316.63
	TOTAL ENVIRONMENTAL SERVIC	ES		\$7,016.72
1006530 - STREET MAINTENANCE				
DIXIELINE LUMBER CO INC	RESPIRATOR FILTER/EAR PLUGS	05/20/2022	101846	\$51.75
DIXIELINE LUMBER CO INC	SPRAY PAINT	05/26/2022	101878	\$39.86
SANTA FE IRRIGATION DISTRICT	011695-000-04/02/2-05/02/22	05/20/2022	101859	\$120.29
US BANK	AP-PW AMAZON PRIME	05/26/2022	101872	\$149.77
US BANK	LC-SAFETY MEETINGS 2022	05/26/2022	101872	\$300.00
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$51.35
TRAFFIC SUPPLY, INC	STICKERS	05/26/2022	101912	\$89.43
ABEL PEREZ	MILEAGE-05/15/22	05/20/2022	101836	\$8.19
ENCINITAS BEE COMPANY	HIVE REMOVAL/DESTROY	05/20/2022	101848	\$800.00
	TOTAL STREET MAINTENAN	CE		\$1,610.64
1006540 - TRAFFIC SAFETY				
DEPARTMENT OF TRANSPORTATION	JAN-MAR 22-COST SHARE AGMT - I-5 TRAFFIC SIGNALS	05/26/2022	101876	\$512.37
DEPARTMENT OF TRANSPORTATION	JAN-MAR 22-COST SHARE AGMT - I-5 TRAFFIC SIGNALS	05/26/2022	101876	\$602.61
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$36.68
ALL CITY MANAGEMENT SERVICES, INC	CROSSING GUARD-04/17/22-04/30/22	05/26/2022	9000499	\$3,635.80
	TOTAL TRAFFIC SAFE	гү		\$4,787.46

1006550 - STREET CLEANING				
SANTA FE IRRIGATION DISTRICT	011695-000-04/02/2-05/02/22	05/20/2022	101859	\$70.65
PRIDE INDUSTRIES	APR 22-TRASH ABATEMENT SERVICES	05/20/2022	101856	\$784.04
	TOTAL STREET CL	EANING		\$854.69
1006560 - PARK MAINTENANCE				
RANCHO SANTA FE SECURITY SYS INC	MAY-SECURITY PATROL	05/26/2022	101902	\$633.58
DIXIELINE LUMBER CO INC	GLOVES/WASHERS/SCREWS	05/26/2022	101878	\$65.25
DIXIELINE LUMBER CO INC	TOOL BOX/PAVER	05/26/2022	101878	\$39.87
SANTA FE IRRIGATION DISTRICT	005506-000-03/02/22-05/02/22	05/20/2022	101859	\$83.23
SANTA FE IRRIGATION DISTRICT	005506-001-03/02/22-05/02/22	05/20/2022	101859	\$76.94
SANTA FE IRRIGATION DISTRICT	005506-002-03/02/22-05/02/22	05/20/2022	101859	\$340.93
SANTA FE IRRIGATION DISTRICT	005979-001-03/02/22-05/02/22	05/20/2022	101859	\$107.02
SANTA FE IRRIGATION DISTRICT	012448-000-03/02/22-05/02/22	05/20/2022	101859	\$135.32
SANTA FE IRRIGATION DISTRICT	012448-001-03/02/22-05/02/22	05/20/2022	101859	\$88.26
SANTA FE IRRIGATION DISTRICT	005506-009-03/02/22-05/02/22	05/20/2022	101859	\$76.94
SANTA FE IRRIGATION DISTRICT	005506-010-03/02/22-05/02/22	05/20/2022	101859	\$170.52
SANTA FE IRRIGATION DISTRICT	005506-011-03/02/22-05/02/22	05/20/2022	101859	\$320.97
SANTA FE IRRIGATION DISTRICT	005506-012-03/02/22-05/02/22	05/20/2022	101859	\$1,249.11
SANTA FE IRRIGATION DISTRICT	005506-013-03/02/22-05/02/22	05/20/2022	101859	\$125.61
SANTA FE IRRIGATION DISTRICT	005506-004-03/02/22-05/02/22	05/20/2022	101859	\$76.94
SANTA FE IRRIGATION DISTRICT	005506-005-03/02/22-05/02/22	05/20/2022	101859	\$221.95
SANTA FE IRRIGATION DISTRICT	005506-006-03/02/22-05/02/22	05/20/2022	101859	\$121.31
SANTA FE IRRIGATION DISTRICT	005506-007-03/02/22-05/02/22	05/20/2022	101859	\$130.60
SANTA FE IRRIGATION DISTRICT	005506-018-04/02/22-05/02/22	05/20/2022	101859	\$386.44
SANTA FE IRRIGATION DISTRICT	005506-019-04/02/22-05/02/22	05/20/2022	101859	\$1,246.64
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$73.35
1006570 - PUBLIC FACILITIES	TOTAL PARK MAINT	ENANCE		\$5,770.78
		05/26/2022	101880	¢ 402 70
DSR - DOOR SERVICE & REPAIR, INC		05/20/2022	101880	\$483.79
DIXIELINE LUMBER CO INC DIXIELINE LUMBER CO INC	REPLACEMENT FILTER GLOVES	05/20/2022	101846	\$51.70
SANTA FE IRRIGATION DISTRICT	005506-008-03/02/22-05/02/22	05/20/2022	101859	\$36.84 \$445.72
US BANK	AP-SOAP DISPENSER	05/26/2022	101872	\$98.48
US BANK	AP-150-WATT WALL LANTERN	05/26/2022	101872	\$90.40 \$71.03
US BANK	AP-NETWORK CABLE TESTER	05/26/2022	101872	\$71.03
US BANK	AP-LED MATTERIALS	05/26/2022	101872	\$131.51
US BANK	AP-PROPANE TORCH KIT	05/26/2022	101872	\$43.09
US BANK	AP-FIRE BINDER	05/26/2022	101872	\$24.77
US BANK	AP-CHICAGO REPLACEMENT PART	05/26/2022	101872	\$63.95
US BANK	LC-OFFICE SUPPLIES	05/26/2022	101872	\$41.99
ALL THE KING'S FLAGS	REPLACEMENT CITY/STATE/US FLAGS	05/20/2022	101837	\$315.01
24 HOUR ELEVATOR, INC	MAY 22-ELEVATOR MAINT	05/20/2022	101835	\$176.40
CINTAS CORPORATION NO. 2	FIRST AID SUPPLIES-PW	05/26/2022	101875	\$44.02
HABITAT PROTECTION, INC	MAY-LC-PEST/RODENT CONTROL	05/26/2022	101898	\$35.00
HABITAT PROTECTION, INC	MAY-CH-PEST/RODENT CONTROL	05/26/2022	101898	\$53.00
HABITAT PROTECTION, INC	MAY-MS-PEST/RODENT CONTROL	05/26/2022	101898	\$63.00
HABITAT PROTECTION, INC	MAY-FC-PEST/RODENT CONTROL	05/26/2022	101898	\$34.00
HABITAT FROTECTION, INC				

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HABITAT PROTECTION, INC	MAY-FS-PEST/RODENT CONTROL	05/26/2022	101898	\$40.00
HABITAT PROTECTION, INC	MAY-PW-PEST/RODENT CONTROL	05/26/2022	101898	\$34.00
THE HOME DEPOT PRO	GLOVES / 10 BOX OF 100	05/26/2022	101909	\$205.32
CALIFORNIA OFFICE CLEANING, INC	APR 22-JANITORIAL/CUSTODIAL SVC	05/20/2022	101839	\$7,850.00
CALIFORNIA OFFICE CLEANING, INC	APR 22-JANITORIAL/CUSTODIAL SVC	05/20/2022	101839	\$150.00
READY REFRESH BY NESTLE	APR-CH-DRINKING WATER	05/20/2022	101857	\$204.04
PRIDE INDUSTRIES	APR 22-TRASH ABATEMENT SERVICES	05/20/2022	101856	\$784.03
	TOTAL PUBLIC	FACILITIES		\$11,556.38
1007110 - GF-RECREATION				
US BANK	KW-OFFICE SUPPLIES	05/26/2022	101872	\$37.45
EMBROIDERY IMAGE	STAFF UNIFORMS	05/26/2022	101884	\$407.50
	TOTAL GF-RE	CREATION		\$444.95
1205460 - SELF INSURANCE RETENTION				
SECTRAN SECURITY INC	FEB-COURIER SVC/FUEL	05/20/2022	101861	\$150.83
SECTRAN SECURITY INC	MAR-COURIER/FUEL SVC	05/20/2022	101861	\$152.08
SECTRAN SECURITY INC	MAY-COURIER SVC	05/26/2022	101906	\$124.70
SECTRAN SECURITY INC	MAY-FUEL	05/26/2022	101906	\$32.36
GEORGE HILLS COMPANY, INC.	APR-GL CLAIMS SERVICES	05/26/2022	101888	\$63.00
		FTENTION		\$522.97
1355200 - ASSET REPLACEMENT-CTY MNGF				••
TYLER TECHNOLOGIES, INC.	IMPLMNTN / 50/50 WORK SPLIT	05/26/2022	101913	\$224.94
TYLER TECHNOLOGIES, INC.	50/50 WORK SPLIT	05/26/2022	101913	\$224.94 \$899.75
THER TECHNOLOGIES, INC.				\$1,124.69
	TOTAL ASSET REPLACEMENT-			ψ1,12 4 .05
1355300 - ASSET REPLACEMENT-FINANCE		05/20/2022	101012	¢ 4 2 4 5 0 6
	IMPLMNTN / 50/50 WORK SPLIT	05/26/2022 05/26/2022	101913 101913	\$4,315.06
TYLER TECHNOLOGIES, INC.	50/50 WORK SPLIT		101913	\$1,900.25
	TOTAL ASSET REPLACEMEN	F-FINANCE		\$6,215.31
1356170 - ASSET REPLACEMENT-MARN SFT	Ŷ			
US BANK	LC-MS GENERATOR	05/26/2022	101872	\$2,478.24
GUILLERMO LIZARRAGA INTERNATIONAL	US CUSTOMS FOR MS BOAT	05/26/2022	101890	\$1,105.29
	TOTAL ASSET REPLACEMENT-M	IARN SFTY		\$3,583.53
1605360 - OPEB OBLIGATION				
MIDAMERICA	JUN 22-CTYSOLANAG5	05/26/2022	9000506	\$6,740.00
	TOTAL OPEB OF	BLIGATION		\$6,740.00
2037510 - HIGHWAY 101 LANDSC #33				
SANTA FE IRRIGATION DISTRICT	005979-000-03/02/22-05/02/22	05/20/2022	101859	\$127.60
	TOTAL HIGHWAY 101 LA	ANDSC #33		\$127.60
2047520 - MID 9C SANTA FE HILLS				
SANTA FE IRRIGATION DISTRICT	005979-026-04/02/22-05/02/22	05/20/2022	101859	\$926.02
SANTA FE IRRIGATION DISTRICT	005979-020-04/02/22-05/02/22	05/20/2022	101859	\$679.69
SANTA FE IRRIGATION DISTRICT	005979-021-04/02/22-05/02/22	05/20/2022	101859	\$781.35
SANTA FE IRRIGATION DISTRICT	005979-022-04/02/22-05/02/22	05/20/2022	101859	\$441.18
SANTA FE IRRIGATION DISTRICT	005979-023-04/02/22-05/02/22	05/20/2022	101859	\$492.01
SANTA FE IRRIGATION DISTRICT	005979-024-04/02/22-05/02/22	05/20/2022	101859	\$417.72
SANTA FE IRRIGATION DISTRICT	005979-025-04/02/22-05/02/22	05/20/2022	101859	\$597.58
SANTA FE IRRIGATION DISTRICT	005979-014-04/02/22-05/02/22	05/20/2022	101859	\$867.37
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SANTA FE IRRIGATION DISTRICT	005979-015-04/02/22-05/02/22	05/20/2022	101859	\$511.56
SANTA FE IRRIGATION DISTRICT	005979-016-04/02/22-05/02/22	05/20/2022	101859	\$245.68
SANTA FE IRRIGATION DISTRICT	005979-017-04/02/22-05/02/22	05/20/2022	101859	\$59.55
SANTA FE IRRIGATION DISTRICT	005979-018-04/02/22-05/02/22	05/20/2022	101859	\$90.83
SANTA FE IRRIGATION DISTRICT	005979-019-04/02/22-05/02/22	05/20/2022	101859	\$274.60
	TOTAL MID 9C SANTA	FE HILLS		\$6,385.14
2087580 - COASTAL RAIL TRAIL MAINT				
SANTA FE IRRIGATION DISTRICT	005506-003-03/02/22-05/02/22	05/20/2022	101859	\$121.31
SANTA FE IRRIGATION DISTRICT	005506-020-04/02/22-05/02/22	05/20/2022	101859	\$874.59
	TOTAL COASTAL RAIL TRAI	L MAINT		\$995.90
2117600 - STREET LIGHTING DISTRICT				
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$14.67
	TOTAL STREET LIGHTING	DISTRICT		\$14.67
2135550 - DEVELOPER PASS-THRU- PLAN	NING			
HARRIS & ASSOC. INC.	AUG-NOV 21-REVIEW OF ESHA ASSESSMENT 1 HIGHLAND	415 05/20/2022	101852	\$360.00
	TOTAL DEVELOPER PASS-THRU- PL	ANNING		\$360.00
2196110 - COPS PROGRAM				
SAN DIEGO COUNTY SHERIFF'S DEPT.	FEB-LAW ENFORCEMENT	05/26/2022	101904	\$12,000.00
	TOTAL COPS PR	ROGRAM		\$12,000.00
2286510 - TRANSNET EXTENSION-CIP				
CHEN RYAN ASSOCIATES	APR-9538 SAFE RT SCH	05/26/2022	101874	\$3,317.50
	TOTAL TRANSNET EXTENS	SION-CIP		\$3,317.50
2466510 - PER CAPITA GRANT FUND-CIP				
CHEN RYAN ASSOCIATES	APR-9538 SAFE RT SCH	05/26/2022	101874	\$9,952.50
	TOTAL PER CAPITA GRANT F	UND-CIP		\$9,952.50
2505570 - COASTAL BUSINESS/VISITORS				
US BANK	KW-EGG HUNT SUPPLIES	05/26/2022	101872	\$1,070.28
	TOTAL COASTAL BUSINESS/V	/ISITORS		\$1,070.28
2557110 - CAMP PROGRAMS				
US BANK	KW-DAY CAMP SUPPLIES	05/26/2022	101872	\$504.03
	TOTAL CAMP PRO	OGRAMS		\$504.03
2706120 - PUBLIC SAFETY- FIRE				
NATIONWIDE MEDICAL SURGICAL INC	CSA-17-RINGER BAG	05/26/2022	101895	\$81.00
NATIONWIDE MEDICAL SURGICAL INC	CSA-17-EPINEPHRINE	05/26/2022	101895	\$245.00
ZOLL MEDICAL CORPORATION	CSA-17-AUTOPULSE QUICK CASE	05/26/2022	101919	\$551.90
	TOTAL PUBLIC SAFE	ETY- FIRE		\$877.90
2706170 - PUBLIC SAFETY- MARINE SAFET	Ŷ			
US BANK	JP-HQ MEDICAL SUPPLIES	05/26/2022	101872	\$42.17
	TOTAL PUBLIC SAFETY- MARINE	E SAFETY		\$42.17
3177210 - PUBLIC FACILITY				
CITY NATIONAL BANK	ABAG #11-022 : 6/1	05/20/2022	101841	\$2,465.00
	TOTAL PUBLIC	FACILITY		\$2,465.00
3207220 - CAPITAL LEASE FUND				
CITY NATIONAL BANK	CHVRON #12-015 : 6/8	05/20/2022	101841	\$28,658.27
CITY NATIONAL BANK	CHVRON #12-015 : 6/8	05/20/2022	101841	\$6,528.74

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	TOTAL CAPITAL LEASE FU	ND		\$35,187.01
4506190 - SAND REPLNSHMNT/RETENTIC	N			
WARWICK GROUP CONSULTANTS, LLC	MAR 22-PROF SVC	05/20/2022	101868	\$4,945.00
TING FIBER INC.	TIDE BEACH-TOWER	05/26/2022	9000508	\$450.00
TING FIBER INC.	DE MAR SHORE TOWER	05/26/2022	9000508	\$450.00
SUMMIT ENVIROMENTAL GROUP, INC.	APR 22-9926 PROF SVC SND	05/20/2022	9000498	\$3,220.00
	TOTAL SAND REPLNSHMNT/RETENTI	ON		\$9,065.00
4506510 - SANDREPLNSHMNT/RETNTN-C	IP			
DOMUSSTUDIO ARCHITECTURE	APR-9449 MS CENTR	05/26/2022	101879	\$5,961.84
	TOTAL SANDREPLNSHMNT/RETNTN-	CIP		\$5,961.84
459 - MISC. CAPITAL PROJECTS				
NU-LINE TECHNOLOGIES, LLC	9856.22/9456.22 2021 SWR&STORM DRN REHAB	05/26/2022	101896	(\$2,312.75)
	TOTAL MISC. CAPITAL PROJE	стѕ		(\$2,312.75)
4596510 - MISC.CAPITALPROJECTS-ENG				
VAN DYKE LANDSCAPE ARCHITECTS	NOV 21-9441 FC PRK DSN	05/20/2022	101866	\$1,540.00
VAN DYKE LANDSCAPE ARCHITECTS	SEP 21-9441 FC PRK DSN	05/20/2022	101866	\$1,648.44
NU-LINE TECHNOLOGIES, LLC	2021 SEWER & STORM DRAIN REHAB	05/26/2022	101896	\$46,255.00
	TOTAL MISC.CAPITALPROJECTS-E	NG		\$49,443.44
5096510 - SANITATION-CIP-ENG				
NU-LINE TECHNOLOGIES, LLC	2021 SEWER & STORM DRAIN REHAB	05/26/2022	101896	\$246,823.00
	TOTAL SANITATION-CIP-E	NG		\$246,823.00
5097700 - SANITATION				
SANTA FE IRRIGATION DISTRICT	005506-014-04/02/22-05/02/22	05/20/2022	101859	\$740.22
VERIZON WIRELESS-SD	362455526-00001-04/02-05/01	05/26/2022	101915	\$14.67
CITY OF ENCINITAS	FY 2021/22 SB ANNUAL FLAT-RATE CAPACITY	05/20/2022	101842	\$66,839.71
NU-LINE TECHNOLOGIES, LLC	9856.22/9456.22 2021 SWR&STORM DRN REHAB	05/26/2022	101896	(\$12,341.15)
	TOTAL SANITATI	ON		\$55,253.45
5507750 - SOLANA ENERGY ALLIANCE				
INBOUND DESIGN INC.	MAY-SEA WEBSITE MAINT	05/26/2022	101891	\$49.00
TOSDAL APC	SEA PROF SVC-APR	05/26/2022	101911	\$3,703.00
	TOTAL SOLANA ENERGY ALLIAN	ICE		\$3,752.00

REPORT TOTAL:

\$1,050,156.03



TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT:

STAFF REPORT CITY OF SOLANA BEACH

Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Finance Report on Changes Made to the General Fund Adopted Budget for Fiscal Year 2021-22

BACKGROUND:

Staff provides a report at each Council meeting that lists changes made to the current Fiscal Year (FY) General Fund Adopted Budget. The information provided in this Staff Report lists the changes made through May 24, 2022.

DISCUSSION:

The following table reports the revenue, expenditures, and transfers for 1) the Adopted General Fund Budget approved by Council on June 23, 2021 (Resolution 2021-092) and 2) any resolutions passed by Council that amended the Adopted General Fund Budget.

	GENERAL FUND - ADOPTED BUDGET PLUS CHANGES					
	As of May 24, 2022					
	Concred Fund On creations					
		General Fund Opera	luons		Ŧ (
Date	Action	Description	Revenues	Expenditures	Transfers from GF	Net Surplus
06/23/2021	Reso 2021-092	Adopted Budget	22,694,100	(20,222,560)	(916,100)	\$ 1,555,440
06/23/2021	Reso 2021-086	Crossing Guards	121,540	(48,984)	-	1,627,996
07/14/2021	Reso 2021-096	FY22 MOU	-	(950)	-	1,627,046
09/08/2021	Reso 2021-103	Landscaping Maintenance Services	-	(40,000)	-	1,587,046
11/10/2021	Reso 2021-125	Street Maintenance and Repairs Project	-	-	(200,000)	1,387,046
02/23/2022	Reso 2022-017	La Colonia Master Plan Update	-	-	(32,140)	1,354,906
02/23/2022	Reso 2022-019	Street Maintenance and Repairs Project	-	-	(17,500)	1,337,406
03/09/2022	Reso 2022-025	FY22 Mid-Year Budget Update	365,000	(358,000)	-	1,344,406
04/13/2022	Reso 2022-034	Economic Consulting Services	-	(30,000)	-	1,314,406
		General Fund Unreserved	d Balance			
					Transfers	
Date	Action	Description	Revenues	Expenditures	from GF	Net
10/27/2021	Reso 2021-124	FY21 Surplus- PARS Contribution	-	(455,000)		(455,000)

COUNCIL ACTION:

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA

FISCAL IMPACT:

N/A

WORK PLAN:

N/A

OPTIONS:

- Receive the report.
- Do not accept the report

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council receive the report listing changes made to the FY 2021-2022 General Fund Adopted Budget.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation

Gregory Wade, City Manager



STAFF REPORT CITY OF SOLANA BEACH

TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT: Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Engineering Department City Council Consideration of Resolution 2021-051 - List of Projects for Fiscal Year 2022/23 to Receive Road Maintenance Rehabilitation Account Funding as Required by Senate Bill 1

BACKGROUND:

On April 28, 2017, Governor Brown signed Senate Bill (SB) 1 (Beall, Chapter 5, Statutes of 2017), which is known as the Road Repair and Accountability Act of 2017. To address basic road maintenance, rehabilitation and critical safety needs on both the state highway and local streets and road system, SB 1 increased per gallon fuel excise taxes, increased diesel fuel sales taxes and vehicle registration fees and provided for inflationary adjustments to tax rates in future years.

Beginning November 1, 2017, the State Controller (Controller) started depositing various portions of this new funding into the newly created Road Maintenance and Rehabilitation Account (RMRA). A percentage of this new RMRA funding is apportioned by formula to eligible cities and counties pursuant to Streets and Highways Code (SHC) Section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

SB 1 emphasizes the importance of accountability and transparency in the delivery of California's transportation programs. Therefore, to be eligible for RMRA funding, the statute requires cities and counties to provide basic annual RMRA project reporting to the California Transportation Commission (Commission). One of the reporting requirements is that all projects proposed to receive funding must be included in a city/county budget that is adopted by the applicable city council or county board of supervisors at a regular public meeting.

This item is before the City Council for the consideration of Resolution 2022-051 (Attachment 1) authorizing Staff to establish a project list for the 2022 Local Streets and

CITY COUNCIL ACTION:

AGENDA ITEM # A.4.

Roads Funding Program using funds from the Road Maintenance and Rehabilitation Account, designating the 2022 Street Maintenance and Repairs Project to receive the funding from this program and to submit to the Commission a list of projects proposed to be funded with an apportionment of RMRA funds. The project list will include only one project as identified below:

• 2022 Annual Street Maintenance and Repair Project

DISCUSSION:

Pursuant to Streets and Highway Codes (SHC) Section 2030(a), the objective of the Local Streets and Roads Program is to address deferred maintenance on local streets and roads through the prioritization and delivery of basic road maintenance and rehabilitation projects as well as critical safety projects.

Cities and counties receiving RMRA funds must comply with all relevant federal and state laws, regulations, policies, and procedures. The main requirements for the program are codified in SHC Sections 2034, 2036, 2037, and 2038 and include the following:

- Prior to receiving an apportionment of RMRA funds from the Controller in a fiscal year, a city or county must submit to the Commission a list of projects proposed to be funded with these funds. All projects proposed to receive funding must be included in a city or county budget that is adopted by the applicable city council or county board of supervisors at a regular public meeting [SHC 2034(a)(1)].
- The list of projects must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement [SHC 2034(a)(1)].
- The project list does not limit the flexibility of an eligible city or county to fund projects in accordance with local needs and priorities so long as the projects are consistent with RMRA priorities as outlined in SHC 2030(b) [SHC 2034(a)(1)].
- The initial project list must be submitted to the Commission no later than July 1, 2022, for the 2022/23 Local Streets and Roads Funding Program.
- The Commission will report to the Controller the cities and counties that have submitted a list of projects as described in SHC 2034(a)(1) and that are therefore eligible to receive an apportionment of RMRA funds for the applicable fiscal year [SHC 2034(a)(2)].
- The Controller, upon receipt of the report from the Commission, shall apportion RMRA funds to eligible cities and counties pursuant to SHC 2032(h) [SHC 2034(a)(2)].

- For each fiscal year in which RMRA funds are received and expended, cities and counties must submit documentation to the Commission that includes a description and location of each completed project, the amount of funds expended on the project, the completion date, and the estimated useful life of the improvement [SHC 2034(b)].
- A city or county receiving an apportionment of RMRA funds is required to sustain a maintenance of effort (MOE) by spending at least the annual average of its general fund expenditures during the 2009–10, 2010–11, and 2011–12 fiscal years for street, road, and highway purposes from the city's or county's general fund [SHC 2036]. Monitoring and enforcement of the maintenance of effort requirement for RMRA funds will be carried out by the Controller.
- A city or county may spend its apportionment of RMRA funds on transportation priorities other than priorities outlined in SHC 2030(b) if the city or county's average Pavement Condition Index (PCI) meets or exceeds 80 [SHC 2037].
- By July 1, 2023, cities and counties receiving RMRA funds must follow guidelines developed by the California Workforce Development Board (Board) that address participation and investment in, or partnership with, new or existing pre-apprenticeship training programs [SHC 2038].
- Project types that are eligible to receive and use RMRA funding include road maintenance/rehabilitation, safety project, complete streets components and traffic control devices [SHC 2030(b)].

To comply with requirements of SB 1, Staff is proposing to include the RMRA funding for the annual street repair project that repairs and resurfaces streets throughout the City. Since the 2022 Street Maintenance and Repairs Project is expected to be included in the Fiscal Year (FY) 2022/23 Adopted Budget, a new project does not need to be established at this time. In order to be completely transparent and as required by the SB 1 program, Staff is recommending that Council consider Resolution 2022-051 to provide clear documentation as to how the specific project received funding.

CEQA COMPLIANCE STATEMENT:

The annual street repair project is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15301(c) of the State CEQA Guidelines.

FISCAL IMPACT:

The FY 2022/23 Proposed Budget is expected to include \$694,000 for the 2022 Annual Street Maintenance and Repair Project to repair and resurface City streets. The funding would be divided among Gas Tax (\$154,000), TransNet (\$250,000) and SB 1 funding (\$290,000). This project will be constructed in late 2022 or early 2023 as part of the FY 2022/23 Proposed Budget. Based on January 2022 projections, the City is expected to

receive \$306,187 in FY 2022/23 as part of the SB 1/RMRA program. Note that these projections were estimates from January 2022 and are subject to change.

WORK PLAN:

This item is consistent with Unprioritized Community Character Issues identified in the 2021-22 Work Plan and is also included in the Draft 2022-23 Work Plan.

OPTIONS:

- Approve Staff recommendation.
- Approve Staff recommendation with alternative amendments or modifications.
- Deny Staff recommendation and provide direction.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council adopt Resolution 2022-051:

- 1. Authorizing the City Engineer to establish a project list for the FY 2022/23 Local Streets and Roads Funding Program using funds in part from the Road Maintenance and Rehabilitation Account and designating the 2022 Annual Street Maintenance and Repair Project, as identified in the City's FY 2022/23 Capital Improvement Program list, to receive the SB 1 funding. It is anticipated that the designated project will rehabilitate the pavement on portions of Lomas Santa Fe Drive and several residential streets including San Mario from Santa Sabina to Santa Petra, Glencrest Drive from Dell Street to Glencrest Place and Marview Drive from Ford Avenue to the end of the cul-de-sac. It is also anticipated that the designated project is estimated to be completed by May 2023 and will have an estimated useful life of approximately 15 years.
- 2. Authorizing the City Engineer to submit the project list to the California Transportation Commission for the 2022/23 Local Streets and Roads Funding Program using funds from the Road Maintenance and Rehabilitation Account.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

1. Resolution 2022-051

RESOLUTION 2022-051

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, ESTABLISHING A PROJECT LIST FOR THE FISCAL YEAR 2022/23 LOCAL STREETS AND ROADS FUNDING PROGRAM AND AUTHORIZING THE CITY ENGINEER TO SUBMIT THE LIST TO THE CALIFORNIA TRANSPORTATION COMMITTEE

WHEREAS, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017), was passed by the Legislature and signed into law by the Governor in April 2017 to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Solana Beach are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

WHEREAS, the City of Solana Beach must adopt by resolution a list of projects proposed to receive Fiscal Year (FY) funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Solana Beach will receive an estimated \$306,187 in RMRA funding in FY 2022/23 from SB 1; and

WHEREAS, this is the sixth year in which the City is receiving SB 1 funding, which will enable Solana Beach to continue essential road maintenance and rehabilitation projects, safety improvements, repairing and replacing aging bridges, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

WHEREAS, the City has undergone a robust public process to ensure public input into our community's transportation priorities and the project list; and

WHEREAS, the City used a Pavement Management System to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the priorities of the community for transportation investment; and

WHEREAS, the funding from SB 1 will help the City maintain and rehabilitate, through overlays, slurry seals and digouts, portions of at least seven streets, throughout the City this year and many similar projects into the future; and

WHEREAS, the 2018 California Statewide Local Streets and Roads Needs Assessment found that the City's streets and roads are in good condition and this revenue

will help the City increase the overall quality of the road system and over the next decade will help upgrade the conditions of City streets and roads; and

WHEREAS, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive benefits within the City and throughout the state.

NOW, THEREFORE, the City Council of the City of Solana Beach, California, does resolve as follows:

- 1. That the above recitations are true and correct.
- 2. That the City Council authorizes the City Engineer to establish a project list for Local Streets and Roads Funding Program Road Maintenance and Rehabilitation Account FY 2022/23 revenues and designating the 2022 Annual Street Maintenance and Repair Project, as identified in the City's FY 2021/22 Capital Improvement Program list, to receive the SB 1 funding. It is anticipated that the designated project will rehabilitate the pavement on portions of Lomas Santa Fe Drive and several residential streets including San Mario from Santa Sabina to Santa Petra, Glencrest Drive from Dell Street to Glencrest Place and Marview Drive from Ford Avenue to the end of the cul-de-sac. It is also anticipated that the designated useful life of approximately 15 years.
- 3. That the City Council authorizes the City Engineer to submit the project list to the California Transportation Commission for the 2022/23 Local Streets and Roads Funding Program using funds from the Road Maintenance and Rehabilitation Account.

PASSED AND ADOPTED this 8th day of June 2022, at a regularly scheduled meeting of the City Council of the City of Solana Beach, California by the following vote:

AYES:Councilmembers –NOES:Councilmembers –ABSTAIN:Councilmembers –ABSENT:Councilmembers –

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney



STAFF REPORT CITY OF SOLANA BEACH

TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT: Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Finance City Council Consideration of Resolution 2022-068 Adopting the Fiscal Year 2022/23 City Investment Policy

BACKGROUND:

Pursuant to its own terms, the City's Investment Policy (Policy) must be reviewed and adopted annually by a resolution of the City Council. The terms of the Policy must be in compliance with the California Government Code (Code) Section 53601.

This item is before the City Council to consider Resolution 2022-068 (Attachment 1) adopting the City's Investment Policy for Fiscal Year (FY) 2022/23.

DISCUSSION:

The investment policy states the goals of the City's investment activities, the types of investments allowed by Government Code, and the reporting requirements. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash. The City has determined that its investment goals are, in order of priority, safety, liquidity, and yield.

The proposed Policy (Attachment 2) is not intended to be comprehensive for all situations, but instead serves as a guideline for the City Treasurer, under the direction of the City Manager, to assist in the adequate safeguarding of the City's financial assets. The attached Policy conforms to Code Section 53601. The City's Policy is more restrictive in terms of allowable investments than what is allowed by the Code.

There were no changes to the local agency investment related California Government Codes during the 2021 Legislative session. After review by the City Treasurer and the City's investment advisors, Chandler Asset Management, there are no recommended changes to the policy from last year. Staff believes the investments allowed under the attached Policy are appropriate for the City. The Policy will be included on the City's website and, therefore, is subject to public scrutiny.

CITY COUNCIL ACTION:

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

N/A

WORK PLAN:

N/A

OPTIONS:

- Approve Staff recommendation adopting the City's Investment Policy for FY 2022/23.
- Do not approve and provide direction.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council adopt Resolution 2022-068 (Attachment 1) approving the City's Investment Policy for FY 2022/23.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

- 1. Resolution 2022-068
- 2. City of Solana Beach Investment Policy FY 2022/23

RESOLUTION 2022-068

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, APPROVING THE CITY OF SOLANA BEACH'S INVESTMENT POLICY FOR FISCAL YEAR 2022/23

WHEREAS, the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (California Government Code Sections 53600.6 and 53630.1); and

WHEREAS, the City Council may invest surplus monies not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Section 53600 *et seq.* and this policy; and

WHEREAS, the City Treasurer of the City of Solana Beach may invest surplus monies not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Section 53600 *et seq.* and this policy; and

WHEREAS, the City Treasurer of the City of Solana Beach, under the direction of the City Manager, has prepared and submitted a statement of investment policy and such policy, and any changes thereto, have been considered by the City Council at a public meeting.

NOW, THEREFORE, the City Council of the City of Solana Beach, California, does resolves as follows:

- 1. That the above recitations are true.
- 2. That the City Council approves the updated Investment Policy for Fiscal Year 2022/23.

PASSED AND ADOPTED this 8th day of June 2022, at a regularly scheduled meeting of the City Council of the City of Solana Beach, California by the following vote:

AYES:Councilmembers –NOES:Councilmembers –ABSENT:Councilmembers –ABSTAIN:Councilmembers –

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

CITY OF SOLANA BEACH STATEMENT OF INVESTMENT POLICY FISCAL YEAR 2022-23



CITY COUNCIL

MAYOR LESA HEEBNER DEPUTY MAYOR KELLY HARLESS COUNCILMEMBER KRISTI BECKER COUNCILMEMBER DAVID A. ZITO COUNCILMEMBER JEWEL EDSON

CITY MANAGER GREG WADE CITY TREASURER RYAN SMITH

ATTACHMENT 2

CITY OF SOLANA BEACH

Investment Policy

FISCAL YEAR 2022/23

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I. INTRODUCTION

The purpose of this document is to outline the City's policy for the investment of public funds.

It is the policy of the City of Solana Beach, the Solana Beach Public Financing Authority and the Solana Beach Public Facilities Corporation (hereafter referred collectively as the "City") to predicate their investment policies, procedures and practices upon the limitations placed upon them by the governing legislative bodies. These policies shall have four primary goals:

- To assure compliance with federal, state, and local laws governing the investment of public monies under the control of the City Treasurer.
- To provide sufficient liquidity to meet normal operating and unexpected expenditures.
- To protect the principal monies entrusted to the City.
- To generate the maximum amount of investment income within the parameters of prudent risk management as defined in this Investment Policy.

This policy is written to incorporate industry best practices and recommendations from sources such as the Government Finance Officers Association (GFOA), California Municipal Treasurers Association (CMTA), California Debt and Investment Advisory Commission (CDIAC) and the Association of Public Treasurers (APT).

II. OBJECTIVES

The City's overall investment program shall be designed and managed with a degree of professionalism worthy of the public trust. The overriding objectives of the program are to preserve principal, provide sufficient liquidity, and manage investment risks, while seeking a market-rate of return.

- **SAFETY.** The protection of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the City will diversify its investments by investing funds among a variety of securities with independent returns.
- **LIQUIDITY.** The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- **RETURN ON INVESTMENTS.** The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and

economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

III. SCOPE

This policy covers all funds and investment activities under the direct authority of the City, as set forth in the State Government Code, Sections 53600 *et seq.*, with the following exceptions:

- Proceeds of debt issuance shall be invested in accordance with the City's general investment philosophy as set forth in this policy; however, such proceeds are to be invested pursuant to the permitted investment provisions of their specific bond indentures.
- Any other funds specifically exempted by the City Council.

Funds not included in the policy include the City's deferred compensation plans (Plans). These Plans will be excluded from the policy under the following circumstances:

- i. A third-party administrator administers the plan
- ii. Individual plan participants have control over the selection of investments
- iii. The City has no fiduciary responsibility to act as a "trustee" for the Plan.

POOLING OF FUNDS

Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

IV. PRUDENCE

Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the *Prudent Investor Standard*:

"...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the City, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law."

V. DELEGATION OF AUTHORITY

The Treasurer and other authorized persons responsible for managing City funds acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes provided that the Treasurer or other authorized persons acted in good faith. Deviations from expectations of a security's credit or market risk should be reported to the City Council in a timely fashion and appropriate action should be taken to control adverse developments.

Authority to manage the City's investment program is derived from California Government Code, Sections 41006 and 53600 *et seq.*

The City Council is responsible for the management of the City's funds, including the administration of this investment policy. Management responsibility for the cash management of the City's funds is hereby delegated to the Treasurer.

The Treasurer will be responsible for all transactions undertaken and will establish a system of procedures and controls to regulate the activities of subordinate officials and employees. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

The City may engage the services of one or more external investment advisers, who are registered under the Investment Advisers Act of 1940, to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. External investment advisers may be granted discretion to purchase and sell investment securities in accordance with this investment policy.

If the City Treasurer is unavailable, then the Finance Manager, Deputy City Manager, or the City Manager shall authorize the investment transactions, in writing, prior to execution.

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that in a diversified portfolio, occasional measured losses may be inevitable and

must be considered within the context of the overall portfolio's return and the cash flow requirements of the City.

VI. ETHICS AND CONFLICTS OF INTEREST

All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Thus employees and officials involved in the investment process shall refrain from personal business activity that could create a conflict of interest or the appearance of a conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Employees and investment officials shall disclose to the City Manager any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the City.

VII. INTERNAL CONTROLS

The Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Periodically, as deemed appropriate by the City and/or the City Council, an independent analysis by an external auditor shall be conducted to review internal controls, account activity and compliance with policies and procedures.

VIII. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

To the extent practicable, the Treasurer shall endeavor to complete investment transactions using a competitive bid process whenever possible. The City's Treasurer will determine which financial institutions are authorized to provide investment services to the City. It shall be the City's policy to purchase securities only from authorized institutions and firms.

The Treasurer shall maintain procedures for establishing a list of authorized broker/dealers and financial institutions which are approved for investment purposes that are selected through a process of due diligence as determined by the City. Due inquiry shall determine whether such authorized broker/dealers, and the individuals covering the City are reputable and trustworthy, knowledgeable and

experienced in Public City investing and able to meet all of their financial obligations. These institutions may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (uniform net capital rule).

In accordance with Section 53601.5, institutions eligible to transact investment business with the City include:

- Institutions licensed by the state as a broker-dealer.
- Institutions that are members of a federally regulated securities exchange.
- Primary government dealers as designated by the Federal Reserve Bank and non-primary government dealers.
- Nationally or state-chartered banks.
- The Federal Reserve Bank.
- Direct issuers of securities eligible for purchase.

Selection of financial institutions and broker/dealers authorized to engage in transactions will be at the sole discretion of the City, except where the City utilizes an external investment adviser in which case the City may rely on the adviser for selection.

All financial institutions which desire to become qualified bidders for investment transactions (and which are not dealing only with the investment adviser) must supply the Treasurer with audited financials and a statement certifying that the institution has reviewed the California Government Code, Section 53600 *et seq.* and the City's investment policy. The Treasurer will conduct an annual review of the financial condition and registrations of such qualified bidders.

Public deposits will be made only in qualified public depositories as established by State law. Deposits will be insured by the Federal Deposit Insurance Corporation, or, to the extent the amount exceeds the insured maximum, will be collateralized in accordance with State law.

Selection of broker/dealers used by an external investment adviser retained by the City will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, best efforts will be made to document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price.

IX. AUTHORIZED INVESTMENTS

The City's investments are governed by California Government Code, Sections 53600 *et seq*. Within the investments permitted by the Code, the City seeks to further restrict eligible investments to the guidelines listed below. In the event a discrepancy is found between this policy and the Code, the more restrictive parameters will take precedence. Percentage holding limits and credit quality minimums listed in this section apply at the time the security is purchased.

Any investment currently held at the time the policy is adopted which does not meet the new policy guidelines can be held until maturity and shall be exempt from the current policy. At the time of the investment's maturity or liquidation, such funds shall be reinvested only as provided in the current policy.

An appropriate risk level shall be maintained by primarily purchasing securities that are of high quality, liquid, and marketable. The portfolio shall be diversified by security type and institution to avoid incurring unreasonable and avoidable risks regarding specific security types or individual issuers.

- **1. MUNICIPAL SECURITIES** include obligations of the City, the State of California, and any local agency within the State of California, provided that:
 - The securities are rated in a rating category of "A" or its equivalent or higher by at least one nationally recognized statistical rating organization ("NRSRO").
 - No more than 5% of the portfolio may be invested in any single issuer.
 - No more than 30% of the portfolio may be in Municipal Securities.
 - The maximum maturity does not exceed five (5) years.
- 2. MUNICIPAL SECURITIES (REGISTERED TREASURY NOTES OR BONDS) of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.
 - The securities are rated in a rating category of "A" or its equivalent or higher by at least one nationally recognized statistical rating organization ("NRSRO").
 - No more than 5% of the portfolio may be invested in any single issuer.
 - No more than 30% of the portfolio may be in Municipal Securities.
 - The maximum maturity does not exceed five (5) years.
- **3. U.S. TREASURIES** and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.

There are no limits on the dollar amount or percentage that the City may invest in U.S. Treasuries, provided that:

- The maximum maturity is five (5) years.
- 4. FEDERAL AGENCIES or United States Government-Sponsored Enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the City may invest in Federal City or Government-Sponsored Enterprises (GSEs), provided that:
 - No more than 30% of the portfolio may be invested in any single City/GSE issuer.
 - The maximum maturity does not exceed five (5) years.
 - The maximum percentage of callable agencies in the portfolio is 20%.
- 5. BANKER'S ACCEPTANCES, provided that:
 - They are issued by institutions which have short-term debt obligations rated "A-1" or the equivalent or higher by at least one NRSRO; or long-term debt obligations which are rated in the "A" category or the equivalent or higher by at least one NRSRO.
 - No more than 40% of the portfolio may be invested in Banker's Acceptances.
 - No more than 5% of the portfolio may be invested in any single issuer.
 - The maximum maturity does not exceed 180 days.
- 6. COMMERCIAL PAPER, provided that the securities are issued by an entity that meets all of the following conditions in either paragraph (a) or (b) and other requirements specified below:
 - a. **SECURITIES** issued by corporations:
 - (i) The issuer is organized and operating in the United States with assets more than \$500 million.
 - (ii) The securities are rated "A-1" or its equivalent or higher by at least one NRSRO.
 - (iii) If the issuer has other debt obligations, they must be rated in a rating category of "A" or its equivalent or higher by at least one NRSRO.
 - b. **SECURITIES** issued by other entities:

- (i) The issuer is organized and operating in the United States as a special purpose corporation, trust, or limited liability company.
- (ii) The securities must have program-wide credit enhancement including, but not limited to, overcollateralization, letters of credit, or a surety bond.
- (iii) The securities are rated "A-1" or its equivalent or higher by at least one NRSRO.
- City may purchase no more than 10% of the outstanding commercial paper of any single issuer.
- No more than 25% of the portfolio may be invested in Commercial Paper.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed 270 days.
- 7. NEGOTIABLE CERTIFICATES OF DEPOSIT (NCDS), issued by a nationally or statechartered bank, a savings association, or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank, provided that:
 - The amount of the NCD insured up to the FDIC limit does not require any credit ratings.
 - Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated "A-1" or the equivalent or higher by at least one NRSRO; or long-term obligations rated in the "A" category or the equivalent or higher by at least one NRSRO.
 - No more than 30% of the total portfolio may be invested in NCDs (combined with CDARS).
 - No more than 5% of the portfolio may be invested in any single issuer.
 - The maximum maturity does not exceed five (5) years.
- 8. FEDERALLY INSURED TIME DEPOSITS (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that:
 - The amount per institution is limited to the maximum covered under federal insurance.

- No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
- The maximum maturity does not exceed five (5) years.
- **9. COLLATERALIZED TIME DEPOSITS** (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with California law, provided that:
 - No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
 - The maximum maturity does not exceed five (5) years.

10. CERTIFICATE OF DEPOSIT PLACEMENT SERVICE (CDARS), provided that:

- No more than 30% of the total portfolio may be invested in a combination of Certificates of Deposit, including CDARS.
- The maximum maturity does not exceed five (5) years.
- **11.COLLATERALIZED BANK DEPOSITS.** City's deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651.
- **12. REPURCHASE AGREEMENTS** collateralized with securities authorized under California Government Code, maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the City may invest, provided that:
 - Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
 - Repurchase Agreements are subject to a Master Repurchase Agreement between the City and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
 - The maximum maturity does not exceed one (1) year.
- 13. STATE OF CALIFORNIA LOCAL CITY INVESTMENT FUND (LAIF), provided that:
 - The City may invest up to the maximum amount permitted by LAIF.
 - LAIF's investments in instruments prohibited by or not specified in the City's policy do not exclude the investment in LAIF itself from the City's list of

allowable investments, provided LAIF's reports allow the Treasurer to adequately judge the risk inherent in LAIF's portfolio.

14. INVESTMENT TRUST OF CALIFORNIA (CALTRUST), which is a joint powers authority (JPA), organized and managed by the Investment Trust of California JPA for the benefit of local agencies, pursuant to California Government Code Section 6509.7

15. CORPORATE MEDIUM TERM NOTES (MTNS), provided that:

- The issuer is a corporation organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.
- The securities are rated in the "A" category or the equivalent or higher by at least one NRSRO.
- No more than 30% of the total portfolio may be invested in MTNs.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.
- **16.Asset-Backed, Mortgage-Backed, Mortgage Pass-Through Securities, AND COLLATERALIZED MORTGAGE OBLIGATIONS** from issuers not defined in sections 3 and 4 of the Authorized investments section of this policy, provided that:
 - The securities are rated in the "AA" category or the equivalent or higher by a NRSRO.
 - No more than 20% of the total portfolio may be invested in these securities.
 - No more than 5% of the portfolio may be invested in any single Asset-Backed or Commercial Mortgage security issuer. There is no issuer limitation on any Mortgage security where the issuer is the US Treasury or a Federal City/GSE.
 - The maximum legal final maturity does not exceed five (5) years.

- **17. MUTUAL FUNDS AND MONEY MARKET MUTUAL FUNDS** that are registered with the Securities and Exchange Commission under the Investment Company Act of 1940, provided that:
 - a. **MUTUAL FUNDS** that invest in the securities and obligations as authorized under California Government Code, Section 53601 (a) to (k) and (m) to (q) inclusive and that meet either of the following criteria:
 - 1. Attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
 - 2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations authorized by California Government Code, Section 53601 and with assets under management in excess of \$500 million.
 - 3. No more than 10% of the total portfolio may be invested in shares of any one mutual fund.
 - b. **MONEY MARKET MUTUAL FUNDS** registered with the Securities and Exchange Commission under the Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria:
 - 1. Have attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
 - 2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of \$500 million.
 - 3. No more than 20% of the total portfolio may be invested in the shares of any one Money Market Mutual Fund.
 - c. No more than 20% of the total portfolio may be invested in these securities.
- **18. SUPRANATIONALS**, provided that:
 - Issues are US dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank.
 - The securities are rated in the "AA" category or the equivalent or higher by a NRSRO.
 - No more than 30% of the total portfolio may be invested in these securities.
 - No more than 10% of the portfolio may be invested in any single issuer.
 - The maximum maturity does not exceed five (5) years.

X. PROHIBITED INVESTMENT VEHICLES AND PRACTICES

- State law notwithstanding, any investments not specifically described herein are prohibited, including, but not limited to futures and options.
- In accordance with Government Code, Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited.
- Investment in any security that could result in a zero-interest accrual if held to maturity is prohibited. Under a provision sunsetting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted. The presence of any of these securities will be promptly reported to the Treasurer.
- Trading securities for the sole purpose of speculating on the future direction of interest rates is prohibited.
- Purchasing or selling securities on margin is prohibited.
- The use of reverse repurchase agreements, securities lending or any other form of borrowing or leverage is prohibited.
- The purchase of foreign currency denominated securities is prohibited.

XI. FOSSIL FUELS RESTRICTION

• The purchase of securities issued by fossil fuel companies that directly source the majority (more than 50%) of their revenue from oil, gas and/or coal production is prohibited.

XII. INVESTMENT POOLS/MUTUAL FUNDS

The City shall conduct a thorough investigation of any pool or mutual fund prior to making an investment, and on a continual basis thereafter. The Treasurer shall develop a questionnaire which will answer the following general questions:

- 1. A description of eligible investment securities, and a written statement of investment policy and objectives.
- 2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
- 3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.

- 4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
- 5. A schedule for receiving statements and portfolio listings.
- 6. Are reserves, retained earnings, etc. utilized by the pool/fund?
- 7. A fee schedule, and when and how is it assessed.
- 8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

XIII. COLLATERALIZATION

CERTIFICATES OF DEPOSIT (CDS). The City shall require any commercial bank or savings and loan association to deposit eligible securities with an City of a depository approved by the State Banking Department to secure any uninsured portion of a Non-Negotiable Certificate of Deposit. The value of eligible securities as defined pursuant to California Government Code, Section 53651, pledged against a Certificate of Deposit shall be equal to 150% of the face value of the CD if the securities are classified as mortgages and 110% of the face value of the CD for all other classes of security.

COLLATERALIZATION OF BANK DEPOSITS. This is the process by which a bank or financial institution pledges securities, or other deposits for the purpose of securing repayment of deposited funds. The City shall require any bank or financial institution to comply with the collateralization criteria defined in California Government Code, Section 53651.

REPURCHASE AGREEMENTS. The City requires that Repurchase Agreements be collateralized only by securities authorized in accordance with California Government Code:

- The securities which collateralize the repurchase agreement shall be priced at Market Value, including any Accrued Interest plus a margin. The Market Value of the securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities.
- Financial institutions shall mark the value of the collateral to market at least monthly and increase or decrease the collateral to satisfy the ratio requirement described above.
- The City shall receive monthly statements of collateral.

XIV. DELIVERY, SAFEKEEPING AND CUSTODY

DELIVERY-VERSUS-PAYMENT (DVP). All investment transactions shall be conducted on a delivery-versus-payment basis.

SAFEKEEPING AND CUSTODY. To protect against potential losses due to failure of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all cash and securities in the City's portfolio shall be held in safekeeping in the City's name by a third-party custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and the City. All investment transactions will require a safekeeping receipt or acknowledgment generated from the trade. A monthly report will be received by the City from the custodian listing all securities held in safekeeping with current market data and other information.

The only exceptions to the foregoing shall be depository accounts and securities purchases made with: (i) local government investment pools; (ii) time certificates of deposit, and, (iii) money mutual funds, since the purchased securities are not deliverable.

XV. MAXIMUM MATURITY

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The City will not invest in securities maturing more than five (5) years from the date of trade settlement, unless the City Council has by resolution granted authority to make such an investment.

XVI. RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The City will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the "Authorized Investments" section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer, except where the issuer is the US Government, its Agencies and GSEs, an authorized Supranational issuer or where the security is a Money Market Mutual Fund, Local City Investment Fund (LAIF) or other Local Government Investment Pool, or where otherwise specified in this investment policy.

- The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to manage the quality, liquidity or yield of the portfolio in response to market conditions or City's risk preferences.
- If securities owned by the City are downgraded to a level below the quality required by this investment policy, making the security ineligible for additional purchases, the following steps will be taken:
 - Any actions taken related to the downgrade by an investment manager will be promptly communicated to the Treasurer.
 - If a decision is made to retain the security in the portfolio, the credit situation will be monitored and reported promptly to the City Council.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The City recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The City will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The City further recognizes that certain types of securities, including variable rate securities, securities with principal paydowns prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The City, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The City will maintain a minimum of six months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements.
- The maximum stated final maturity of individual securities in the portfolio will be five (5) years, except as otherwise stated in this policy.
- The duration of the portfolio will generally be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the City based on the City's investment objectives, constraints and risk tolerances.

XVII. REVIEW OF INVESTMENT PORTFOLIO

The Treasurer shall periodically, but no less than quarterly, review the portfolio to identify investments that do not comply with this investment policy and establish protocols for reporting major and critical incidences of noncompliance to the City Council.

XVIII. PERFORMANCE EVALUATION

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.

The Treasurer shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s), which will be included in the Treasurer's quarterly report. The Treasurer shall select an appropriate, readily available index to use as a market benchmark.

XIX. REPORTING

MONTHLY REPORTS

Monthly transaction reports will be submitted by the Treasurer to the City Council within 30 days of the end of the reporting period in accordance with California Government Code Section 53607.

QUARTERLY REPORTS

The Treasurer will submit a quarterly investment report to the City Council which provides full disclosure of the City's investment activities within 30 days after the end of the quarter. These reports will disclose, at a minimum, the following information about the City's portfolio:

- 1. An asset listing showing par value, cost, and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, interest rate and interest rate.
- 2. Transactions for the period.
- 3. A description of the funds, investments and programs (including lending programs) managed by contracted parties (i.e. LAIF; investment pools, outside money managers and securities lending agents)

- 4. A one-page summary report that shows:
 - a. Average maturity of the portfolio and modified duration of the portfolio;
 - b. Maturity distribution of the portfolio;
 - c. Percentage of the portfolio represented by each investment category;
 - d. Average portfolio credit quality; and,
 - e. Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the City's market benchmark returns for the same periods;
- 5. A statement of compliance with investment policy, including a schedule of any transactions or holdings which do not comply with this policy or with the California Government Code, including a justification for their presence in the portfolio and a timetable for resolution.
- 6. A statement that the City has adequate funds to meet its cash flow requirements for the next six months.

ANNUAL REPORTS

A comprehensive annual report will be presented to the City Council. This report will include comparisons of the City's return to the market benchmark return, suggest policies and improvements that might enhance the investment program, and will include an investment plan for the coming year.

XX. REVIEW OF INVESTMENT POLICY

The investment policy will be reviewed and adopted at least annually within 120 days of the end of the fiscal year, to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends. Any recommended modifications or amendments shall be presented by Staff to the City Council for their consideration and adoption.

Appendix A

Glossary of Investment Terms

- **AGENCIES.** Shorthand market terminology for any obligation issued by *a government-sponsored entity (GSE),* or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:
 - **FFCB.** The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.
 - **FHLB.** The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.
 - **FHLMC.** Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called "Freddie Mac" issues discount notes, bonds and mortgage pass-through securities.
 - **FNMA.** Like FHLB and Freddie Mac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "Fannie Mae," issues discount notes, bonds and mortgage pass-through securities.
 - **GNMA.** The Government National Mortgage Association, known as "Ginnie Mae," issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.
 - **PEFCO.** The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.
 - **TVA.** The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.
- **ASKED.** The price at which a seller offers to sell a security.
- ASSET BACKED SECURITIES. Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.
- AVERAGE LIFE. In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.
- **BANKER'S ACCEPTANCE.** A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which "accepts" the obligation to pay the investor.

- **BENCHMARK.** A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.
- **BID.** The price at which a buyer offers to buy a security.
- **BROKER.** A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.
- **CALLABLE.** A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since an issuer issues securities, it will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk as the investor may receive its principal back when interest rates are lower than when the investment was initially made.
- **CERTIFICATE OF DEPOSIT (CD).** A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.
- **CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS).** A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.
- **COLLATERAL.** Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.
- **COLLATERALIZED MORTGAGE OBLIGATIONS (CMO).** Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

- **COST YIELD.** The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.
- **COUPON.** The rate of return at which interest is paid on a bond.
- **CREDIT RISK.** The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

- **CURRENT YIELD.** The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.
- **DEALER.** A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.
- **DEBENTURE.** A bond secured only by the general credit of the issuer.
- **DELIVERY VS. PAYMENT (DVP).** A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.
- **DERIVATIVE.** Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.
- **DISCOUNT.** The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.
- **DIVERSIFICATION.** Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.
- **DURATION.** The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See <u>modified duration</u>).
- **FEDERAL FUNDS RATE.** The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.
- **FEDERAL OPEN MARKET COMMITTEE.** A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.
- **LEVERAGE**. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

- **LOCAL AGENCY INVESTMENT FUND (LAIF)**. A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.
- **LOCAL GOVERNMENT INVESTMENT POOL.** Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.
- MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."
- **MARGIN.** The difference between the market value of a security and the loan a broker makes using that security as collateral.
- **MARKET RISK.** The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.
- **MARKET VALUE.** The price at which a security can be traded.
- **MARKING TO MARKET.** The process of posting current market values for securities in a portfolio.
- **MATURITY.** The final date upon which the principal of a security becomes due and payable.
- **MEDIUM TERM NOTES.** Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.
- **MODIFIED DURATION.** The percent change in price for a 100-basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.
- **MONEY MARKET.** The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.
- **MORTGAGE PASS-THROUGH SECURITIES.** A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.
- **MUNICIPAL SECURITIES.** Securities issued by state and local agencies to finance capital and operating expenses.

- **MUTUAL FUND.** An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.
- **NEGOTIABLE CD.** A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market.
- **PREMIUM.** The difference between the par value of a bond and the cost of the bond, when the cost is above par.
- **PREPAYMENT SPEED.** A measure of how quickly principal is repaid to investors in mortgage securities.
- **PREPAYMENT WINDOW.** The time period over which principal repayments will be received on mortgage securities at a specified prepayment speed.
- **PRIMARY DEALER.** A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.
- **PRUDENT PERSON (PRUDENT INVESTOR) RULE.** A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."
- **REALIZED YIELD.** The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.
- **REGIONAL DEALER.** A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.
- **REPURCHASE AGREEMENT.** Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.
- **SAFEKEEPING.** A service to bank customers whereby securities are held by the bank in the customer's name.

- **STRUCTURED NOTE.** A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities, or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.
- **SUPRANATIONAL.** A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.
- **TOTAL RATE OF RETURN.** A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.
- **U.S. TREASURY OBLIGATIONS.** Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.
- **TREASURY BILLS.** All securities issued with initial maturities of one year or less are issued as discounted instruments and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.
- **TREASURY NOTES.** All securities issued with initial maturities of two to ten years are called Treasury notes and pay interest semi-annually.
- **TREASURY BONDS.** All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.
- **VOLATILITY.** The rate at which security prices change with changes in general economic conditions or the general level of interest rates.
- YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.



TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT:

STAFF REPORT CITY OF SOLANA BEACH

Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Public Works/Engineering Department City Council Consideration of Resolution 2022-041 Authorizing the City Manager to Execute an Amendment to Professional Services Agreement the with Lallev Construction for On-Call, As-Needed Repair and Maintenance Services in an Amount Not to Exceed \$25.000 Per Year and Awarding a One-Year Professional Services Agreement with ROI Construction & Remodeling for On-Call, As-Needed Repair and Maintenance Services in an Amount Not to Exceed \$25,000 Per Year with Optional Extensions of Up to Four Additional One-Year Terms at the **City Manager's Discretion**

BACKGROUND:

In June 2019, the City entered into a Professional Services Agreement (PSA) with Lalley Construction (Lalley) for as-needed repair services in an amount not to exceed \$14,000 per year. These services include general contracting and electrical repair services on City facilities. The PSA had an original one-year term with four additional one-year optional extensions to be exercised at the discretion of the City Manager. There are still two discretionary extensions available to the City under Lalley's PSA.

Staff anticipates needing more on-call services than those currently being provided under Lalley's PSA. In March 2022, Staff issued a Request for Proposals (RFP) via an electronic bid site (eBidboard.com) to solicit proposals from firms qualified to provide general facilities maintenance and repair services on an on-call, as-needed basis.

This item is before the City Council for the consideration of Resolution 2022-041 (Attachment 1) which would authorize the City Manager to: (1) execute Amendment No. 3 to Lalley Construction's PSA for FY2022/23 and increase the not to exceed amount for on-call, as-needed repair and maintenance services from \$14,000 per year to \$25,000

CITY COUNCIL ACTION:

per year, and (2) enter into a PSA with ROI Construction and Remodeling (ROI) for oncall, as-needed repair and maintenance services in an amount not to exceed \$25,000 per year with an initial one year term expiring June 30, 2023 and four additional one-year extensions at the City Manager's discretion.

DISCUSSION:

Staff has used the services of Lalley Construction for repairs to City facilities including the Fire Station, City Hall, Marine Safety Building, La Colonia Park, Fletcher Cove Park and electrical repairs on the Coastal Rail Trail. Jake Lalley is a one-man operation skilled in most maintenance and repair work such as carpentry, electrical, concrete, masonry, dry wall, plumbing and other related trades. Staff has been satisfied with the work performed by Mr. Lalley during the past three years.

City Staff has developed a list of repairs and maintenance required for City Hall, the Fletcher Cove Community Center, La Colonia Park, the Public Works Maintenance Facility, and the Fire Station. Upon completion of Staff's assessment, it is apparent that the required maintenance and repair for these facilities requires the professional services of an additional maintenance and repair service provider to complete repairs in a timely manner while ensuring occupant comfort.

A RFP was issued in March 2022 to request proposals for repair and maintenance services for City facilities. This work includes specific items such as electrical, plumbing, flooring, framing, drywall, painting, and other general building maintenance services. The City received two proposals. One from ROI Construction and Remodeling and a second proposal from Tiger Construction, LLC.

Proposals were evaluated by in-house Staff based on responsiveness in terms of qualifications, previous experience, ability to be on-site within an hour of notification for emergency service calls, compliance with City specifications, and cost effectiveness. Staff has determined that ROI Construction & Remodeling is the lowest responsible bidder and the best fit for the City's needs. ROI is qualified and will be able to perform the required facilities maintenance and repairs. ROI Construction possesses a Class B contractor's license, which minimizes the need to bring in additional contractors for specialized repairs. Additionally, ROI's hourly rates for performing various maintenance tasks are more cost-effective than those of Tiger Construction, LLC. The two tables on the next page demonstrate hourly rates for each contractor for the specific required services.

The required maintenance and repair for City facilities are well within expertise of the City's current contractor, Lalley Construction, and proposed new contractor, ROI Construction & Remodeling. Staff is recommending the City exercise its option to extend Lalley's PSA for an additional year through June 30, 2023 with an increased contract amount not to exceed \$25,000 per year and enter into an agreement with ROI Construction & Remodeling for additional as-needed repair and maintenance services in an amount not to exceed \$25,000 per year.

ROI Construction & Remodeling	Year 1	Year 2	Year 3	Year 4	Year 5
General Maintenance & Repairs	\$65	\$68	\$70	\$75	\$79
Electrical, Carpentry & Plumbing	\$75	\$78	\$80	\$84	\$88

LABOR RATE PER HOUR

Tiger Construction	Year	Year	Year	Year	Year
	1	2	3	4	5
General Maintenance & Repairs	\$250	\$250	\$275	\$275	\$300
Electrical	\$500	\$500	\$525	\$525	\$550
Carpentry	\$250	\$250	\$275	\$275	\$300
Plumbing	\$350	\$350	\$375	\$375	\$400

CEQA COMPLIANCE STATEMENT:

All work covered by these agreements is exempt under the California Environmental Quality Act pursuant to Section 15301(a) (existing facilities) of the State CEQA Guidelines.

FISCAL IMPACT:

The current PSA with Lalley allows for an extension of the agreement for an amount not to exceed \$14,000 per year. Under consideration with this Staff Report is an increase to the yearly not to exceed amount with Lalley for an additional \$11,000 per year for an amount not to exceed \$25,000 per year. If extended this year, the existing PSA with Lalley would have one more extension available after FY 2022/23.

Council is also being asked to consider approval of a PSA with ROI as a second maintenance and repair service provider. The proposal under consideration is an amount not to exceed \$25,000 per year. Similar to the PSA with Lalley, the agreement with ROI would allow for the optional extension of the agreement for up to four additional one-year terms at the City Manager's discretion.

The Fiscal Year (FY) 2021/22 and 2022/23 Adopted Budget appropriated \$20,000 for maintenance and repair services to City facilities in FY 2022/23. If the extension with Lalley and the agreement with ROI are both approved, an additional \$30,000 would need

to be appropriated from the General Fund into the Public Facilities Maintenance, Professional Services Operating Budget.

WORK PLAN:

This item is not mentioned in the Fiscal Year 2022/23 Work Plan.

OPTIONS:

- Approve Staff recommendation.
- Modify Staff recommendation and provide direction.
- Deny Staff recommendation and provide direction.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council:

- 1. Adopt Resolution 2022-041:
 - a. Authorizing the City Manager to execute an amendment to the Professional Services Agreement with Lalley Construction to increase the not to exceed amount by \$11,000 per year to provide for total on-call, as-needed maintenance and repair services not to exceed \$25,000 per year for Fiscal Year 2022/23 and Fiscal Year 2023/24, if further extended in the City Manager's discretion.
 - b. Awarding a one-year Professional Services Agreement (PSA) to ROI Construction and Remodeling in an amount not to exceed \$25,000 per year for on-call, as-needed maintenance and repair services for Fiscal Year 2022/23.
 - c. Authorizing the City Manager to execute the Professional Services Agreement with ROI Construction and Remodeling and authorizing the City Manager to extend the PSA on a yearly basis, for up to four additional oneyear terms at the City's option.
 - d. Appropriating \$30,000 in General Funds to the Public Facilities Maintenance/Professional Services account.
 - e. Authorizing the City Treasurer to amend the FY 2022/23 Adopted Budget accordingly.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation

Gregory Wade, City Manager

Attachments:

1. Resolution 2022-041

RESOLUTION 2022-041

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, AUTHORIZING THE CITY MANAGER TO EXECUTE AMENDMENT NO. 3 TO THE PROFESSIONAL SERVICES AGREEMENT WITH LALLEY CONSTRUCTION FOR ON-CALL. **AS-NEEDED** MAINTENANCE AND REPAIR SERVICES WITH A NOT TO EXCEED AMOUNT OF \$25,000 PER YEAR, AND AWARDING A CONTRACT TO AND AUTHORIZING THE CITY MANAGER TO EXECUTE **ONE-YEAR** Α PROFESSIONAL SERVICES AGREEMENT FOR ON-CALL. AS-NEEDED MAINTENANCE AND REPAIR SERVICES WITH CONSTRUCTION ROI AND **REMODELING, IN AN AMOUNT NOT TO EXCEED \$25,000** PER YEAR, WITH OPTIONAL EXTENSIONS OF THE AGREEMENT FOR UP TO FOUR ADDITIONAL ONE YEAR TERMS AT THE CITY MANAGER'S DISCRETION

WHEREAS, on May 8, 2019, the City Council approved Resolution 2019-055 awarding a Professional Services Agreement (PSA) to Lalley Construction for on-call, asneeded maintenance and repair services primarily for the City's facilities and parks; and

WHEREAS, the PSA with Lalley Construction had an original one-year term with four additional one-year optional extensions to be exercised at the discretion of the City Manager and there are still two discretionary available to the City in an amount not to exceed \$14,000 per year; and

WHEREAS, the City anticipates needing on-call, as-needed maintenance and repair services for City facilities for Fiscal Year 2022/23 in an amount exceeding that which can be provided by Lalley Construction under its current PSA; and

WHEREAS, in March 2022, Staff issued a Request for Proposals (RFP) via an electronic bid site (eBidboard.com) to solicit proposals from firms qualified to provide general facilities maintenance and repair services on an on-call, as-needed basis; and

WHEREAS, the City received two proposals in response to the RFP; and

WHEREAS, the City evaluated the proposals and ROI Construction & Remodeling was the lowest responsible bidder.

NOW, THEREFORE, the City Council of the City of Solana Beach, California, does resolve as follows:

1. That the above recitations are true and correct.

- 2. That the City Council authorizes and directs the City Manager to execute an amendment to the Professional Services Agreement with Lalley Construction to increase the not to exceed amount by \$11,000 per year to provide for total on-call, as-needed maintenance and repair services not to exceed \$25,000 per year for Fiscal Year 2022/23 and Fiscal Year 2023/24, if further extended in the City Manager's discretion.
- 3. That the City Council awards a one-year Professional Services Agreement to ROI Construction and Remodeling in an amount not to exceed \$25,000 per year for on-call, as-needed maintenance and repair services for Fiscal Year 2022/23.
- 4. That the City Council authorizes the City Manager to execute the Professional Services Agreement with ROI Construction and Remodeling and authorizes the City Manager to extend the PSA on a yearly basis, for up to four additional one-year terms at the City's option.
- 5. That the City Council finds and determines that all work covered by the agreements set forth above is exempt under the California Environmental Quality Act pursuant to Section 15301(a) (existing facilities) of the State CEQA Guidelines.
- 6. That the City Council appropriates \$30,000 in General Funds to the Public Facilities Maintenance/Professional Services account.
- 7. That the City Council authorizes and directs the City Treasurer to amend the FY 2022/23 Adopted Budget accordingly.

PASSED AND ADOPTED this 8th day of June 2022, at a regularly scheduled meeting of the City Council of the City of Solana Beach, California by the following vote:

AYES:Councilmembers –NOES:Councilmembers –ABSENT:Councilmembers –ABSTAIN:Councilmembers –

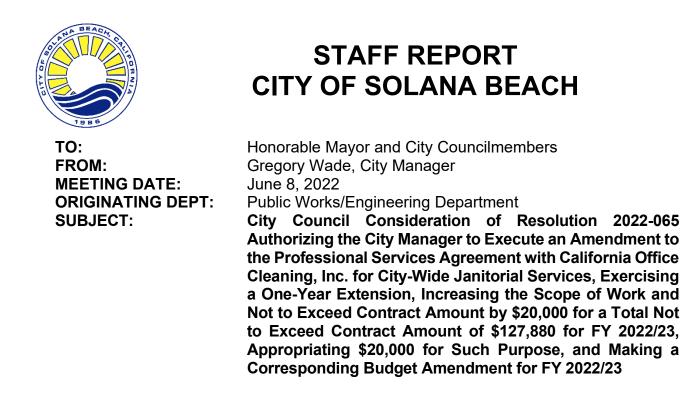
LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk



BACKGROUND:

In October 2019, Staff issued a Request for Proposal (RFP) via an electronic bid site (eBidboard.com) to solicit proposals from firms qualified to provide janitorial services at City facilities. On December 11, 2019, the City Council awarded a one-year Professional Services Agreement (PSA) for City-wide janitorial services to California Office Cleaning, Inc. (COCI) in an amount not to exceed \$107,880 per year, with optional extensions of up to four additional one-year periods, to be exercised in the City Manager's discretion.

Under the terms of the PSA, COCI performed regular and required janitorial services as well as additional emergency and routine disinfecting cleaning services that arose due to the COVID-19 pandemic.

This item is before the City Council for the consideration of Resolution 2022-065 (Attachment 1) which would authorize the City Manager to execute Amendment No. 3 to the PSA with COCI for City-wide janitorial services, exercising the City's option to extend the agreement for FY 2022/23, increasing the scope of services to include additional asneeded cleaning services, increasing the maximum compensation by \$20,000 effective July 1, 2022 and making a related appropriation and budget amendment.

COUNCIL ACTION:

AGENDA ITEM # A.7.

DISCUSSION:

The PSA with COCI provides for routine cleaning of most City facilities including City Hall, Fletcher Cove Community Center, Fletcher Cove Restrooms, La Colonia Community Center and outdoor restrooms, the Fire Station, and the Marine Safety Center. It also includes daily cleaning of the Fletcher Cove Community Center in July and August during the seven weeks of summer camp. Outside of those summer weeks, the community center is cleaned twice weekly. The PSA with COCI also includes a line item for cleaning of the Fletcher Cove Community Center after special events and private rentals.

The PSA with COCI was initially executed to cover the period from January 1, 2020 to December 31, 2020 and had an option to extend the PSA for up to four additional oneyear terms. The City exercised its first option to extend the PSA until December 31, 2021. For the second contract extension, the City extended the PSA for only six months until June 30, 2022 so that the agreement would correspond with fiscal year. Staff intends to exercise a third extension of the PSA until June 30, 2023 and is seeking Council consideration to increase the compensation moving forward.

Pursuant to the City's COVID-19 Prevent Program, City Staff continues to require asneeded cleaning and disinfecting services in common areas at all City facilities. While the need for this additional cleaning has certainly subsided, there are still times that it is necessary. Additionally, we have increased the required carpet cleaning service at the Fire Station from a semi-annual basis to quarterly. The total cost for these additional services in FY 2021/2022 was \$152,880.

Staff is recommending that the City Council consider increasing the scope of work under the PSA to include additional as-needed cleaning services by increasing the not to exceed amount for the PSA by \$20,000, from \$107,880 to \$127,880, for FY 2022/23 and making a corresponding appropriation and budget amendment to cover that \$20,000 increase for one year.

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

The Fiscal Year (FY) 2022/23 Adopted Budget appropriated \$100,280 in the Public Facilities Maintenance Budget Unit of the Public Works Budget for the general cleaning portion of the janitorial agreement. Also paid through the PSA, are \$2,200 for summer camp related cleanings and \$5,400 for special events and private rentals at Fletcher Cove Community Center. These costs are calculated to be recovered through camp user fees and private rental fees.

Staff is recommending that an additional \$20,000 be appropriated to the Public Facilities Maintenance Budget Unit of the Public Works Operating Budget to increase the not to

exceed amount under PSA by \$20,000 to fully fund general janitorial services and asneeded cleaning services at various City facilities for FY 2022/23. Staff is also recommending a corresponding budget amendment.

WORK PLAN:

This item is not in the Work Plan.

OPTIONS:

- Approve Staff recommendation.
- Deny Staff recommendation.
- Provide alternate direction to Staff.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council consider adoption of Resolution 2022-065:

- 1. Extending the Professional Services Agreement with California Office Cleaning, Inc. for an additional one-year term with a new contract expiration date of June 30, 2023.
- 2. Authorizing the City Manager to execute Amendment No. 3 to the Professional Services Agreement with California Office Cleaning, Inc., increasing the scope of work and maximum compensation by \$20,000 for a not to exceed contract amount of \$127,880 for City-wide janitorial services for Fiscal Year 2022/23.
- 3. Appropriating \$20,000 in General Funds to the FY 2022/23 Public Facilities Maintenance Budget Unit.
- 4. Authorizing the City Treasurer to amend the FY 2022/23 Adopted Budget accordingly.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachment:

1. Resolution 2022-065

RESOLUTION 2022-065

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, AUTHORIZING THE CITY MANAGER TO EXECUTE AMENDMENT NO. 3 TO THE PROFESSIONAL SERVICES AGREEMENT WITH CALIFORNIA OFFICE CLEANING. INC. FOR CITY-WIDE JANITORIAL SERVICES EXERCISING A ONE-YEAR EXTENSION, INCREASING THE SCOPE OF WORK AND NOT TO EXCEED CONTRACT AMOUNT BY \$20,000 FOR A TOTAL NOT TO EXCEED CONTRACT FY AMOUNT OF \$127.880 FOR 2022/23. APPROPRIATING \$20,000 FOR SUCH PURPOSE, AND MAKING A CORRESPONDING BUDGET AMENDMENT FOR FY 2022/23

WHEREAS, in December 2019, the City entered into a one-year Professional Services Agreement (PSA) with California Office Cleaning, Inc. (COCI) for City-wide janitorial services covering the period from January 1, 2020 to December 31, 2021; and

WHEREAS, the PSA had an option to extend the PSA for up to four additional one-year terms, to be exercised in the City Manager's discretion; and

WHEREAS, the City exercised its first option to extend the PSA until December 31, 2021 and exercised its second extension to extend the PSA for six months until June 30, 2022 so that the agreement would run along with the fiscal year; and

WHEREAS, under the PSA, COCI provides routine cleaning of most City facilities including City Hall, Fletcher Cove Community Center, Fletcher Cove Park Restrooms, La Colonia Community Center and outdoor restrooms, the Fire Station, and the Marine Safety Center; and

WHEREAS, City Staff added additional cleaning and disinfecting services to the PSA for FY 2021/22 due to the COVID-19 pandemic, some of which may still be needed for the next fiscal year.

NOW, THEREFORE, the City Council of the City of Solana Beach, California, does resolve as follows:

- **1.** That the foregoing recitations are true and correct.
- That the City Council authorizes and directs the City Manager to exercise the third option to extend the Professional Services Agreement with California Office Cleaning, Inc. for an additional year, effective July 1, 2022 through June 30, 2023.

- **3.** That the City Council authorizes and directs the City Manager to execute Amendment No. 3 to the Professional Services Agreement with California Office Cleaning, Inc., increasing the scope of work and maximum compensation by \$20,000 for a not to exceed contract amount of \$127,880 for City-wide janitorial services for Fiscal Year 2022/23.
- **4.** That the City Council appropriates \$20,000 in General Funds to the FY 2022/23 Public Facilities Maintenance Budget Unit.
- **5.** That the City Council authorizes the City Treasurer to amend the FY 2022/23 Adopted Budget accordingly.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Solana Beach, California, held on the 8th day of June 2022 by the following vote.

AYES:Councilmembers –NOES:Councilmembers –ABSENT:Councilmembers –ABSTAIN:Councilmembers –

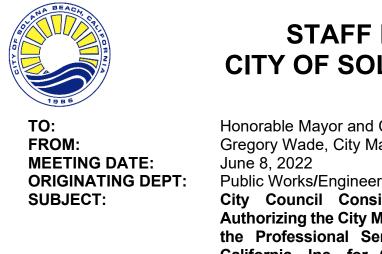
LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk



STAFF REPORT CITY OF SOLANA BEACH

Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Public Works/Engineering Department City Council Consideration of Resolution 2022-067 Authorizing the City Manager to Execute an Amendment to the Professional Services Agreement with Nissho of California, Inc. for City-Wide Landscape Maintenance Services Exercising a One-Year Extension and Increasing the Scope of Work and Not to Exceed Contract Amount by \$60,000 for a Total Not to Exceed Contract Amount for FY 2022/23 of \$407,411

BACKGROUND:

On May 23, 2018, the City Council authorized the City Manager to enter into a Professional Services Agreement (PSA) for City-wide landscape maintenance services with Nissho of California, Inc. (Nissho) in an amount not to exceed \$347,411 per year. As part of the PSA, four additional optional one-year extensions were authorized at the City Manager's discretion. The PSA and all authorized extensions of the agreement with Nissho will expire on June 30, 2023.

This item is before the City Council for the consideration of Resolution 2022-067 (Attachment 1) that would authorize the City Manager to execute an amendment to the PSA with Nissho exercising the last option to extend the agreement for one year through June 30, 2023 and increasing the scope of services and total compensation under the PSA by \$60,000 for a total not to exceed amount of \$407,411 for Fiscal Year (FY) 2022/23 for City-wide landscape maintenance services.

DISCUSSION:

Nissho provides landscape maintenance services for several parks, facilities, public rights-of-way, and playgrounds for several cities in San Diego County as well as the City

COUNCIL ACTION:

AGENDA ITEM # A.8.

of Solana Beach. Nissho's maintenance strategies consist of utilizing environmentally friendly materials for soil amendment, fertilizer, pesticide, and herbicides as well as employing efficient water management techniques. In addition to qualified maintenance staff, Nissho has several highly qualified experts in landscaping and irrigation design, tree trimming, horticulture and other related expertise among their staff who are available to assist City Staff on short notice. Nissho has been the landscape maintenance provider for the City since 2013.

Over the past five years, the City has added several new locations, each with unique characteristics and specific maintenance needs. Staff reviewed the current maintenance requirements of the existing agreement for landscape maintenance services and revised the scope of work to include:

- New location, Solana Hills Drive Bike/Walk Trail. This area is a strip of land between the City and Caltrans right of way and has been maintained infrequently by in-house Staff in the past. It is recommended that this location be added to Nissho's contract for a higher level of maintenance particularly in recognition of the recent construction of the regional bike and walking trails as part of the North Coast Corridor project. The scope of work at this location will consist of regular weed removal, litter removal, pruning-shrubs/groundcover, plant replacing, mulching and sidewalk sweeping.
- 2. New location, Seascape Parking Lot. This is a City-owned parking lot that was included in the City's maintenance contract in the past. After City Council's approval of the affordable housing project, this site was removed from the contract. It is recommended to include this site back in the contract until the site is developed. The scope of work at this location will consist of weed removal, litter removal, edging, mulching, and sidewalk sweeping.
- 3. **Continued enhanced services for CRT.** At the City Council's direction and during the last maintenance period, a part-time (4 hours a day) laborer was added to the contract to enhance landscape maintenance services along the Coastal Rail Trail (CRT). If approved, the same level of services would be maintained for CRT.
- 4. New task for vegetation clearing at the Lomas Santa Fe Drive/Interstate 5 Interchange. This item is only for the vegetation that is adjacent to Lomas Santa Fe Drive and does not include work along the freeway on or off ramps.
- 5. Additional City-wide tree/plant replacement. Additional funding is requested to allow for proposed trees and vegetation replacement on an as-needed basis at all City owned properties.

The 35 sites that would be maintained as part of this contract are included with this report as Attachment 2.

The agreement with Nissho for FY 2021/22 was originally for a not to exceed amount of \$347,411. After Council approval, additional compensation was added to the agreement for FY 2021/2022 in the amount of \$40,000 for a part-time laborer to enhance landscape maintenance services along the CRT. Additionally, City Council authorized \$25,000 for City-wide tree/plant replacement under this contract bringing the not to exceed amount to \$412,411 for FY 2021/22.

Staff is recommending that Nissho continues providing City-wide landscape maintenance services for the upcoming annual contract and that the services and compensation be increased from the base contract amount of \$347,411 by \$60,000 for FY 2022/23. If approved, the amount of the PSA with Nissho would be in an amount not to exceed \$407,411 for FY 2022/23 and the scope of work would include the new locations, additional mulching services, continuation of enhanced landscape maintenance services along the CRT, City-wide tree/plant replacement, and continuation of the comprehensive Integrated Pest Management Plan (IPMP) that provides a more natural and holistic method for controlling weeds and pests.

CEQA COMPLIANCE STATEMENT:

The project is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15301(h) of the State CEQA Guidelines as maintenance of existing landscaping.

FISCAL IMPACT:

The cost of this agreement, with the proposed increased scope of work, is funded through the Operating Budgets in the Streets, Parks, Public Facilities, MID # 33, and Coastal Rail Trail Budget Units as identified in the FY 2022/23 Adopted Budget. Staff is recommending that the additional \$60,000 be added to the PSA with Nissho for FY 2022/23 for landscape maintenance services to new City locations, one additional part-time laborer, City-wide tree/plant replacement services, and added services to various City sites. If approved, the not to exceed amount of the PSA with Nissho would be \$407,411 for FY 2022/23 as detailed below.

City-wide Landscape	\$347,411.00
Maintenance Services	
Part-time laborer to	\$40,000
enhance landscape	
maintenance services along	
the CRT	
City-wide tree/plant	\$20,000
replacement/ New Sites	
TOTAL	\$407,411

Proposed Nissho Funding

WORK PLAN:

This project is not identified in the Fiscal Year 2022/23 Work Plan.

OPTIONS:

- Approve Staff recommendation.
- Do not approve Staff recommendation.
- Provide direction to Staff.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council Adopt Resolution 2022-067:

- 1. Authorizing the City Manager to exercise the fourth option to extend the Professional Services Agreement with Nissho of California, Inc. for an additional year, effective July 1, 2022 through June 30, 2023.
- 2. Authorizing the City Manager to execute an amendment to the Professional Services Agreement with Nissho of California, Inc. increasing the scope of work to include new locations, continuation of the additional part-time laborer, and City-wide tree/plant replacement services for City-wide landscape maintenance services effective July 1, 2022.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

- 1. Resolution 2022-067
- 2. List of sites to be maintained

RESOLUTION 2022-067

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH NISSHO OF CALIFORNIA, INC. FOR CITY-WIDE LANDSCAPE MAINTENANCE SERVICES EXERCISING A ONE-YEAR EXTENSION AND INCREASING THE SCOPE OF WORK AND NOT TO EXCEED CONTRACT AMOUNT BY \$60,000 FOR A TOTAL NOT TO EXCEED CONTRACT AMOUNT FOR FY 2022/23 OF \$407,411

WHEREAS, in May 2018, the City entered into a Professional Services Agreement with Nissho of California (Nissho) for landscape maintenance services in an amount not to exceed \$347,411 per year; and

WHEREAS, the original agreement was for one year with the option to extend the agreement, on a yearly basis, for up to four additional years at the City's option and City's Manager's discretion; and

WHEREAS, the City currently has 35 sites that are maintained by Nissho; and

WHEREAS, the City desires, and it is in the best interest of the public, to increase the scope of services to include City-wide tree/plant replacement, enhance landscape maintenance services along the Coastal Rail Trail, and add four new locations to be maintained as part of the agreement with Nissho.

NOW, THEREFORE, the City Council of the City of Solana Beach, California, does resolve as follows:

- **1.** That the foregoing recitations are true and correct.
- 2. That the City Council authorizes and directs the City Manager to exercise the fourth option to extend the Professional Services Agreement with Nissho of California, Inc. for an additional year, effective July 1, 2022, through June 30, 2023.
- **3.** That the City Council authorizes and directs the City Manager to execute an amendment to the Professional Services Agreement with Nissho of California, Inc. increasing the scope of services to incorporate into the Agreement new locations, continuing the additional part-time laborer, and City-wide tree/plant replacement services for City-wide landscape maintenance services effective July 1, 2022.

ATTACHMENT 1

4. That the City Council authorizes and directs the City Manager to execute an amendment to the Professional Services Agreement with Nissho of California, Inc. increasing the not to exceed amount by \$60,000 to a total not to exceed amount of \$407,411 for City-wide landscape maintenance services for FY2022/23.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Solana Beach, California, held on the 8th day of June 2022 by the following vote.

> AYES: Councilmembers -NOES: Councilmembers -ABSENT: Councilmembers -ABSTAIN: Councilmembers -

> > LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney ANGELA IVEY, City Clerk

ATTACHMENT 2 SITES MAINTAINED BY NISSHO

- 1) Tide Park Beach Access
- 2) Fletcher Cove Park
- 3) Seascape Sur Beach Access
- 4) La Colonia Park
- 5) The Plaza
- 6) Hwy 101 Medians North & South
- 7) City Hall
- 8) Fletcher Cove Community Center
- 9) Southwest Corner of Nardo & Stevens Avenue.
- 10) Ivy on Retaining Walls on Stevens/Nardo Ave.
- 11) Coastal Rail Trail from Via De La Valle to North City Boundary Limits
- 12) Distillery Parking Lot (Sierra Avenue)
- 13) Landscape Areas Surrounding the Public Works Facility
- 14) N. Lomas Santa Fe Medians Including 14 Queen Palms
- 15) Del Mar Shores Parking Lots (2)
- 16) Solana Beach & Tennis Club Parking Lot / Overlook Area
- 17) Del Mar Shores Beach Access
- 18) Solana Beach Fire Station
- 19) Marine View Right of Way / Slope
- 20) Eden Gardens Pump Station
- 21) Pacific Avenue Overlook
- 22) Sun Valley Pocket Park
- 23) North City Limits Entrance Sign Area
- 24) El Viento / S. Granados Pocket Park
- 25) Highway 101 West Side Improvements
- 26) Fletcher Cove Community Park Overlook
- 27) Solana Hills Court Slope
- 28) South Cedros and Via De La Valle Parkways
- 29) San Andres Street Medians
- 30)San Dieguito Park Parking, Median Monument Lomas Santa Fe Dr., and Highland Dr.

ATTACHMENT 2

- 31) Stevens Ave. Median Islands at Genevieve
- 32) Solana Hills Drive: Bike/Walk Trail
- 33) Seascape Shores Parking Lot
- 34) Vegetation Clearing at Lomas Santa Fe/Interstate 5 Interchange
- 35) Vacant Lot/Adjacent to La Colonia Skate Park



TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT:

STAFF REPORT CITY OF SOLANA BEACH

Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 Community Development Department City Council Consideration of Resolution 2022-069 to Enter Into a Professional Service Agreement with Willdan Financial Services, Inc for Local Improvement District I Administration Services

BACKGROUND:

Willdan Financial Services, Inc. has provided local improvement district administration services for the City of Solana Beach ("City") annually since 2012. The most recent professional service agreement (PSA) was effective on July 1, 2016 and was extended annually for an additional 4 years according to the contract's terms. No further time extensions are allowed under the PSA. Thus, a new PSA is needed to continue improvement district administration services.

This item is before Council to consider approving Resolution 2022-069 (Attachment 1) authorizing the City Manager to enter an agreement with Willdan, Inc. for local improvement district annual administration services.

DISCUSSION:

The City has three local improvement districts which require ongoing full-service financial administration services. The three districts are as follows:

- 1. Assessment District No. 2005-1 (Barbara/Granados Utility Undergrounding);
- 2. Assessment District No. 2005-2 (Pacific Utility Undergrounding); and
- 3. Assessment District No. 2008-1 (Marsolan Undergrounding).

In accordance with its PSA with the City, Willdan has provided services such as annual reports that contain summaries of assessments applied to the parcels within these

COUNCIL ACTION:

districts; provided a report to the County Assessor's Office each year as required by Revenue and Taxation Code 163; performed all required bond accounting and redemption services; provided prepayment quotes of assessment liens; provided a toll-free number to field inquiries from City staff, property owners, and other interested parties regarding assessment proceedings and annual installments; and other legally required financial and accounting services outlined in the Scope of Work (Attachment 2).

In addition to the annual assessment district financial services, Willdan has also performed all bond disclosure services to meet statutory and regulatory requirements. Staff believes Willdan has demonstrated the competence and qualifications to perform the services at prices that have not increased since 2012 nor are projected to increase. They have been responsive to City needs throughout.

CEQA COMPLIANCE STATEMENT:

This is not a project under the California Environmental Quality Act (CEQA).

FISCAL IMPACT:

The term of the agreement shall be for a period of three (3) years with the option to extend the agreement for two additional one (1) year periods not to exceed four thousand two hundred fifty dollars (\$4,250) per fiscal year. Administration fees paid for by the City are reimbursed through annual levies applied to the districts.

WORK PLAN: N/A

OPTIONS:

- Authorize Staff recommendation.
- Do not authorize Staff recommendation.
- Provide alternative direction to Staff.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council consider adoption of Resolution 2022-069 (Attachment 1) authorizing the City Manager to execute a Professional Services Agreement with Willdan Financial Services for three (3) years with two (2) additional one (1) year optional extensions at the City Manager's discretion.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

- 1. Resolution 2022-069
- 2. Willdan Scope of Services

RESOLUTION 2022-069

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH WILLDAN FINANCIAL SERVICES, INC FOR LOCAL IMPROVEMENT DISTRICT ADMINISTRATION SERVICES

WHEREAS, the Finance Department has utilized the services of Willdan Financial Services, Inc. (Willdan) to provide local improvement district services annually for many years; and

WHEREAS, Willdan has demonstrated the competence and qualifications to perform the services at prices that have not increased since 2012 nor are projected to increase; and

WHEREAS, Willdan has been responsive to City needs throughout their previous agreement terms.

NOW, **THEREFORE**, the City Council of the City of Solana Beach does resolve as follows:

- 1. That the foregoing recitations are true and correct.
- That the City Council authorizes the City Manager to execute a professional service agreement for three years from Fiscal Year 2021/22 through Fiscal Year 2023/24 with Willdan to provide local improvement district administration services at an annual amount not to exceed \$4,250.
- 3. That the City Council authorizes the City Manager, in their discretion, to extend the agreement for two additional one-year terms, at the City's sole option at an annual amount not to exceed \$4,250.

PASSED AND ADOPTED this 8th day of June, 2022, at a regularly scheduled meeting of the City Council of the City of Solana Beach, California by the following vote:

AYES: Councilmembers – NOES: Councilmembers – ABSTAIN: Councilmembers – ABSENT: Councilmembers –

LESA HEEBNER, Mayor

ATTACHMENT 1

Resolution 2022-069 Willdan PSA Page 2 of 2

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

SCOPE OF SERVICES

Assessment District Administration Services

Willdan provides full-service administration services for Assessment Districts. The following is our standard scope of services for district administration.

Willdan will:

- Prepare an annual report, which will include findings and recommendations, as well as a summary of significant events. The report will contain a series of schedules, including district summary information; what was applied to the roll for each parcel, broken down by principal, interest and adjustments; fund analysis; delinquency summary information; value-to-lien ratios; current debt service and amortization schedules; cash flow analysis; and bond call summary.
- 2. Provide assessment installment information for each parcel, formatted in the required configuration on CD, to the County Auditor/Controller's Office for placement on the property tax roll.
- 3. Research and, if possible, resubmit installment amounts that are rejected by the County Auditor/Controller's Office. Any assessment installment that cannot be collected on the County property tax roll will be invoiced directly to the property owner of record on behalf of the City.
- 4. Provide a toll-free number to field inquiries from City staff, property owners, and other interested parties regarding assessment proceedings and annual installments.
- 5. Provide prepayment quotes of assessment liens and/or Notices of Assessment for all interested parties upon request. Fees for this service are paid by the requesting party and may be charged to a credit card; there is no charge to property owners and/or the City. Willdan will obtain recordation information for prepaid assessments and coordinate the Release of Lien.
- 6. Perform all required bond call spreads and coordinate the early redemption of outstanding bonds.
- 7. Monitor delinquent installment payments in February and May of each year, and provide reports identifying all delinquent parcels and the corresponding delinquent installment amounts to the County.
- 8. Provide a report to the County Assessor's Office each year as required by Revenue and Taxation Code 163. The report will include a listing of each active parcel contained in each Assessment District, the remaining assessment amount, and the owner of each parcel based on the County Secured Roll. Additional information will be provided for parcels that paid off their assessment during the year and will include the date and amount paid and, if available, the party paying off the assessment. This information will be sent electronically and in hard copy format to the County in January of each year.

Client Responsibilities

Willdan will rely on assistance from the City of Solana Beach in obtaining the following information:

- An electronic listing of all parcels within the districts, including the corresponding parcel information used for each parcel.
- Although Willdan will annually research information regarding land subdivision, as required by the City of Solana Beach, it may be necessary for the City to assist Willdan in obtaining this information, including information regarding collections, assessments, funds, and payments and/or prepayments received by the City.
- The annual administrative cost information to be incorporated into the annual levy each year.
- Parcel information for those properties that paid off during the year.



Continuing Disclosure Services

Willdan proposes to perform the following services, in order to meet the needs of the City's continuing disclosure compliance.

Task 1:	Define Compliance Needs and Provide Implementation Schedule
Objective:	Collect bond documents relating to the debt issue, including but not limited, to the official statement, financial statements, and Annual Continuing Disclosure Information Statement ("Disclosure Report").
Description:	Willdan will review the bond documents and establish an annual reporting schedule.
Deliverable:	Reporting schedule and instruction relating to online tracking systems.
Task 2:	Compile Data Necessary to Complete Disclosure Report
Objective:	Collect data and other third-party information required to be included in the Disclosure Report directly from client, trustees, fiscal agents, state and County agencies, and others.
Description:	Review the information for accuracy and appropriateness.
Task 3:	Report Preparation and Review
Objective:	Create a draft of the Disclosure Report for review.
Description:	Willdan will discuss with City staff any relevant issues and provide suggestions regarding industry standards.
Deliverable:	Disclosure Report.
Task 4:	Report Dissemination
Objective:	Provide timely Disclosure Report filings to the municipal market.
Description:	Once authorization to disseminate has been received, Willdan will post the report on the Electronic Municipal Market Access (EMMA) and provide confirmation of the date and time of the posting.
Deliverable:	Upload completed and approved Disclosure Report to EMMA, or the currently recognized public repository, and post on the tracking system at <u>www.willdan.com</u> .
Task 5:	Notices of Occurrence of Listed Events and Supplemental Reporting
Objective:	Provide timely Notice of Occurrence of Listed Events to the municipal market and supplement annual filings as necessary.
Description:	Willdan will prepare Notices of Occurrence of Listed Events covering events enumerated in Rule 15c2-12(b). Willdan will also prepare Supplemental Disclosure Report, as necessary.
Deliverable:	Upload Notices of Occurrence of Listed Events and Supplemental Disclosure Report to EMMA, or the currently recognized public repository. Provide confirmation of the date and time of the posting.

Task 6:	Investor Support
Objective:	Present a unified message to the municipal market.
Description:	Willdan will respond to investor calls either directly or after consultation with City staff.
Deliverable:	Investor Call Support.
Task 7:	Ongoing Pogulatory Education
	Ongoing Regulatory Education
Objective:	Ensure communication with the secondary market meets current regulatory requirements and is mindful of enforcement actions and investor concerns.

Deliverable: On request.

Client Responsibilities

Willdan will rely on obtaining the following information from the City:

- Financial and Operating Information, including but not limited to:
 - Adopted Budget;
 - o Audited and Unaudited Financial Statements (if audited financials are not available); and
 - Current fund balances.
- Timely review of draft Disclosure Report.
- Authorization to disseminate Disclosure Report.
- All information relating to any change to the credit ratings or the occurrence of Listed Events as identified in the Continuing Disclosure Agreement within three business days from the date of occurrence of such event.
- Authorization for Rating Agencies, Trustees, and any other third parties to send information directly to Willdan.

Optional Services

Assessment Apportionment Services

Willdan will provide the following "optional" services:

- 1. Provide Apportionment application forms with simple step-by-step instructions for both the City's counter person and the property owner;
- 2. Calculate the amended assessments according to the original Method of Spread;
- 3. Send required notification via certified mail;
- 4. Prepare an Amended Assessment Diagram and Notice of Amended Assessment; and
- 5. Record, on behalf of the City, both the Notice of Amended Assessment and the Amended Assessment Diagram at the County Recorder's Office. We will deliver to the City a conformed copy of the diagram and notice, together with a comprehensive apportionment report.

Delinquency Management Services

In order to assure that the City of Solana Beach complies with its foreclosure covenant to bondholders for the district, Willdan will provide the following *optional* Delinquency Management services:

- 1. Monitor delinquent tax bill payments in December and April of each year.
- 2. Provide delinquency reports to the City in January and May.
- 3. Send a delinquency reminder letter after the first installment of the tax bill becomes delinquent.
- 4. Send a 30-day delinquency demand letter after the second installment of the tax bill becomes delinquent. Each demand letter will include a brochure providing answers to commonly asked questions concerning delinquencies.
- 5. Remove the delinquent installments of Special Assessments/Taxes for the current and/or prior tax year(s) from the County tax roll. Such removal will comply with SB 1471.
- Send a final 21-day delinquency foreclosure letter to each delinquent property owner after confirmation from the City for the removal of the delinquent Special Assessments/Taxes. Foreclosure letters shall contain a brochure providing answers to Frequently Asked Questions (FAQs) regarding delinquencies and judicial foreclosures.
- Send those parcels, whose special assessments/taxes continue to remain delinquent after twenty-one (21) days from the mailing of foreclosure letters, to the foreclosure attorney for collection of the delinquent special assessments, applicable penalties, interest, fees, and other authorized costs. The City-retained foreclosure counsel will collect these fees.
- 8. Provide a toll-free telephone number at Willdan to field inquiries from staff, parcel owners, lenders, and other interested parties concerning annual installments and delinquencies throughout the entire Delinquency Management/foreclosure process.
- 9. Assist foreclosure counsel to initiate judicial foreclosure proceedings; and in accordance with bond foreclosure covenants, prosecute those parcels sent to foreclosure.
- 10. Provide, upon request, payoff quotes for all interested parties for stripped delinquent assessment installments. Fees for this service are paid by the requesting party and may be charged to a credit card; there is <u>no charge</u> to the City.

Subsequent Foreclosure Services

Once the delinquent assessments/taxes have been forwarded to judicial foreclosure counsel, Willdan will, upon request, provide the following services:

- 1. Prepare and forward a detailed report of the parcels to be foreclosed to foreclosure counsel.
- 2. Provide foreclosure counsel with the necessary resolutions and other documents to proceed with the judicial foreclosure process.
- 3. Keep the City and foreclosure counsel apprised of special arising situations of which we become aware, such as bankruptcies of parcel owners, tax foreclosure sales, Deed of Trust "Trustee" foreclosure sales, and so forth.
- 4. Provide foreclosure counsel with "subsequent year" delinquency information consisting of any installments/years that become delinquent on parcels already in foreclosure.
- 5. Generally, respond to inquiries from City staff and foreclosure counsel regarding the status of a foreclosure action and other relevant information.

Additional Services Offered

Willdan can, at the discretion and approval of the City, negotiate a repayment schedule (payment plan) with property owner(s) to cure the delinquency and avoid initiation of judicial foreclosure.

Client Responsibilities

Willdan will rely on being able to obtain the following information for **Delinquency Management Services** from the City of Solana Beach:

- Existing delinquency information.
- Guidance concerning the establishment of Delinquency Management procedures.

Willdan will endeavor to minimize the impact on City staff in the completion of this project.

Please note Willdan will rely on the validity and accuracy of the City's data and documentation to complete this engagement. Willdan will rely on the data as being accurate without performing an independent verification of accuracy, and that we will not be responsible for any errors that result from inaccurate data provided by the City or a third party.

Exhibit B

COST PROPOSAL

Local Improvement District Administration

The number of parcels and districts shown in the table below are the basis of this agreement. If the actual number substantially varies, a change in our fee structure may occur. All hourly rates, fees, and expenses are subject to increase, not to exceed the Consumer Price Index within the applicable region. Fees are payable as the work progresses, on a *monthly* basis.

District	FY 21/22 – FY 23/24	Optional - FY 24/25	Optional - FY 25/26
Assessment District No. 2005-1 (Barbara/Granados Utility Undergrounding)	\$3,000	\$1,000	\$1,000
Assessment District No. 2005-2 (Pacific Utility Undergrounding)	\$3,000	\$1,000	\$1,000
Assessment District No. 2008-1 (Marsolan Undergrounding)	\$3,000	\$1,000	\$1,000
Total Annual Fees	\$9,000	\$3,000	\$3,000

* Payoff Quote (Per Request) \$50. The requesting party pays for fees for this service. There is <u>no</u> <u>charge to the City</u>.

Continuing Disclosure Services

Debt Issue(s)	Annual Report Preparation Fee	Annual Dissemination Fee
Solana Beach Public Financing Authority Assessment Revenue Bonds Series 2006*	\$ 1,000	Waived

* Includes Assessment District No.'s 2005-1 (Barbara/Granados Utility Undergrounding) and 2005-2 (Pacific Utility Undergrounding).

Annual Financial Information Statement Preparation

Additional Future Parity Bond Issues

Significant Event Notice Preparation

(If necessary)

Hourly Rates

\$500

Exhibit B

Optional Services

Assessment Apportionment Services

The property owner pays these fees.

Apportionment and Amended Assessment Diagram

Parcel Amount Base Fee		Per Parcel Fee	
1 to 4 Parcels	\$ 1,000	\$25	
5 to 25 Parcels	1,250	20	
26 or More Parcels	1,500	15	
Review of Diagram and Spread Only	650	N/A	

Delinquency Management Services

<u>Per Parcel/Per District Fees</u>: As the service is rendered, the following per parcel/district fees are invoiced to the City:

Services	Fees			
Fees Ultimately Reimbursed to Agency by Property Owner:				
Delinquency Reminder Letter	\$ 15			
Delinquency Demand Letter	45			
Foreclosure Letter	65			
Effect Removal from Tax Roll and	105			
Record Subsequent Notice of Satisfaction ⁽¹⁾	125			
Payment Plan	200			
Subsequent Foreclosure Services	300			
Fees Paid Directly to Willdan by Requestor:				
Delinquency Demand Payoff ⁽²⁾	\$ 50			
Zero Demand ⁽²⁾	50			

Please Note:

The delinquent property owner(s) will, ultimately, reimburse all payments made by the City to Willdan for Delinquency Monitoring and judicial foreclosure services.

- (1) This fee complies with Section 8833 of the California Streets and Highways Code and/or Section 53356.2 of the California Government Code, which requires recording of a Notice of Intent to Remove Delinquent Special Assessments and/or Special Taxes from the County tax roll. It DOES NOT include the County tax roll removal charge, or similar fee, if any.
- (2) This fee is waived for the property owner (<u>except</u> for escrow purposes) or for the City of Solana Beach.



Reimbursable Expenses

Willdan will be reimbursed for out-of-pocket expenses at a *not-to-exceed amount of* \$<u>250</u>. Examples of reimbursable expenses include, but are not limited to:

- Postage,
- Travel expenses,
- Mileage (current federal prevailing rate),
- Electronic data furnished by the County and/or other applicable resources,
- Construction cost periodicals, and

Maps,

• Copying (currently 6¢ per copy).

Any additional expense for reports or from outside services will be billed to the City. Charges for meeting and consulting with counsel, the City, or other parties regarding services not listed in the scope of work above will be at our then-current hourly rates (see the "Additional Services" section).

In the event that a third party requests any documents, Willdan may, in accordance with Willdan's applicable rate schedule, charge such third party for providing said documents.

Additional Services

Hourly Rates

Additional services may be authorized by the City and will be billed at our then-current hourly consulting rates below.

Title	Hourly Rate
Group Director	\$ 210
Principal Engineer	211
Principal Consultant / Assistant Director	200
Senior Project Manager	165
Project Manager / Program Manager	145
Senior Project Analyst	130
Senior Analyst	120
Analyst	100
Analyst Assistant	75
Property Owner Services Representative	55
Support Staff	50



STAFF REPORT CITY OF SOLANA BEACH

TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT:

Honorable Mayor and City Councilmembers
Gregory Wade, City Manager
June 8, 2022
Community Development Department
Public Hearing: Request for a DRP and a SDP Waiver for
an Internal Remodel and a Square Footage Addition at the
Existing Two-Story Residence at 1457 Highland Drive.
(Applicants: Christopher and Trisha Stone; Application:
DRP21-006; APN: 298-480-09; Resolution No. 2022-059)

BACKGROUND:

The Applicants, Christopher and Trisha Stone, are requesting City Council approval of a Development Review Permit (DRP) and Structure Development Permit (SDP) Waiver to remodel an existing two-story single-family residence, construct a 1,227 square foot first floor addition (which includes 167 square feet of proposed outdoor area that is covered and enclosed on three sides, the conversion of 126 square feet of garage area to living area and enclosing an existing covered entry), construct a 242 square foot addition to the garage, and perform associated site improvements. The 23,522 square-foot lot is located within the Estate Residential (ER-2) Zone at 1457 Highland Drive.

The project proposes 202 cubic yards (CY) of cut and 314 CY of fill and 112 CY of import. A DRP is required for: 1) grading in excess of 100 CY (aggregate); 2) a structure that exceeds 60% of the maximum allowable floor area; and 3) a second floor that exceeds 35% of the floor area of the first floor. A SDP is required for construction in excess of 16 feet in height above the existing grade. The Applicants are requesting a SDP waiver for the addition of an awning over the second-floor deck off the primary bedroom which would be 19 feet above the existing grade. The maximum height of the proposed square footage addition would be 15.5 feet above the existing grade or 302.8 feet above MSL

The issue before the Council is whether to approve, approve with conditions, or deny the Applicants' request as contained in Resolution 2022-059 (Attachment 1).

CITY COUNCIL ACTION:

DISCUSSION:

The 23,522 square-foot property is located on the north side of Highland Drive at the southwest corner of the intersection of Highland Drive and San Lucas Drive. The property slopes upward 4-6 feet along the north, east, and southern property lines to a flat pad in the center of the lot and currently developed with a two-story residence with an attached garage. The Applicants are proposing to remodel an existing two-story single-family residence, construct additions to the house and the garage and perform site improvements including grading, landscaping, and the construction of a swimming pool, spa and basketball court. The project plans are provided in Attachment 2.

Table 1 (below) provides a comparison of the SBMC applicable zoning regulations with the Applicants' proposed design.

Table 1						
LOT INFORMATION						
Property Address:	1457 Highland Dr.	Zoning Designation	n: ER-2 ((1-2 du/ac)		
Lot Size (Gross):	23,522 ft ²	# of Units Allowed:	1 D/U,	, 1 ADU, and 1		
Max. Allowable Floor Area:	8,028 ft ²		JADU			
Proposed Floor Area:	5,144 ft ²	# of Units Requeste				
Below Max. Floor Area by:	2,884 ft ²	Setbacks:	Required	Proposed		
Max. Allowable Height:	25 ft.	Front (N)	*25 ft.			
Max. Proposed Height:	15 ft 6 in					
Highest Point/Ridge:	302.8 MSL	Interior Side (W)				
		Rear (S)	40 ft.	105 ft. 5 in.		
Existing Development: Exist	ing 2 story	*Reduced to 20 ft. as the rig	ght of way is 60	ft in width.		
residence and attached garage		Proposed Grading: 202 yd ³ of cut				
Proposed Parking: 3 spaces	in garage	314 yd ³ of fill				
Accessory Structures: Yes		112 yd ³ of import				
Fences and Walls: Yes			,	I		
PROPOSED PROJECT INFORMATION						
Floor Area Breakdown:		Required Permits:				
	- 4 000 #2	•	6.4.0			
Existing First Floor Living Are		DRP: for grading in e				
Proposed First Floor Addition		and construction of a				
Existing Second Floor Living		that exceeds 35% of	r the first sto	bry floor area.		
Existing First Floor Garage	507 ft ²					
Proposed Garage Addition	242 ft ²	SDP: The Applicants				
Subtotal	5,544 ft ²	waiver for a new aw	ning that wo	ould be 19 feet		
Off-Street Parking Exemption	- 400 ft ²	above the pre-existing	ng grade.			
Total Floor Area:	5,144 ft ²					

Staff has prepared draft findings for approval of the project in the attached Resolution 2022-059 for Council's consideration based upon the information in this report. The applicable SBMC sections are provided in italicized text and conditions from the

Community Development, Engineering, and Fire Departments are incorporated in the Resolution of Approval. The Council may direct Staff to modify the Resolution to reflect the findings and conditions it deems appropriate as a result of the Public Hearing process. If the Council determines the project is to be denied, Staff will prepare a Resolution of Denial for adoption at a subsequent Council meeting.

The following is a discussion of the findings for a DRP as each applies to the proposed project as well as references to recommended conditions of approval contained in Resolution 2022-059.

Development Review Permit Compliance (SBMC Section 17.68.40):

A DRP is required because the proposed development includes grading in excess of 100 CY and a residence that exceeds 60% of the maximum allowable floor area, and the construction of a second floor that exceeds 35% of the maximum floor area for the first floor. In addition to meeting zoning requirements, the project must also be found in compliance with development review criteria. The following is a list of the development review criteria topics:

- 1. Relationship with Adjacent Land Uses
- 2. Building and Structure Placement
- 3. Landscaping
- 4. Roads, Pedestrian Walkways, Parking, and Storage Areas
- 5. Grading
- 6. Lighting
- 7. Usable Open Space

The Council may approve, or conditionally approve, a DRP only if all of the findings listed below can be made. Resolution 2022-059 provides the full discussion of the findings.

- 1. The proposed development is consistent with the general plan and all applicable requirements of the zoning ordinance including special regulations, overlay zones, and specific plans.
- 2. The proposed development complies with the development review criteria.
- 3. All required permits and approvals issued by the city, including variances, conditional use permits, comprehensive sign plans, and coastal development permits have been obtained prior to or concurrently with the development review permit.
- 4. If the development project also requires a permit or approval to be issued by a state or federal agency, the city council may conditionally approve the development review permit upon the Applicants obtaining the required permit or approval from the other agency.

If the above findings cannot be made, the Council shall deny the DRP. The following is a discussion of the applicable development review criteria as they relate to the proposed project.

Relationship with Adjacent Land Uses:

The property is located within the ER-2 Zone. Surrounding properties are also located within the ER-2 Zone and are developed with a mixture of one- and two-story single-family residences. The project, as designed, is consistent with the permitted uses for the ER Zone as described in SBMC Sections 17.20.010 and 17.12.020. The property is designated Estate Residential in the General Plan and intended for estate types of residences developed at a maximum density of two dwelling units per acre. The proposed development could be found to be consistent with the objectives of the General Plan as it encourages the development and maintenance of healthy residential neighborhoods, the stability of transitional neighborhoods, and the rehabilitation of deteriorated neighborhoods. The project also could be found consistent with the objective of providing a range of housing types.

The property is not located within any of the City's Specific Plan areas, however, the project is located within the Coastal Zone. As a condition of project approval, the Applicants will be required to obtain a Coastal Development Permit, Waiver, or Exemption from the California Coastal Commission prior to the issuance of building or grading permits.

Building and Structure Placement:

The Applicants are proposing to construct a 1,227 square foot first floor addition. This addition includes 167 square feet of proposed outdoor area that is covered and enclosed on three sides, the conversion of 126 square feet of garage area to living area and enclosing an existing covered entry as well as new living area. A separate single car garage of 242 square feet is also proposed. The proposed addition would be located in the buildable area of the lot. There is an existing driveway off Highland Drive in the northwest corner of the lot that is proposed to remain.

The first floor living area in the existing footprint of the residence would consist of the main entry, an open-concept living room, kitchen, nook, den, a pantry, a powder room, a laundry room/office and a bedroom. To the northeast of the existing footprint, the Applicants are proposing the construction of a study, bathroom, laundry closet, and bonus room. Covered patios are proposed off the kitchen and the bonus room and a patio covered with a trellis is proposed off the den and nook area. Next to the patio with the trellis, there is a bathroom, shower, and storage that is accessed from outside that are included in the FAR. The existing second floor would be remodeled to include the primary bedroom suite, three additional bedrooms and two bathrooms. A 281 square foot deck

is proposed off the primary suite and a 205 square foot deck off the other bedroom on the second floor.

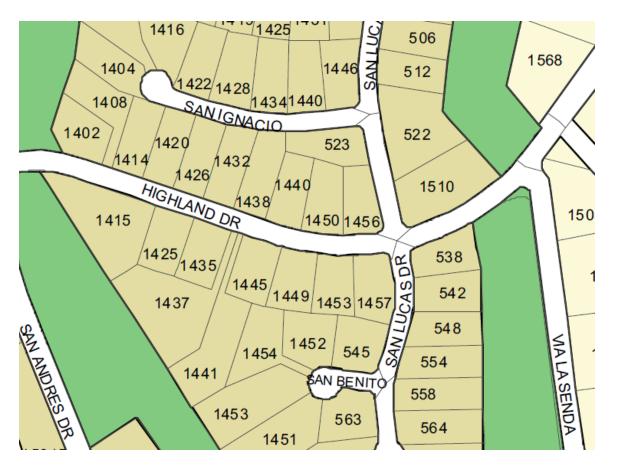
The SBMC parking regulations require two off-street parking spaces per single-family residence. When required spaces are provided in a garage, 200 square feet of floor area is exempted for each required space. 126 square feet of the existing two car garage would be converted to living area leaving a 507 square foot garage that would provide one required parking space, storage area and a golf cart parking space. One additional single car garage of 242 square feet is proposed on the northeast side of the proposed addition. Each garage would provide one unobstructed 9 ft. X 19 ft. parking space, therefore, 400 square feet of the garage is exempt from the calculation of floor area. With the exemption, the total proposed floor area onsite would be 5,144 square feet, which is the 2,884 square feet below the maximum allowable floor area for the 23,522 square-foot lot. The maximum allowable floor area calculation for this project is as follows:

0.60 for first 5,000 ft ²	3,000 ft ²
0.3 for 5,000 ft ² to 15,000 ft ²	4,500 ft ²
0.15 for lot area above 15,000 ft ²	528 ft ²
Maximum Allowable Floor Area:	8,028 ft ²

As designed, the project complies with all required setbacks. The residence would be setback 20 feet 11.25 inches from the front property line along Highland Drive, approximately 16 feet 5.75 inches from the east exterior side property line along San Lucas Drive, approximately 105 feet 5.5 inches from the rear property line, and approximately 12 feet 9.5 inches from the western side property line. The maximum building height for the ER Zone is 25 feet. The proposed addition to the residence would not exceed 16 feet above the pre-existing grade with the highest portion of the structure to be at 15 feet 6 inches or 302.8 feet above MSL. The existing two-story portion of the residence is 24 feet 4 inches above the existing grade or 311.63 MSL. The Applicants are requesting a waiver of the Structure Development Permit Process for a new awning that would be above the second-floor deck off the primary living suite and 19 feet above the project will comply with the required parking, maximum floor area, required setbacks, and maximum building height.

Neighborhood Comparison:

Staff compared the proposed project to 30 other properties within the surrounding area. This area includes properties on the north and south sides of Highland Drive, properties south of San Ignacio, north of San Benito and on both east and west sides of San Lucas Drive as shown on the following map.



The properties evaluated in this comparison are also located in the ER Zone. The existing homes range in size from 2,293 square feet to 5,899 square feet, according to the County Assessor records. It should be noted that the County Assessor does not include the garage, covered porch area, unfinished basement, and non-habitable accessory building area in the total square footage. Additionally, the Assessor would not double count areas with a ceiling height of 15 feet or greater. Accordingly, the building area of the proposed project has been calculated for comparison purposes by deleting the area of the proposed garage and the outdoor covered area:

Project Gross Building Area:	5,544 ft ²
Subtract Area with a Ceiling Height of 15 ft.	-153 ft ²
Subtract Garage Area	-749 ft ²
Subtract Covered and Enclosed Outdoor Shower	-25 ft ²
Project Area for Comparison to Assessor's Data:	4,617 ft ²

Table 2 is based upon the County Assessor's data and SanGIS data. It contains neighboring lot sizes, the square footage of existing development and the maximum allowable square footage for potential development on each lot.

#	Property Address	Lot Size in ft2 (GIS)	Existing ft2 Onsite (Assessor's)	Proposed / Recently Approved ft ²	Max. Allowable ft²	Zone
1	1510 Highland Drive	45,254	5,899		11,288	ER-2
2	522 San Lucas Drive	46,374	3,989		11,456	ER-2
3	523 San Lucas Drive	22,776	2,664		7,916	ER-2
4	1408 Highland Drive	25,779	2,786		8,367	ER-2
5	1402 Highland Drive	22,919	2,239		7,938	ER-2
6	1414 Highland Drive	21,639	3,474		7,746	ER-2
7	1420 Highland Drive	21,855	3,410		7,778	ER-2
8	1426 Highland Drive	22,038	3,659		7,806	ER-2
9	1432 Highland Drive	22,908	3,011		7,936	ER-2
10	1438 Highland Drive	24,561	4,345		8,184	ER-2
11	1440 Highland Drive	20,954	3,109		7,643	ER-2
12	1450 Highland Drive	22,667	2,293		7,900	ER-2
13	1456 Highland Drive	21,086	4,478		7,660	ER-2
14	538 San Lucas Drive	22,519	2,818		7,878	ER-2
15	542 San Lucas Drive	22,339	3,318		7,851	ER-2
16	1457 Highland Drive	23,147	3,298		7,972	ER-2
17	1453 Highland Drive	21,449	2,310	3,465	7,717	ER-2
18	1449 Highland Drive	21,693	2,622		7,754	ER-2
19	1445 Highland Drive	22,855	2,898		7,928	ER-2
20	1435 Highland Drive	21,379	3,672		7,707	ER-2
21	1425 Highland Drive	21,726	2,531		7,759	ER-2
22	1415 Highland Drive	53,876	3,311		12,581	ER-2
23	1437 Highland Drive	58,941	3,017		13,341	ER-2
24	1441 Highland Drive	42,087	3,120		10,813	ER-2
25	1454 San Benito Ct.	28,388	3,397		8,758	ER-2
26	1452 San Benito Ct.	23,107	3,382		7,966	ER-2
27	545 San Lucas Drive	23,404	3,085		8,011	ER-2
28	554 San Lucas Drive	23,122	2,660		7,968	ER-2
29	548 San Lucas Drive	22,560	2,931		7,884	ER-2
30	542 San Lucas Drive	22,339	3,318		7,851	ER-2
31	538 San Lucas Drive	25,519	2,818		8,328	ER-2

Fences, Walls and Retaining Walls:

Within the front or exterior side yard setback areas, the SBMC Section 17.20.040(O) allows fences and walls, or any combination thereof, to be no higher than 42 inches in height as measured from existing grade, except for an additional two feet of fence that is at least 80% open to light. Fences, walls and retaining walls located within the rear and interior side yards are allowed to be up to six feet in height with an additional 24 inches that is 50% open to light and air.

The Applicants are proposing to construct retaining walls around the proposed basketball court, the raised flat lawn area in the rear yard setback area, and around the exterior storage area. Retaining walls are measured from pre-existing grade. The proposed walls range in height from existing grade level to 2.6 feet in height. The Applicants are also proposing a fence that encloses the yard area behind the residence. The fence begins at the northwest corner of the garage at the setback line and follows the western and southern property lines. As the fence turns to follow the eastern property line, it is proposed within the buildable area and terminates at the south side of the proposed addition. Where the proposed fence is located within the required setback area, it would not exceed 6 feet in height solid with an additional 24 inches that is 50 percent open to light and air. Where the fence is located within the buildable area along the eastern property line, the fence would range in height from 6 to 8 feet solid with an additional 24 inches that are 50 percent open to light and air. A condition of approval has been added to require that the portion of the wall that is located within the required front yard setback would be required to comply with the maximum heights allowed by the SBMC.

If the Applicants decide to modify any of the proposed fences and walls or construct additional fences and walls on the project site, a condition of project approval indicates that they would be required to be in compliance with the Municipal Code.

Landscape:

The project is subject to the current water efficient landscaping regulations of SBMC Chapter 17.56. A Landscape Documentation Package is required for new development projects with an aggregate landscape equal to or greater than 500 square feet requiring a building permit, plan check or development review. The Applicants provided a conceptual landscape plan that has been reviewed by the City's third-party landscape architect, who has recommended approval. The Applicants will be required to submit a detailed construction landscape plan that will be reviewed by the City's third-party landscape architect for substantial conformance with the conceptual plan and compliance with SBMC Chapter 17.56. In addition, the City's third-party landscape architect will perform an inspection during the construction phase of the project. A separate condition has been added to require that native or drought-tolerant and non-invasive plant materials and water-conserving irrigation systems are required to be incorporated into the landscaping to the extent feasible.

Parking:

SBMC Section 17.52.040 and the Off-Street Parking Design Manual (OSPDM) require two (2) parking spaces for a single-family residence. There is an existing driveway off Highland Drive that provides vehicular access to the property line in the northwestern corner of the lot. Two single-car garages would provide two unobstructed parking spaces that are 9 ft. X 19 ft. SBMC Section 17.08.030 indicates that required parking up to 200 square feet per parking space provided in a garage is exempt from the floor area calculation. Therefore, 400 square feet of garage area is exempt from the project's total floor area calculation.

Grading:

The project would include grading in the amount of 202 CY of cut, 314 CY of fill and 112 CY of import in order provide a flat pad for the proposed addition to the main floor living area, to provide a flat rear yard area for the new covered patios, pool and spa, a new basketball court and a raised lawn area in the rear yard setback area. A retaining wall would support the higher grade within the rear yard setback.

Lighting:

A condition of project approval requires that all new exterior lighting fixtures comply with the City-Wide Lighting Regulations of the Zoning Ordinance (SBMC 17.60.060). Conditions of project approval include that all new exterior lighting fixtures comply with the City-Wide Lighting Regulations of the Zoning Ordinance (SBMC 17.60.060); that all light fixtures shall be shielded so that no light or glare is transmitted or reflected in such concentrated quantities or intensities as to be detrimental to the surrounding area.

Usable Open Space:

The project consists of the construction of an interior remodel and square footage addition to an existing two-story single-family residence with an attached garage and associated site improvements, therefore, usable open space and recreational facilities are neither proposed nor required according to SBMC Section 17.20.040. As a condition of project approval, the Applicants will be required to pay the Park Development Fee prior to building permit issuance.

Proposed Street Improvements:

The existing property frontage is improved with concrete curb and gutter. The area between the curb and property line is unimproved with varying slopes and is partially covered with private landscaping. If approved, the Applicants will be required to grade the public right-of-way at a 2% grade and remove the private landscaping for walking purposes.

Structure Development Permit Compliance:

The existing structure exceeds 16 feet in height above the existing grade and no portion of the proposed square footage addition will exceed 16 feet in height. The Applicants are, however, proposing to add an awning over the primary bedroom second floor deck which would be 19 feet above the pre-existing grade. According to SBMC Section 17.63.040(A), *"In the case of very minor additions to existing structures, the community development director has the authority to determine whether or not a structure development permit is required."* The Applicants submitted a request for a waiver of the SDP process which has been provided in Attachment 3.

If the City Council is able to determine that there is no likelihood of view impairment from the proposed project, the SDP process could be waived. A condition of approval would be included in the Resolution indicating that prior to requesting a framing inspection, the Applicants will be required to submit a height certification, signed by a licensed land surveyor, certifying that the building envelope of the proposed addition is in conformance with the plans as approved by the City Council on June 8, 2022 and the awning will not exceed 19 feet above the existing grade or 306.3 feet above MSL and the proposed first floor addition will not exceed 15 feet 6 inches in height from the pre-existing grade or 302.8 feet above MSL.

If the City Council is not able waive the SDP process, the Applicants would be required to erect story poles onsite, submit a story pole height certification signed by a licensed land surveyor and Staff would process the SDP prior to bringing the project before the City Council again to complete the DRP hearing.

Public Hearing Notice:

Notice of the City Council Public Hearing for the project was published in the Union Tribune more than 10 days prior to the public hearing. The same public notice was mailed to property owners and occupants within 300 feet of the proposed project site on May 26, 2022. Staff has not received correspondence about the proposed development.

In conclusion, the proposed project, as conditioned, could be found to be consistent with the Zoning regulations and the General Plan. Staff has prepared draft findings for approval of the project in the attached Resolution 2022-059 for Council's consideration based upon the information in this report. Conditions from the Community Development, Engineering, and Fire Departments are incorporated in the Resolution of Approval.

The Council may direct Staff to modify the Resolution to reflect the findings and conditions it deems appropriate as a result of the Public Hearing process. If the Council determines the project is to be denied, Staff will prepare a Resolution of Denial for adoption at a subsequent Council meeting.

CEQA COMPLIANCE STATEMENT:

The project is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15301 of the State CEQA Guidelines. Class 3 consists of construction and location of limited numbers of new, small facilities or structures. Examples of this exemption include (e) Additions to existing structures provided that the addition will not result in an increase of more than: (1) 50 percent of the floor area of the structures before the addition, or 2,500 square feet, whichever is less. The proposed 1,227 square foot addition to the residence and 242 square foot addition to the garage is less than 50% of the square footage of the existing residence.

FISCAL IMPACT: N/A

WORK PLAN: N/A

OPTIONS:

- Approve Staff recommendation adopting the attached Resolution 2022-059.
- Approve Staff recommendation subject to additional specific conditions necessary for the City Council to make all required findings for the approval of a DRP.
- Deny the project if all required findings for the DRP and cannot be made.

DEPARTMENT RECOMMENDATION:

The proposed project meets the minimum zoning requirements under the SBMC, may be found to be consistent with the General Plan and may be found, as conditioned, to meet the discretionary findings required as discussed in this report to approve a DRP. Therefore, Staff recommends that the City Council:

- 1. Conduct the Public Hearing: Open the Public Hearing, Report Council Disclosures, Receive Public Testimony, and Close the Public Hearing.
- 2. Find the project exempt from the California Environmental Quality Act pursuant to Section 15301 of the State CEQA Guidelines; and
- 3. If the City Council makes the requisite findings and approves the project, adopt Resolution 2022-059 conditionally approving a DRP and an SDP waiver to remodel an existing two-story single-family residence, construct a 1,227 square foot first floor addition (which includes 167 square feet of proposed outdoor area that is covered and enclosed on three sides, the conversion of 126 square feet of garage area to living area and enclosing an existing covered entry), construct a 242 square foot addition to the garage, and perform associated site improvements. at 1457 Highland Drive, Solana Beach.

June 8, 2022 DRP21-00 1457 Highland Drive Stone Residence Page 12 of 12

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

- 1. Resolution 2022-059
- 2. Project Plans
- 3. SDP Waiver Request

RESOLUTION 2022-059

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, CONDITIONALLY APPROVING A DEVELOPMENT REVIEW PERMIT TO CONSTRUCT AN ADDITION TO AN EXISTING TWO-STORY, SINGLE-FAMILY RESIDENCE WITH AN ATTACHED GARAGE, AND PERFORM ASSOCIATED IMPROVEMENTS AT 1457 HIGHLAND DRIVE, SOLANA BEACH.

APPLICANTS: CHRISTOPHER AND TRISHA STONE APPLICATION: DRP21-006

WHEREAS, Christopher and Trisha Stone (hereinafter referred to as "Applicants"), have submitted an application for a Development Review Permit (DRP) pursuant to Title 17 (Zoning) of the Solana Beach Municipal Code (SBMC); and

WHEREAS, the Public Hearing was conducted pursuant to the provisions of Solana Beach Municipal Code Section 17.72.030; and

WHEREAS, at the Public Hearing on June 8, 2022, the City Council received and considered evidence concerning the proposed application; and

WHEREAS, the City Council of the City of Solana Beach found the application request exempt from the California Environmental Quality Act pursuant to Section 15301 of the State CEQA Guidelines; and

WHEREAS, this decision is based upon the evidence presented at the Public Hearing, and any information the City Council gathered by viewing the site and the area as disclosed at the Public Hearing.

NOW THEREFORE, the City Council of the City of Solana Beach, California, does resolve as follows:

- I. That the foregoing recitations are true and correct.
- II. That the request for a DRP and Structure Development Permit (SDP) Waiver to remodel an existing two-story single-family residence, construct a 1,227 square foot first floor addition (which includes 167 square feet of proposed outdoor area that is covered and enclosed on three sides, the conversion of 126 square feet of garage area to living area and enclosing an existing covered entry), construct a 242 square foot addition to the garage, and perform associated site improvements at 1457 Highland Drive, is conditionally approved based upon the following Findings and subject to the following Conditions:

III. FINDINGS

A. In accordance with Section 17.68.040 (Development Review Permit) of the City of Solana Beach Municipal Code, the City Council finds the following:



I. The proposed project is consistent with the General Plan and all applicable requirements of SBMC Title 17 (Zoning Ordinance), including special regulations, overlay zones and specific plans.

<u>General Plan Consistency</u>: The project, as conditioned, is consistent with the City's General Plan designation of Estate Residential, which allows for a maximum of one to two dwelling units per acre. The development is also consistent with the objectives of the General Plan as it encourages the development and maintenance of healthy residential neighborhoods, the stability of transitional neighborhoods, and the rehabilitation of deteriorated neighborhoods.

Zoning Ordinance Consistency: The project is consistent with all applicable requirements of the Zoning Ordinance (Title 17) (SBMC 17.20.030 and 17.48.040), which delineates maximum allowable Floor Area Ratio (FAR), Permitted Uses and Structures (SBMC Section 17.20.020), which provides for uses of the property for a single-family residence. Further, the project adheres to all property development regulations established for the ER Zone and cited by SBMC Section 17.020.030.

The project is consistent with the provisions for minimum yard dimensions (i.e., setbacks), maximum allowable floor area, maximum allowable building height, and parking requirements.

- *II.* The proposed development complies with the following development review criteria set forth in Solana Beach Municipal Code Section 17.68.040.F:
 - a. Relationship with Adjacent Land Uses: The development shall be designed in a manner compatible with and where feasible, complimentary to existing and potential development in the immediate vicinity of the project site. Site planning on the perimeter of the development shall give consideration to the protection of surrounding areas from potential adverse effects, as well as protection of the property from adverse surrounding influences.

The property is located within the ER-2 Zone. Surrounding properties are also located within the ER-2 Zone and are developed with a mixture of one- and two-story single-family residences. The project, as designed, is consistent with the permitted uses for the ER Zone as described in SBMC Sections 17.20.010 and 17.12.020. The property is designated Estate Residential in the General Plan and intended for estate types of residences developed at a maximum density of two dwelling units per acre. The proposed development could be found to be

consistent with the objectives of the General Plan as it encourages the development and maintenance of healthy residential neighborhoods, the stability of transitional neighborhoods. and the rehabilitation of deteriorated neighborhoods. The project also could be found consistent with the objective of providing a range of housing types.

The property is not located within any of the City's Specific Plan areas, however, the project is located within the Coastal Zone. As a condition of project approval, the Applicants will be required to obtain a Coastal Development Permit, Waiver, or Exemption from the California Coastal Commission prior to the issuance of building or grading permits.

b. Building and Structure Placement: Buildings and structures shall be sited and designed in a manner which visually and functionally enhances their intended use.

The Applicants are proposing to construct a 1,227 square foot first floor addition. This addition includes 167 square feet of proposed outdoor area that is covered and enclosed on three sides, the conversion of 126 square feet of garage area to living area and enclosing an existing covered entry as well as new living area. A separate single car garage of 242 square feet is also proposed. The proposed addition would be located in the buildable area of the lot. There is an existing driveway off Highland Drive in the northwest corner of the lot that is proposed to remain.

The first floor living area in the existing footprint of the residence would consist of the main entry, an open-concept living room, kitchen, nook, den, a pantry, a powder room, a laundry room/office and a bedroom. To the northeast of the existing footprint, the Applicants are proposing the construction of a study, bathroom, laundry closet, and bonus room. Covered patios are proposed off the kitchen and the bonus room and a patio covered with a trellis is proposed off the den and nook area. Next to the patio with the trellis, there is a bathroom, shower, and storage that is accessed from outside that are included in the FAR. The existing second floor would be remodeled to include the primary bedroom suite, three additional bedrooms and two bathrooms. Decks are proposed off the primary suite and one other bedroom on the second floor.

The SBMC parking regulations require two off-street parking spaces per single-family residence. When required spaces are

provided in a garage, 200 square feet of floor area is exempted for each required space. 126 square feet of the existing two car garage would be converted to living area leaving a 507 square foot garage that would provide one required parking space, storage area and a golf cart parking space. One additional single car garage of 242 square feet is proposed on the northeast side of the proposed addition. Each garage would provide one unobstructed 9 ft. X 19 ft. parking space, therefore, 400 square feet of the garage is exempt from the calculation of floor area. With the exemption, the total proposed floor area onsite would be 5,144 square feet, which is the 2,884 square feet below the maximum allowable floor area for the 23,522 square-foot lot. The maximum allowable floor area calculation for this project is as follows:

0.60 for first 5,000 ft ²	3,000 ft ²
0.3 for 5,000 ft ² to 15,000 ft ²	4,500 ft ²
0.15 for lot area above 15,000 ft ²	528 ft ²
Maximum Allowable Floor Area:	8,028 ft ²

As designed, the project complies with all required setbacks. The residence would be setback 20 feet 11.25 inches from the front property line along Highland Drive, approximately 16 feet 5.75 inches from the east exterior side property line along San Lucas Drive, approximately 105 feet 5.5 inches from the rear property line, and approximately 12 feet 9.5 inches from the western side property line. The maximum building height for the ER Zone is 25 feet. The proposed addition to the residence would not exceed 16 feet above the pre-existing grade with the highest portion of the structure to be at 15 feet 6 inches or 302.8 feet above MSL. The existing two-story portion of the residence is 24 feet 4 inches above the existing grade or 311.63 MSL. The Applicants are requesting a waiver of the Structure Development Permit process for a new awning that would be above the second floor deck off the primary living suite and 19 feet above the pre-existing grade. This is discussed further later in this report. As designed, the project will comply with the required parking, maximum floor area, required setbacks, and maximum building height.

c. Landscaping: The removal of significant native vegetation shall be minimized. Replacement vegetation and landscaping shall be compatible with the vegetation of the surrounding area. Trees and other large plantings shall not obstruct significant views when installed or at maturity. The project is subject to the current water efficient landscaping regulations of SBMC Chapter 17.56. Α Landscape Documentation Package is required for new development projects with an aggregate landscape equal to or greater than 500 square feet requiring a building permit, plan check or development review. The Applicants provided a conceptual landscape plan that has been reviewed by the City's third-party landscape architect, who has recommended approval. The Applicants will be required to submit a detailed construction landscape plan that will be reviewed by the City's third-party landscape architect for substantial conformance with the conceptual plan and compliance with SBMC Chapter 17.56. In addition, the City's third-party landscape architect will perform an inspection during the construction phase of the project. A separate condition has been added to require that native or drought-tolerant and non-invasive plant materials and waterconserving irrigation systems are required to be incorporated into the landscaping to the extent feasible.

d. Roads, Pedestrian Walkways, Parking and Storage Areas: Any development involving more than one building or structure shall provide common access roads and pedestrian walkways. Parking and outside storage areas, where permitted, shall be screened from view, to the extent feasible, by existing topography, by the placement of buildings and structures, or by landscaping and plantings.

SBMC Section 17.52.040 and the Off-Street Parking Design Manual (OSPDM) require two (2) parking spaces for a singlefamily residence. There is an existing driveway off Highland Drive that provides vehicular access to the property line in the northwestern corner of the lot. Two single-car garages would provide two unobstructed parking spaces that are 9 ft. X 19 ft. SBMC Section 17.08.030 indicates that required parking up to 200 square feet per parking space provided in a garage is exempt from the floor area calculation. Therefore, 400 square feet of garage area is exempt from the project's total floor area calculation.

The existing property frontage is improved with concrete curb and gutter. The area between the curb and property line is unimproved with varying slopes and is partially covered with private landscaping. If approved, the Applicants will be required to grade the public right-of-way at a 2% grade and remove the private landscaping for walking purposes. e. Grading: To the extent feasible, natural topography and scenic features of the site shall be retained and incorporated into the proposed development. Any grading or earth-moving operations in connection with the proposed development shall be planned and executed so as to blend with the existing terrain both on and adjacent to the site. Existing exposed or disturbed slopes shall be landscaped with native or naturalized non-native vegetation and existing erosion problems shall be corrected.

The project would include grading in the amount of 202 yd³ of cut, 314 yd³ of fill and 112 yd³ of import in order to provide a flat pad for the proposed addition to the main floor living area, to provide a flat rear yard area for the new covered patios, pool and spa, a new basketball court and a raised lawn area in the rear yard setback area. A retaining wall would support the higher grade within the rear yard setback.

f. Lighting: Light fixtures for walkways, parking areas, driveways, and other facilities shall be provided in sufficient number and at proper locations to assure safe and convenient nighttime use. All light fixtures shall be appropriately shielded so that no light or glare is transmitted or reflected in such concentrated quantities or intensities as to be detrimental to the surrounding areas per SBMC 17.60.060 (Exterior Lighting Regulations).

A condition of project approval requires that all new exterior lighting fixtures comply with the City-Wide Lighting Regulations of the Zoning Ordinance (SBMC 17.60.060). A condition of project approval has been included to require all new exterior lighting fixtures comply with the City-Wide Lighting Regulations of the Zoning Ordinance (SBMC 17.60.060); that all light fixtures shall be shielded so that no light or glare is transmitted or reflected in such concentrated quantities or intensities as to be detrimental to the surrounding area.

g. Usable Open Space: Recreational facilities proposed within required usable open space shall be located and designed to maintain essential open space values.

The project consists of the construction of an interior remodel and square footage addition to an existing two-story, singlefamily residence with an attached garage, and associated site improvements therefore, usable open space and recreational facilities are neither proposed nor required according to SBMC Section 17.20.040. III. All required permits and approvals including variances, conditional use permits, and comprehensive sign plans have been obtained prior to or concurrently with the development review permit.

All required permits, including the request for a SDP waiver, are being processed concurrently with the Development Review Permit.

IV. If the development project also requires a permit or approval to be issued by a state or federal agency, the city council may conditionally approve the development review permit upon the Applicants obtaining the required permit or approval from the other agency.

The Applicants are required to obtain approval from the California Coastal Commission prior to issuance of Building and Grading Permits.

IV. CONDITIONS

Prior to use or development of the property in reliance on this permit, the Applicants shall provide for and adhere to the following conditions:

- A. Community Development Department Conditions:
 - I. The Applicants shall pay required Fire Mitigation, Park Development, Public Use Facilities, and Public Facilities Impact Fees.
 - II. Building Permit plans must be in substantial conformance with the architectural plans presented to the City Council on June 8, 2022, and located in the project file with a submittal date of May 9, 2022.
 - III. Prior to requesting a framing inspection, the Applicants shall submit a height certification, signed by a licensed land surveyor, certifying that the building envelope of the proposed addition is in conformance with the plans as approved by the City Council on June 8, 2022 and the awning will not exceed 19 feet above the existing grade or 306.3 feet above MSL and the proposed first floor addition will not exceed 15 feet 6 inches in height from the pre-existing grade or 302.8 feet above MSL.
 - IV. Any proposed onsite fences, walls and retaining walls and any proposed railing located on top, or any combination thereof, shall comply with applicable regulations of SBMC Section 17.20.040 and 17.60.070 (Fences and Walls).
 - V. The Applicants shall obtain required California Coastal Commission (CCC) approval of a Coastal Development Permit, Waiver or Exemption as determined necessary by the CCC, prior to the issuance of Building

and Grading Permits.

- VI. The Applicants shall provide a full Landscape Documentation Package in compliance with SBMC Chapter 17.56 and in substantial conformance with the conceptual landscape plan included in the project plans presented to the City Council on June 8, 2022, prior to Building Permit issuance, which will be reviewed and inspected by the City's third-party landscape professional.
- VII. Native or drought tolerant and non-invasive plant materials and water conserving irrigation systems shall be incorporated into any proposed landscaping and compatible with the surrounding area to the extent feasible
- VIII. All new exterior lighting fixtures shall be in conformance with the Citywide lighting regulations of the Zoning Ordinance (SBMC 17.60.060). All light fixtures shall be appropriately shielded so that no light or glare is transmitted or reflected in such concentrated quantities or intensities as to be detrimental to the surrounding area.
- IX. Construction vehicles shall be parked on the subject property at all times feasible. If construction activity prohibits parking on the subject property, the Applicants shall ensure construction vehicles are parked in such a way to allow sufficient vehicular access on the street and minimize impact to the surrounding neighbors.
- X. The Applicants shall connect to temporary electrical service as soon as feasible to the satisfaction of the City. The use of gas-powered generator(s) during construction activity is discouraged and shall be limited only to selective use at the discretion of the City.
- B. Fire Department Conditions:
 - I. ACCESS ROAD MINIMUM DIMENSIONS: Fire apparatus access roads shall have an unobstructed improved width of not less than 20 feet; curb line to curb line, and an unobstructed vertical clearance of not less than 13 feet 6 inches. Exception: Single-Family residential driveways; serving no more than two single-family dwellings, shall have minimum of 16 feet, curb line to curb line, of unobstructed improved width. Access roads shall be designed and maintained to support the imposed loads of not less than 75,000 pounds and shall be provided with an approved paved surface to provide all-weather driving capabilities.

- II. OBSTRUCTION OF ROADWAYS DURING CONSTRUCTION: All roadways shall be a minimum of 20 feet in width during construction and maintained free and clear, including the parking of vehicles, in accordance with the California Fire Code and the Solana Beach Fire Department.
- III. ADDRESS NUMBERS: STREET NUMBERS: Approved numbers and/or addresses shall be placed on all new and existing buildings and at appropriate additional locations as to be plainly visible and legible from the street or roadway fronting the property from either direction of approach. Said numbers shall contrast with their background and shall meet the following minimum standards as to size: 4" high with a ½" inch stroke width for residential buildings, 8" high with a ½" stroke for commercial and multi-family residential buildings, 12" high with a 1" stroke for industrial buildings. Additional numbers shall be required where deemed necessary by the Fire Marshal, such as rear access doors, building corners, and entrances to commercial centers.
- IV. AUTOMATIC FIRE SPRINKLER SYSTEM-ONE- AND TWO-FAMILY DWELLINGS: Structures shall be protected by an automatic fire sprinkler system designed and installed to the satisfaction of the Fire Department. Plans for the automatic fire sprinkler system shall be approved by the Fire Department prior to installation. Sprinklers will be required due to significant modifications to the interior of the dwelling.
- V. CLASS "A" ROOF: All structures shall be provided with a Class "A" Roof <u>covering</u> to the satisfaction of the Solana Beach Fire Department.
- C. Engineering Department Conditions:
 - I. The Applicants are required to obtain an Encroachment Permit in accordance with SBMC Section 11.20 for the below frontage improvements being done in the public right-of-way. The frontage improvements shall be done to the satisfaction of the City Engineer prior to Final Inspection of the Building Permit.
 - a. Construction of the 3-inch SDRSD D-27 underdrain pipe discharging to the exist curb/gutter.
 - b. Grading of the right-of-way to 2% maximum slope from property line to the curb.
 - c. Construction of the concrete steps along the frontage of San Lucas Drive.

- d. Construction of the SDRSD modified G-14 driveway approach.
- II. The Applicants shall record the Encroachment Maintenance Removal Agreement (EMRA) with the County of San Diego prior to the release of the Grading Bond and Security Deposit. The EMRA shall be recorded against this property for all private improvements in the Public Right-Of-Way including but not limited to:
 - a. 3-inch SDRSD D-27 underdrain pipe.
 - b. Concrete steps along the frontage of San Lucas Drive.
- III. All construction demolition materials shall be recycled according to the City's Construction and Demolition recycling program and an approved Waste Management Plan shall be submitted.
- IV. Construction fencing shall be located on the subject property unless the Applicant has obtained an Encroachment Permit in accordance with chapter 11.20 of the SBMC which allows otherwise.
- D. City Council Conditions:
 - I. Placeholder to be completed later.

V. EXPIRATION

The Development Review Permit for the project will expire 24 months from the date of this Resolution, unless the Applicants have obtained building permits and have commenced construction prior to that date, and diligently pursued construction to completion. An extension of the application may be granted by the City Council according to SBMC 17.72.110.

VI. INDEMNIFICATION AGREEMENT

The Applicants shall defend, indemnify, and hold harmless the City, its agents, officers, and employees from any and all claims, actions, proceedings, damages, judgments, or costs, including attorney's fees, against the City or its agents, officers, or employees, relating to the issuance of this permit including, but not limited to, any action to attack, set aside, void, challenge, or annul this development approval and any environmental document or decision. The City will promptly notify the Applicants of any claim, action, or proceeding. The City may elect to conduct its own defense, participate in its own defense, or obtain independent legal counsel in defense of any claim related to this indemnification. In the event of such election, the Applicants shall pay all of the costs related thereto, including without limitation reasonable attorney's fees and costs. In the

event of a disagreement between the City and Applicants regarding litigation issues, the City shall have the authority to control the litigation and make litigation related decisions, including, but not limited to, settlement or other disposition of the matter. However, the Applicants shall not be required to pay or perform any settlement unless such settlement is approved by the Applicants.

NOTICE TO APPLICANTS: Pursuant to Government Code Section 66020, you are hereby notified that the 90-day period to protest the imposition of the fees, dedications, reservations or other exactions described in this resolution commences on the effective date of this resolution. To protest the imposition of any fee, dedications, reservations or other exactions described in this resolution you must comply with the provisions of Government Code Section 66020. Generally the resolution is effective upon expiration of the tenth day following the date of adoption of this resolution, unless the resolution is appealed or called for review as provided in the Solana Beach Zoning Ordinance.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Solana Beach, California, held on the 8th day of June 2022, by the following vote:

AYES:	Councilmembers –
NOES:	Councilmembers –
ABSENT:	Councilmembers –
ABSTAIN:	Councilmembers –

LESA HEEBNER, MAYOR

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

1457 HIGHLAND DRIVE, SOLANA BEACH, CALIF. 92075

.540 AC GROSS & NET 23.522 SF

see grading pla

3,000 S.F. 4,500 S.F.

528 S.F. 8,028 S.F.

1883 SF

1060 SF

1685 SF

0 SF

507 SF

242 SF 167 SF

5544 SF

400> SF

5144 SF 8028 SF

901 SF

6045 SF

3 SPACES

153 SF

GENERAL PLAN NOTES

DESIGN CRITERIA

THE DESIGNER SHALL BE ADVISED OF ANY DISCREPANCIES OR CONFLICTS IN THE DRAWINGS PRIOR TO BEGINNING CONSTRUCTION. IT IS THE RESPONSIBILITY OF THE CONTRACTOR / SUB-CONTRACTORS TO VERIEY ALL DIMENSIONS, DETAILS, AND FIELD CONDITIONS PRIOR TO THE COMMENCEMENT OF WORK, AND TO ADVISE THE DESIGNER OF ANY DISCREPANCIES BETWEEN THE CONSTRUCTION DOCUMENTS AND SITE CONDITIONS

THE GENERAL CONTRACTOR SHALL BE RESPONSIBLE FOR INSURING THAT AL MATERIALS WORKMANSHIP AND METHODS OF CONSTRUCTION ARE IN STRIC CONFORMANCE WITH THE APPLICABLE EDITIONS OF THE UNIFORM BUILDING CODE. THE UNIFORM ELECTRICAL CODE. THE UNIFORM MECHANICAL CODE. THE UNIFORM PLUMBING CODE, THE UNIFORM FIRE CODE, AND THE NATIONAL ELECTRICAL CODE, AS WELL AS ALL APPLICABLE LAWS AND ORDINANCES OF THE LOCAL GOVERNING AGENCY AND BUILDING OFFICIAL

DETAILS AND CONDITIONS NOTED AS "TYPICAL" SHALL BE CAREFULLY CONSIDERED PRIOR TO CONSTRUCTION, AND THE CONTRACTOR / SUB-CONSTRACTOR SHALL NOTIFY THE DESIGNER OF ANY POTENTIAL CONFLICT

ENCROACHMENT PERMITS FROM THE PROPER GOVERNING AGENCY ARE REQUIRED PRIOR TO CONSTRUCTION OF ANY SUBSURFACE, SURFACE, OR OVERHEAD STRUCTURES IN THE PUBLIC RIGHT-OF-WAY. IT IS REQUIRED THAT THE ENCROACHMENT PERMITS BE APPROVED AND OBTAINED PRIOR TO THE ISSUANCE OF ANY GRADING AND/OR BUILDING PERMITS. IT IS THE RESPONSIBILITY OF ALL SUB-CONTRACTORS INVOLVED WITH THE

WORK TO PROPERLY COORDINATE WITH THE WORK OF OTHER TRADES, AND TO NOTIFY THE GENERAL CONTRACTOR OF ANY DEFECTS OR DEFICIENCIES I PREVIOUS WORK BY OTHERS WHICH IS NOT IN CONFORMANCE WITH THE CONSTRUCTION DOCUMENTS OR WHICH ADVERSELY AFFECTS THE QUALITY OF SUBSEQUENT WORK.

THE GENERAL CONTRACTOR AND SUB-CONTRACTORS SHALL BE AT ALL TIMES IN COMPLIANCE WITH THE CONTRACTOR'S LICENSE LAW, AND SHALL MAINTAIN CURRENT LICENSES THROUGHOUT THE ENTIRE COURSE OF WORK. THE CONTRACTOR SHALL PROVIDE THE OWNER UPON THE COMPLETION OF

THE WORK, ALL APPLICABLE WARRANTIES, GUARANTIES, MANUALS, REGISTRATION FORMS, AND OPERATING INSTRUCTIONS FOR ALL MATERIALS EQUIPMENT, AND INSTALLATIONS ON THE JOB.

PREPARATION AND TREATMENT OF SOIL AT THE SITE SHALL BE AT THE DIRECTION OF A QUALIFIED GENERAL CONTRACTOR. IT IS THE RESPONSIBILIT OF THE OWNER TO UNDERTAKE ALL SITEWORK, GRADING AND FOUNDATION PREPARATION IN CONFORMANCE WITH RECOMMENDATIONS OF PLANS.

GRADING OPERATIONS SHALL AT NO TIME ALLOW DRAINAGE TO FLOW TO ADJACENT PROPERTIES

FINISH GRADE OF THE SITE, SUBSEQUENT TO COMPLETION OF ALL STRUCTURES, IMPROVEMENTS, AND LANDSCAPING, SHALL DIRECT SURFACE WATER AWAY FROM THE BUILDING FOUNDATIONS A MINIMUM DISTANCE OF FIVE FEET THENCE VIA SURFACE SWALES AND/OR UNDERGROUND DRAINS TOWARD AND INTO APPROVED DRAINAGE WAYS.

ALL SITE PREPARATION AND GRADING SHALL BE IN CONFORMANCE WITH THE CONSTRUCTION DOCUMENTS AND CHAPTERS 18 AND 33 OF THE UNIFORM BUILDING CODE

CITY OF SOLANA BEACH ZONE	ER-2		F
CONSTRUCTION TYPE	VB NON SPRIN	KLED	ł
OCCUPANCY	R3 / U		ł
BUILDING SETBACKS FRONT SIDE REAR		20' 10' 40'	
MAX. BUILDING HEIGHT EXISTING & PROPOSED BUI	LDING HEIGHT	25' 24'-4"	
THIS PROJECT SHALL COM ADOPTED CODES AND AME		LLOWING CITY	
2019 CALIFORNIA BUILDING 2019 CALIFORNIA RESIDEN 2019 GREEN BUILDING 5TA 2019 CALIFORNIA FLECTRIG 2019 CALIFORNIA FIRE COD 2019 CALIFORNIA FIRE COD 2019 CALIFORNIA BUILDING (CBEES)	TIAL CODE OR 201 NDARD CODE (CA CAL CODE (CEC) G CODE (CPC) DE (CFC)	LGREEN)	

EXISTING FRONT IMAGE NTS - SEE SHEET A201



TABULATIONS

	EXISTING S.F.	PROPOSED TOTAL S.F.
NON- LANDSCAPED AREA	5,334	8,893
NON-IRRIGATED LANDSCAPE	N/A	N/A
IRRIGATED LANDSCAPE	6,006	9,775
WATER FEATURES	N/A	1,235
DECORATIVE HARDSCAPE	N/A	3,400
TOTAL LOT AREA	23,303	23,303
	AREA OF W	VORK S.F.
IRRIGATED LANDSCAPE	8,893	
WATER FEATURES	1,235	
DECORATIVE HARDSCAPE	3,400	
AGGREGATE LANDSCAPE AR	EA 13,528	

EARTHWORK QUANTITIES CUT 202 C.Y. FILL 314 C.Y. IMPORT 112 C.Y.

PROPOSED IMPERVIOUS AREA		
ROOFS	3,327 S.F.	
DRIVEWAY	0 S.F.	
HARDSCAPE	3,245 S.F.	
TOTAL AREA	6,572 S.F.	
IMPERVIOUS AREA PRIOR TO CONSTRUCTION	5,265 S.F.	
IMPERVIOUS AREA AFTER CONSTRUCTION	6,572 S.F.	
INCREASE IN IMPERVIOUS AREA	1,307 S.F.	
IMPERVIOUS AREA REPLACED	0 S.F.	

FIRE NOTES

ACCESS ROAD MINIMUM DIMENSIONS: Fire apparatus access roads shall have an inobstructed improved width of not less than 20 feet; curb line to curb line, and an unobstructed vertical clearance of not less than 13 feet 6 inches. Exception: Single-Family residential driveways; serving no more than two single-family dwellings, shall have minimum of 16 feet, curb line to curb line, of unobstructed improved width. Access roads shall be designed and maintained to support the imposed loads of not less than 75,000 pounds and shall be provided with an approved paved surface to provide all-weather driving capabilities.

OBSTRUCTION OF ROADWAYS DURING CONSTRUCTION: All roadways shall be a minimum of 20 feet in width during construction and maintained free and clear, including the parking of vehicles, in accordance with the California Fire Code and the Solana Beac Fire Departmen

ADDRESS NUMBERS: STREET NUMBERS: Approved numbers and/or addresses shall be placed on all new and existing buildings and at appropriate additional locations as to be plainly visible and legible from the street or roadway fronting the property from either direction of approach. Said numbers shall contrast with their background, and shall meet the following minimum standards as to size: 4" high with a ½" inch stroke width for residential buildings, 8" high with a 3" stroke for commercial and multi-family residential buildings, 12" high with a 1" stroke for industrial buildings. Additional numbers shall be required where deemed necessary by the Fire Marshal, such as rear access doors,

building comers, and entrances to commercial centers. AUTOMATIC FIRE SPRINKLER SYSTEM-ONE AND TWO FAMILY DWELLINGS: Structures shall be protected by an automatic fire sprinkler system designed and installed to the satisfaction of the Fire Department. Plans for the automatic fire sprinkler system shall be approved by the Fire Department prior to installation. Sprinklers will be required

due to significant modifications to the interior of the dwelling. CLASS "A" ROOF: This project is provided with a Class "A" Roof covering to the satisfaction of the Solana Beach Fire Department

A.P.N. 298-480-09-00

AREA TABULATIONS

0.600 FOR 1ST 5,000 S.F. OF SQUARE FOOTAGE 0.300 FOR THE BETWEEN 5,000 & 20,000 S.F. 0.150 FOR ANYTHING OVER 20,000 S.F. MAXIMUM FAR FOR A 23,522 S.F. LOT

EXISTING 1ST FLOOR LIVING AREA (1730 (E) + 153 clearstory)

den extension, garage conversion/laundry) EXISTING 2ND FLOOR LIVING AREA to remain the same

(three sides enclosed - patio bath, outdoor shower, exterior storage & roof coverage outside of garage.)

(only two sides enclosed - new addition patio & backyard patio)

DISTURBED CONSTRUCTION AREA

(including stairs & clearstory 15+ ceiling) 1ST FLOOR LIVING AREA ADDITION

sed entry, study/great room

excludes clearstory 15+ ceiling 2ND FLOOR LIVING AREA ADDITION

GARAGE (633 (E) - 126 conversion

GARAGE 2 ADDITION

COVERED PATIOS

(9' x 19'

TOTAL GROSS AREA

CLEARSTORY (15' + CEILING)

(see hatched area on sheet A103

NUMBER OF PARKING SPACES PROVIDED

EXTERIOR FLOOR AREA

SUB-TOTAL OF FLOOR AREA

OFF STREET PARKING EXEMPTIO

TOTAL ENCLOSED FLOOR AREA PROPOSE

LOT AREA

- SITE PERSONAL PROPERTY AND

SITE

1457 HIGHLAND DRIVE SOLANA BEACH, CALIF. 92075 APN 298-480-09-00

LEGAL DESCRIPTION TR 6540 LOT 70 OWNER

CHRISTOPHER & TRISHA STONE 1457 HIGHLAND DRIVE SOLANA BEACH, CALIF. 92075 TSTONE@CANTERCOMPANIES COM 858-454-2238

DESIGNER

J. VILLA & COMPANY Inc. 29433 COLE GRADE ROAD VALLEY CENTER CA 92082 PH: (760)-688-7430 F-MAIL · ieffervvilla@gmail.com JVillaCompany.co

CONTRACTOR

J. VILLA & COMPANY Inc. 29433 COLE GRADE ROAD VALLEY CENTER, CA 92082 PH: (760)-688-7430 E-MAIL: jefferyvilla@gmail.com IVillaCompany co

STRUCTURAL ENGINEER

Res Struct ANTHONY J. Hranek, P.E. 760-415-3611 thranek@yahoo.com C64428

TITLE 24 ENERGY CALCULATION

CARSTAIRS ENERGY P.O. BOX 4736 SAN LUIS OBISPO, CALIF. 93403 PH: (805)904-9048 TITLE24@YAHOO.COM

REGISTERED

PROPERLY COMPLETED AND SIGNED INSTALLATION CERTIFICATES (CF2R) SHALL BE PROVIDED TO INSPECTOR IN THE FIELD FOR PROJECTS REQUIRING "HERS" VERIFICATION AND/OR DIAGNOSTIC TESTING, THE CF2R FORMS MUST BE

PROPERLY COMPLETED AND SIGNED INSTALLATION CERTIFICATES (CF3R) SHALL BE PROVIDED TO INSPECTOR IN THE FIELD. FOR PROJECTS REQUIRING "HERS" VERIFICATION AND/OR DIAGNOSTIC TESTING, THE CF3R FORMS MUST BE REGISTERED.

SEE T-24 SHEETS AND E SHEETS SPECIAL INSPECTIONS ARE REQUIRED - SEE SHEET S1.

SCOPE OF WORK

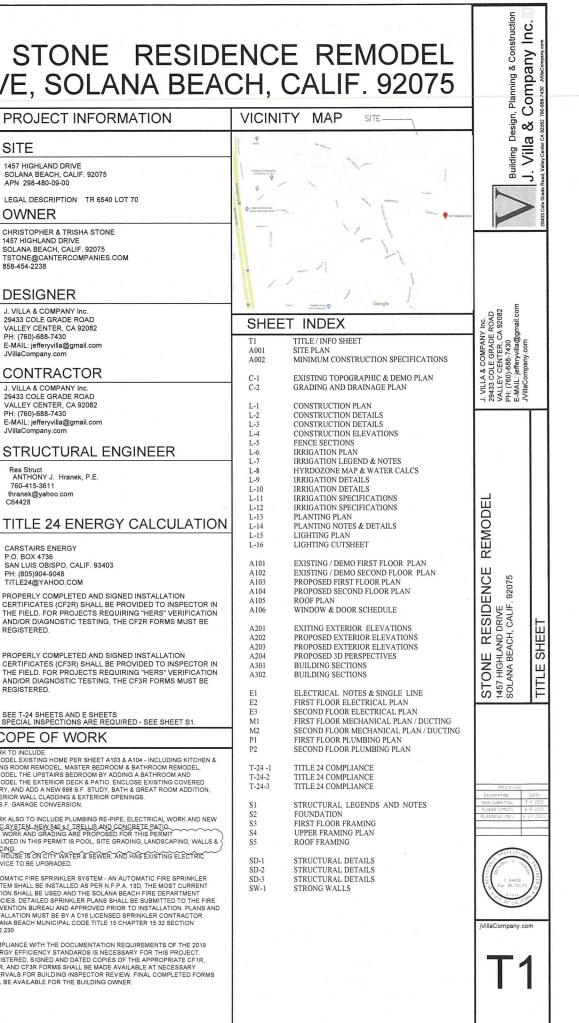
REMODEL EXISTING HOME PER SHEET A103 & A104 - INCLUDING KITCHEN & DINING ROOM REMODEL, MASTER BEDROOM & BATHROOM REMODEL. REMODEL THE UPSTAIRS BEDROOM BY ADDING A BATHROOM AND REMODEL THE EXTERIOR DECK & PATIO, ENCLOSE EXISTING COVERED ENTRY, AND ADD A NEW 698 S.F. STUDY, BATH & GREAT ROOM ADDITION XTERIOR WALL CLADDING & EXTERIOR OPEN 26 S.F. GARAGE CONVERS

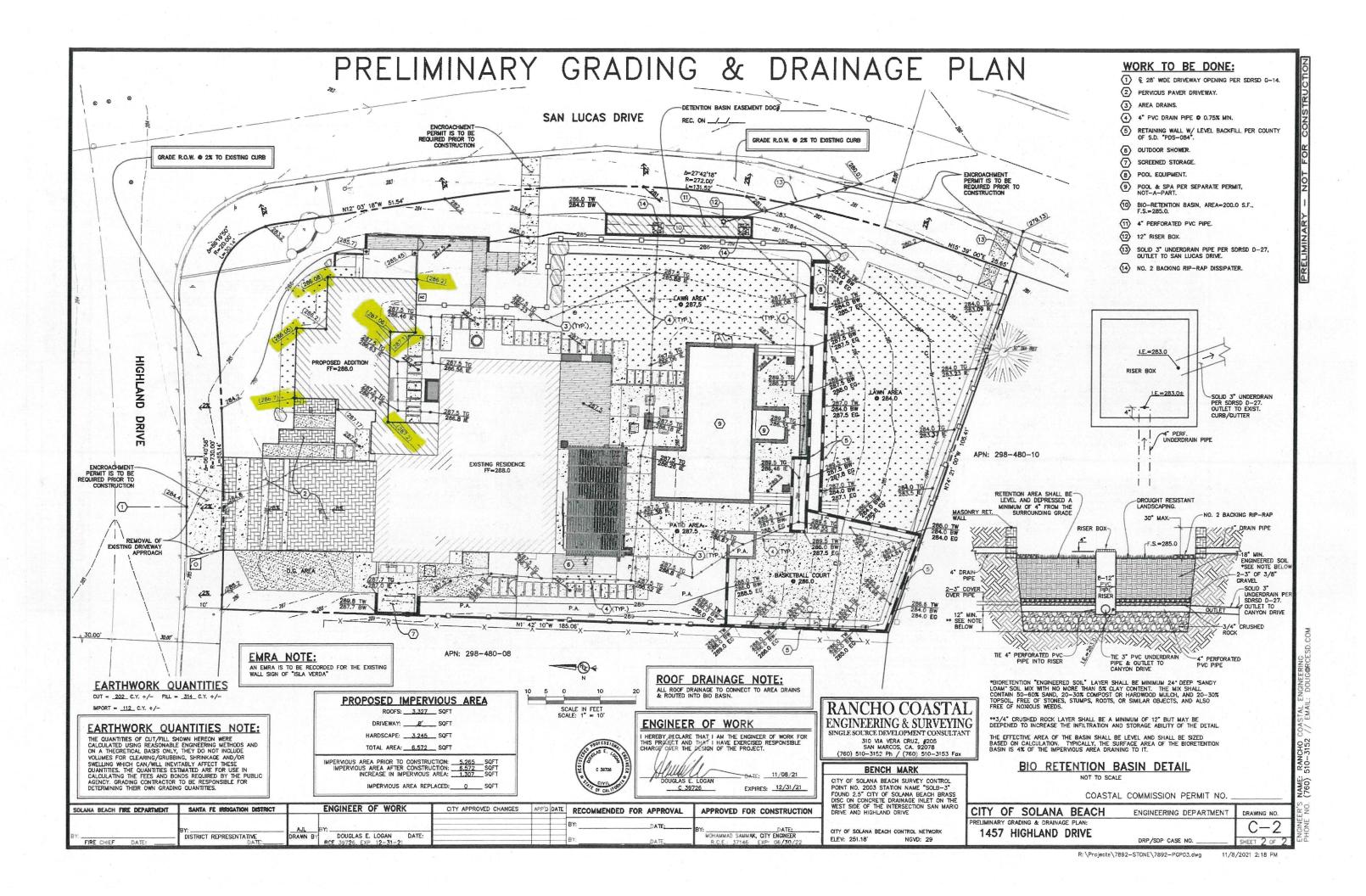
WORK ALSO TO INCLUDE PLUMBING RE-PIPE, ELECTRICAL WORK AND NEW HYAC, SYSTEM, NEW 540 51 TRELLIS AND CONCRETE PATIO. SITE WORK AND GRADING ARE PROPOSED FOR THIS PERMIT INCLUDED IN THIS PERMIT IS POOL, SITE GRADING, LANDSCAPING, WALLS &

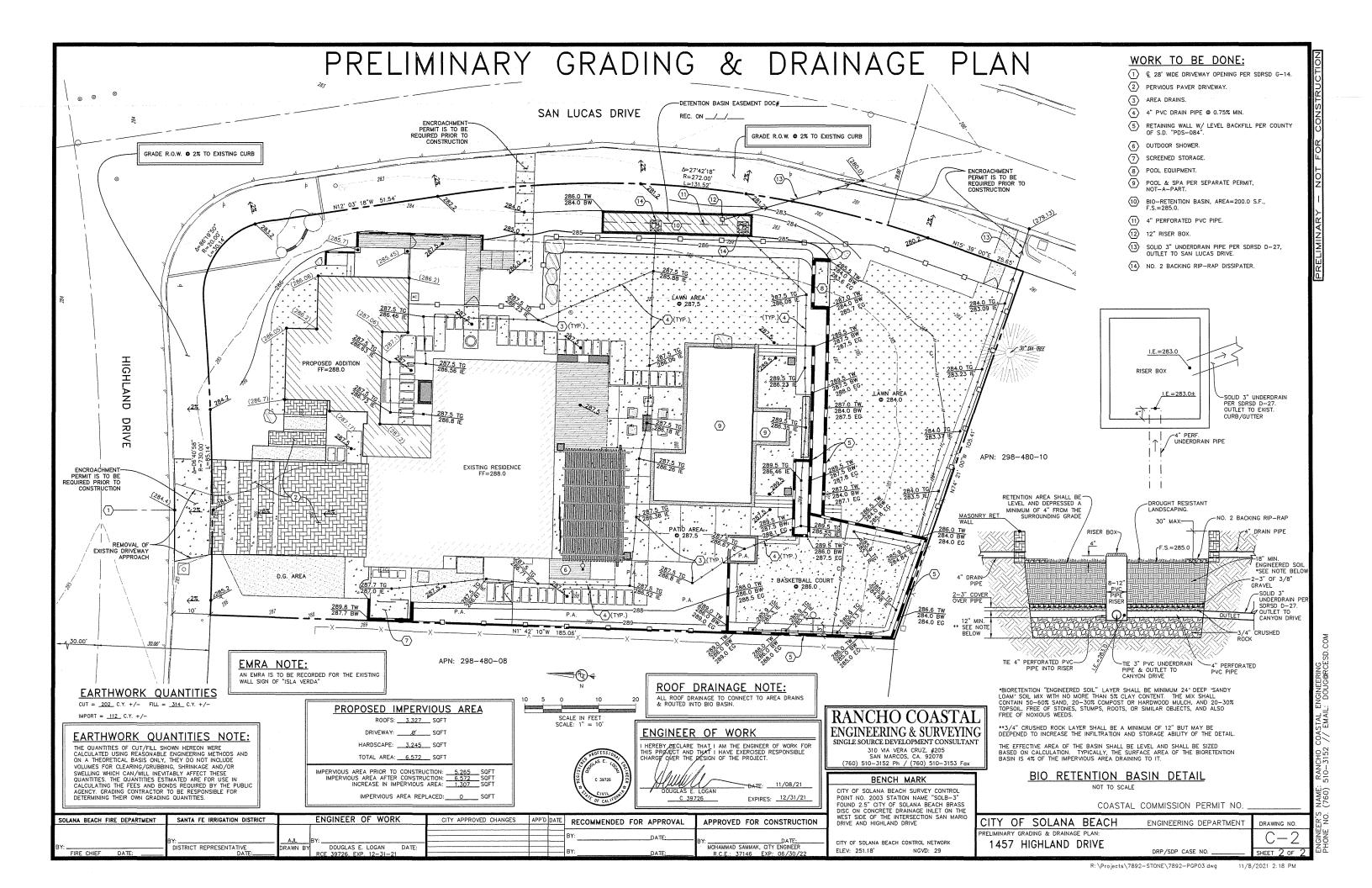
FENCING. THE HOUSE IS ON CITY WATER & SEWER, AND HAS EXISTING ELECTRIC SERVICE TO BE UPGRADED

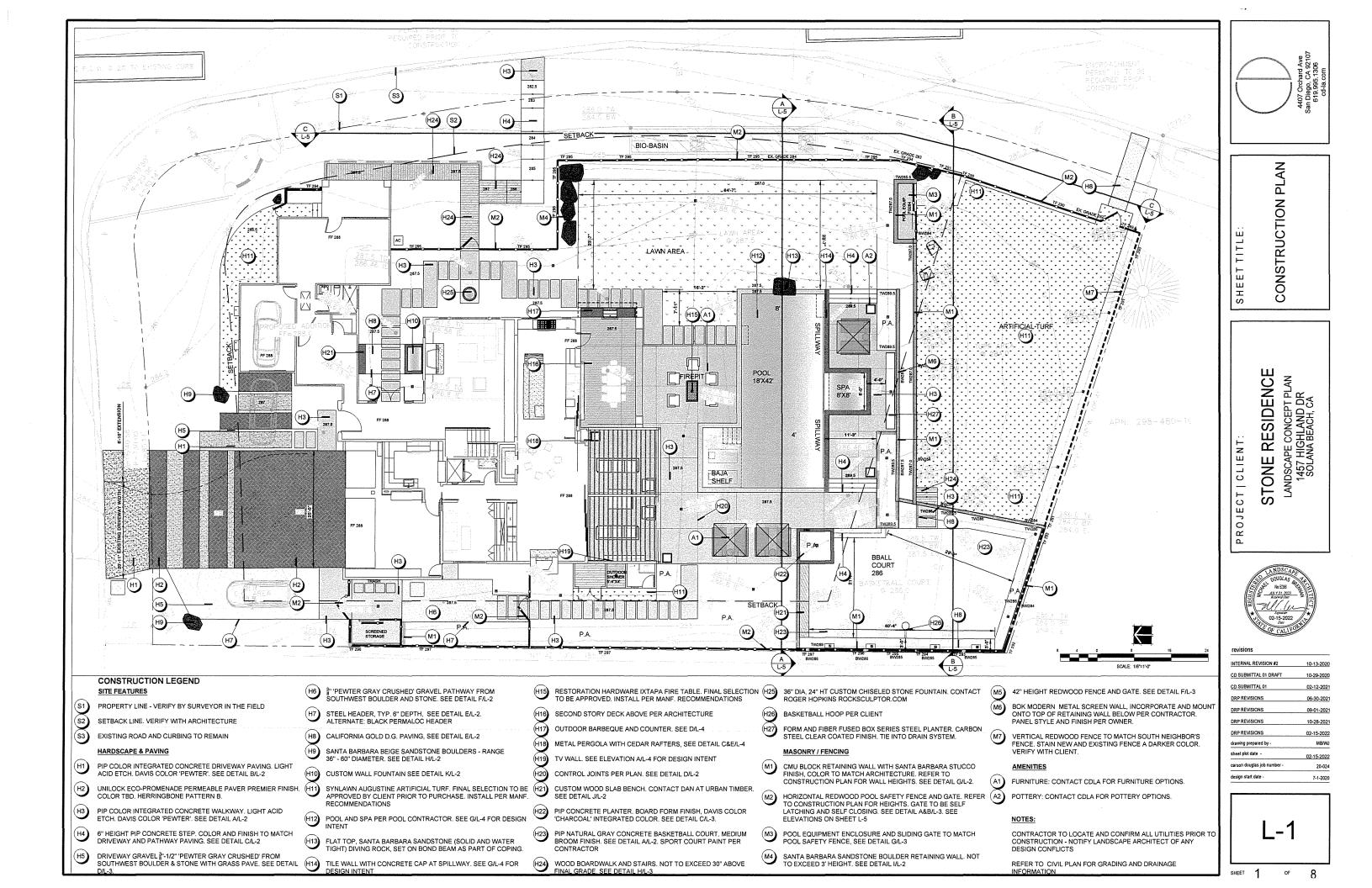
AUTOMATIC FIRE SPRINKLER SYSTEM - AN AUTOMATIC FIRE SPRINKLER SYSTEM SHALL BE INSTALLED AS PER N.P.A. 13D, THE MOST CURRE EDITION SHALL BE INSTALLED AS PER N.P.A. 13D, THE MOST CURRE EDITION SHALL BE USED AND THE SOLANA BEACH FIRE DEPARTMENT POLICIES. DETAILED SPRINKLER PLANS SHALL BE SUBMITTED TO THE FIRE PREVENTION BUREAU AND APPROVED PRIOR TO INSTALLATION. PLANS AND INSTALLATION MUST BE BY A C16 LICENSED SPRINKLER CONTRACTOR. SOLANA BEACH MUNICIPAL CODE TITLE 15 CHAPTER 15.32 SECTION 15.32.230

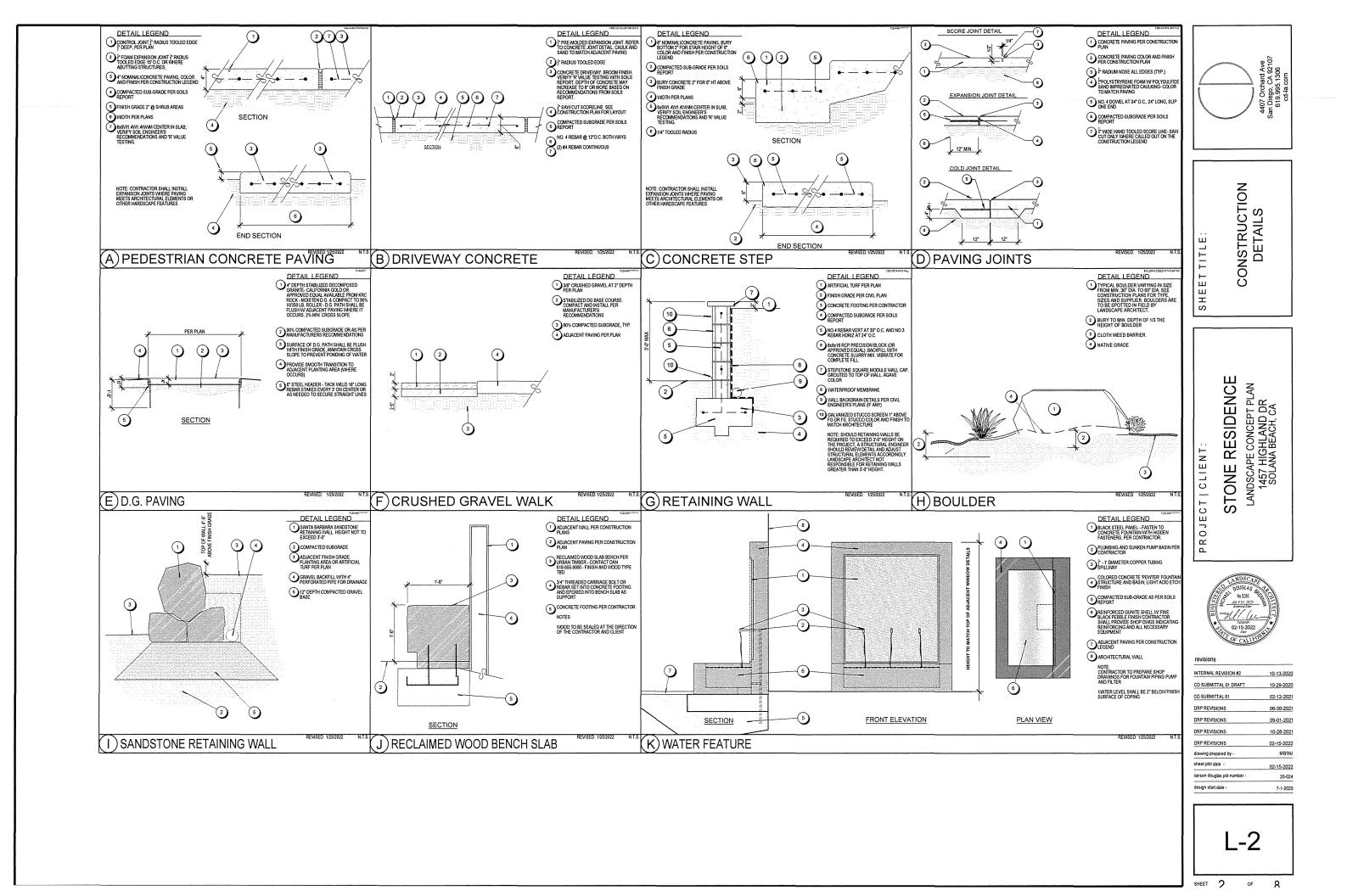
COMPLIANCE WITH THE DOCUMENTATION REQUIREMENTS OF THE 2019 COMPLIANCE WITH THE DOCUMENTATION REQUIREMENTS OF THE 2019 ENERGY EFFICIENCY STANDARDS IS NECESSARY FOR THIS PROJECT. REGISTERED, SIGNED AND DATED COPIES OF THE APPROPRIATE CF1R, CF2R, AND CF3R FORMS SHALL BE MADE AVAILABLE AT NECESSARY INTERVALS FOR BUILDING INSPECTOR REVIEW, FINAL COMPLETED FORMS WILL BE AVAILABLE FOR THE BUILDING OWNER.

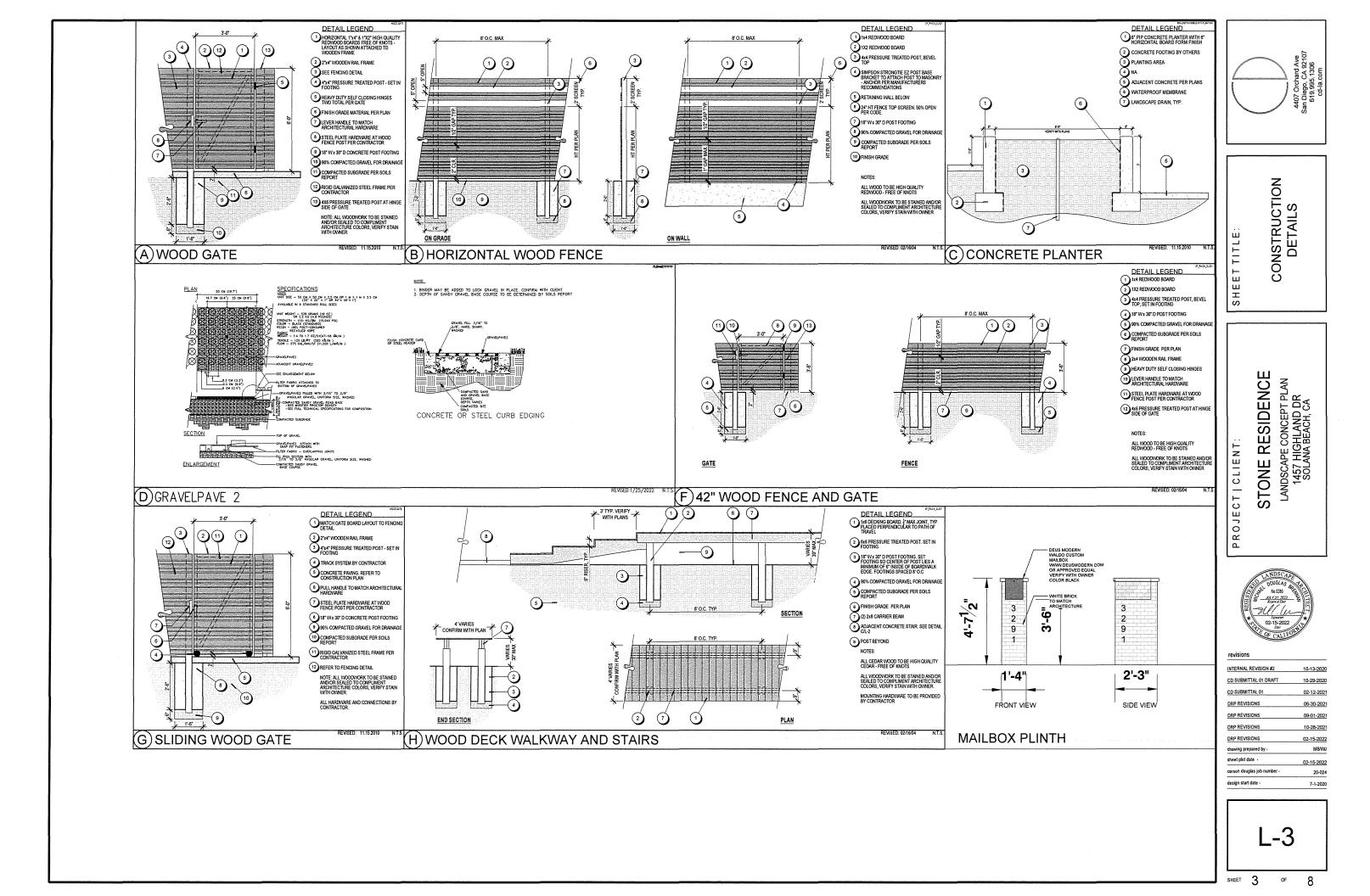


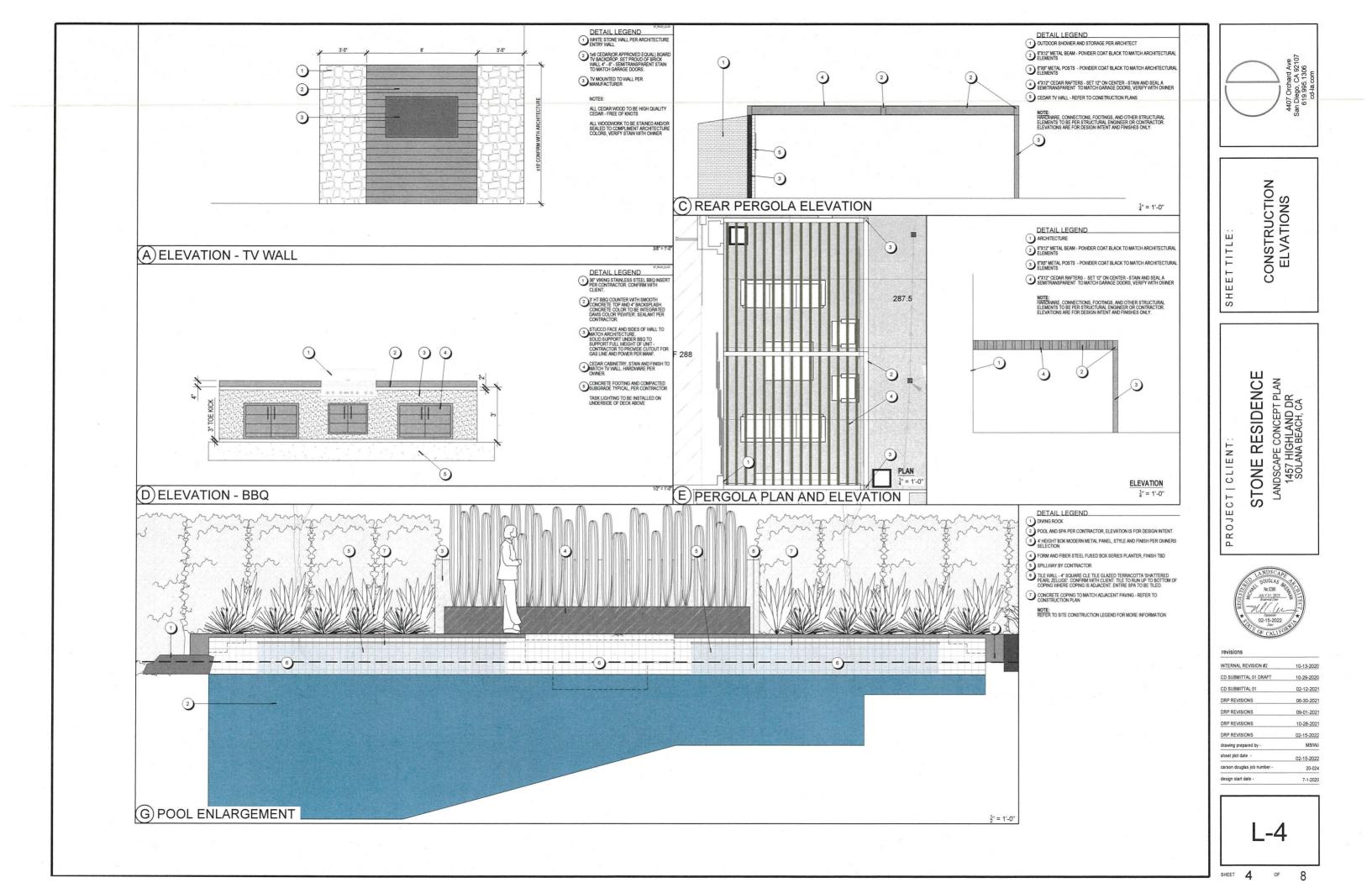


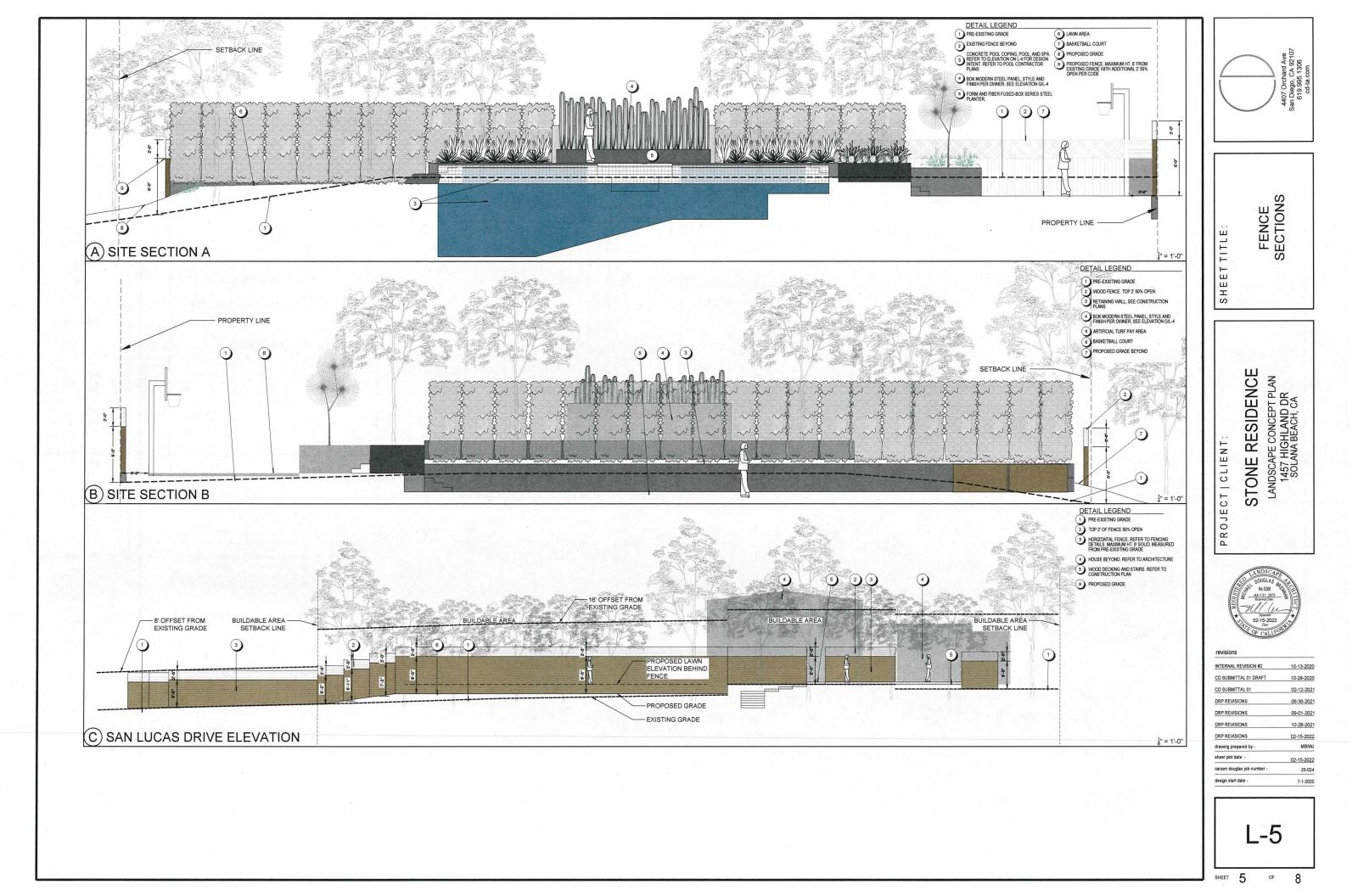


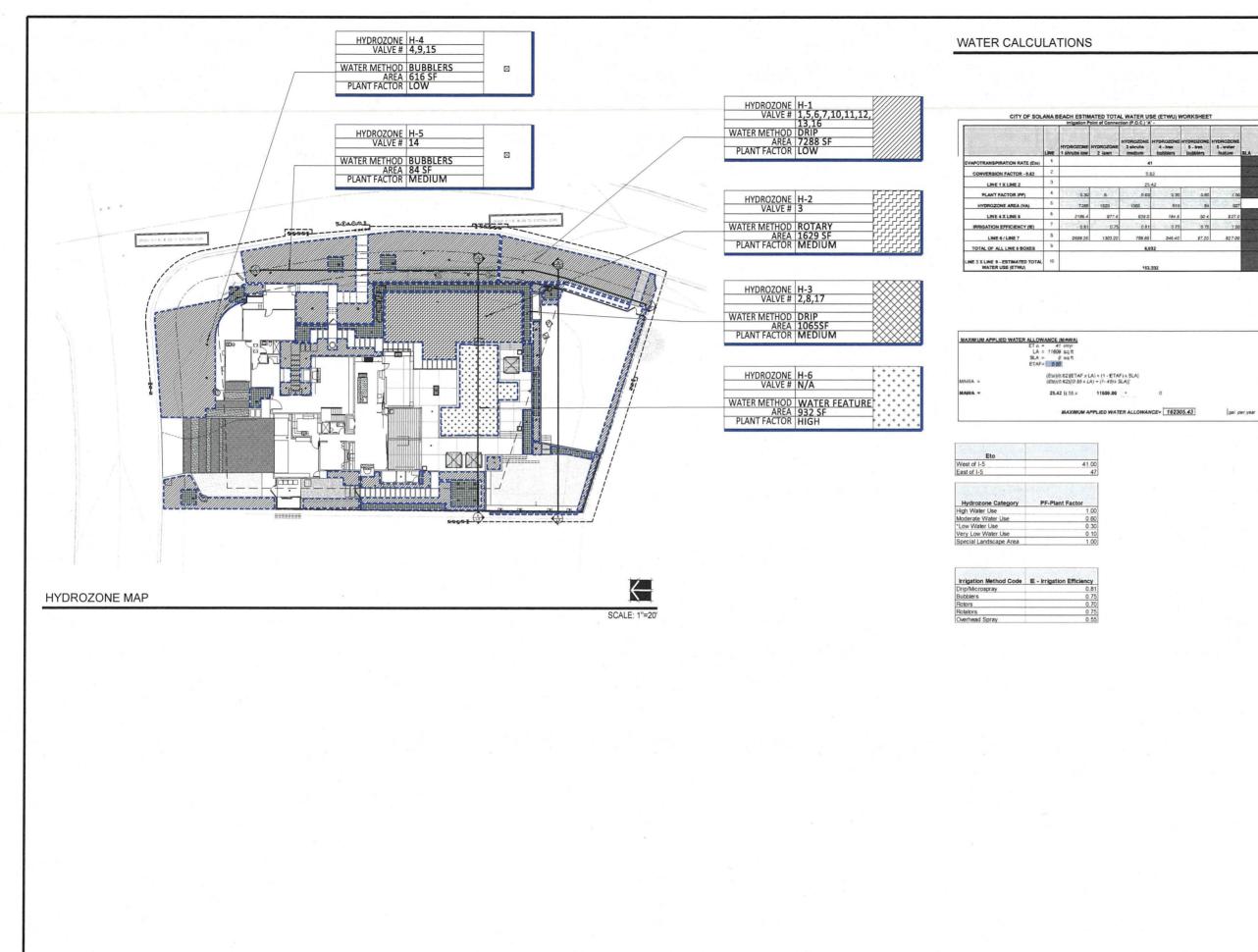




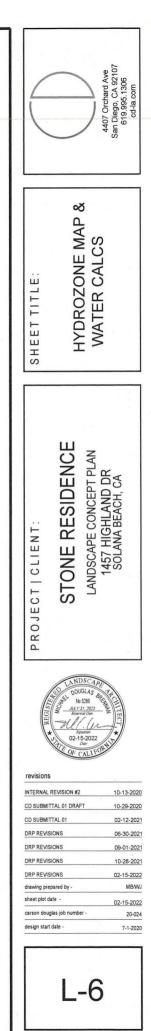




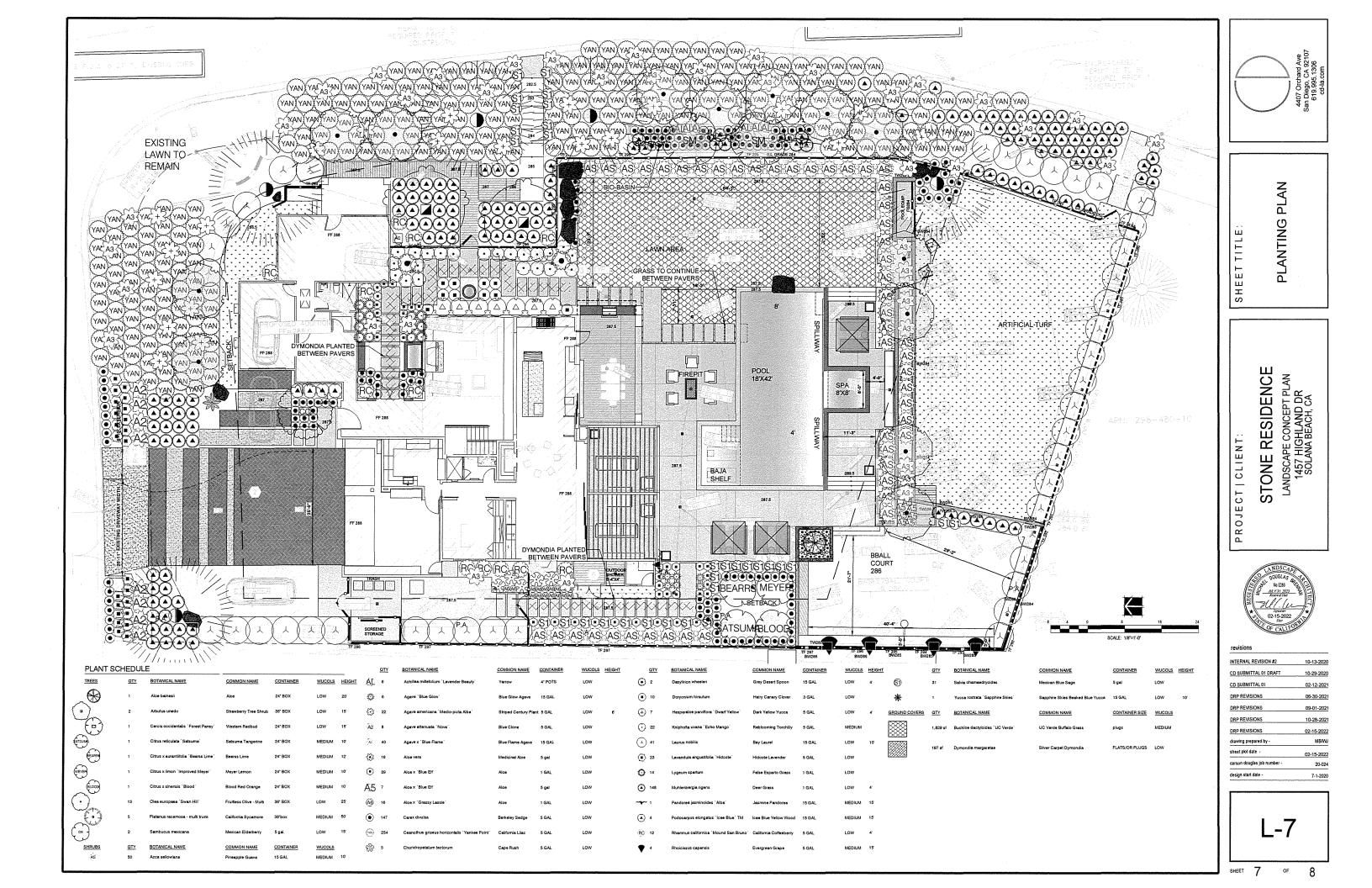




C.) 'A	1971 Balance	And Distant	(Constant)	100
INE te	HYDROZONE 4 - tree bubblers	HYDROZONE 5 - tree bubblers	5-water	SLA
4	1			
0.	52		-	-
25	42			
0.00	0.30	0,60	1.00	100
5	616	54	1927	
539.0	184.8	50 4	927.0	
0.81	075	0.75	7 70	
58.69	246.40	67.20	\$27.00	
6.0	32			



6 OF 8 SHEET



PLANTING NOTES

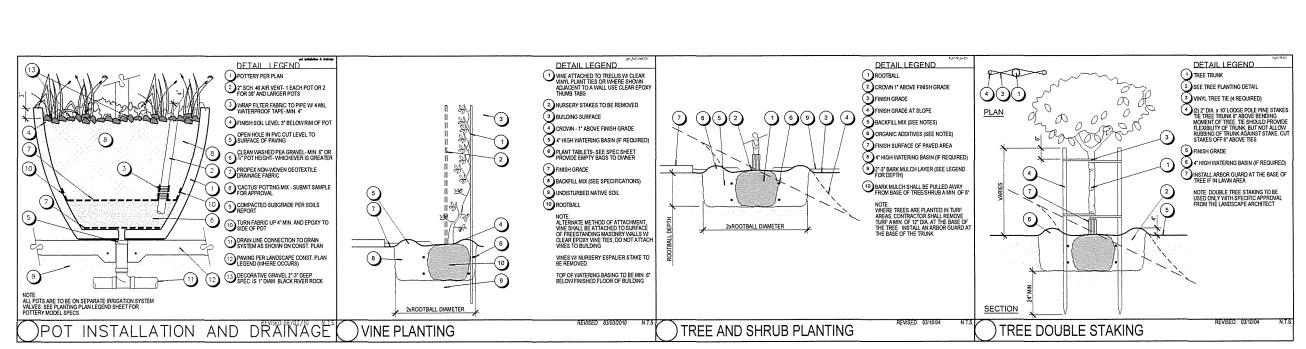
- A THE PLANTING PLAN IS DIAGRAMMATIC. ALL PLANT LOCATIONS ARE APPROXIMATE. PLANT SYMBOLS TAKE PRECEDENCE OVER PLANT QUANTITIES SPECIFIED. QUANTITIES SHOWN ON THE PLANTING PLAN ARE APPROXIMATE AND ARE FOR THE CONVENIENCE OF THE CONTRACTOR ONLY. CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT OF THE DISCREPANCIES BETWEEN QUANTITIES AND SYMBOLS SHOWN.
- LANDSCAPE CONTRACTOR SHALL APPLY A CONTACT HERBICIDE, WHERE WEEDS ARE PRESENT, PER MANUFACTURERS SPECIFICATIONS A MINIMUM OF TEN (10)DAYS PRIOR TO COMMENCEMENT OF ANY PLANTING OR IRRIGATION WORK. WEEDS SHALL BE ALLOWED TO COMPLETELY DIE BACK, INCLUDING THE ROOTS BEFORE PROCEEDING WITH WORK. 2.
- LANDSCAPE CONTRACTOR SHALL CONTACT TRI-C ENTERPRISES FOR A SOIL KIT @ 1-800-927-3311, TAKE NECESSARY SOIL SAMPLES AND PROVIDE A SOIL TESTING REPORT TO THE LANDSCAPE ARCHITECT BEFORE BE
- 4. PRIOR TO PLANTING, IRRIGATION SYSTEM SHALL BE FULLY OPERATIONAL AND PLANTING AREAS SHALL BE THOROUGHLY SOAKED. THE CONTRACTOR SHALL CONTACT THE PROJECT LANDSCAPE ARCHITECT TO A TO POWING, IRVIGATION 313 TEM STALL DEPOLIT OF FRANTINGER AND DUBING THAN DUBING THE MOST ALL STATUS AND STALL STATUS AND STATUS A
- ALL AREAS TO BE PLANTED, WHICH HAVE A SLOPE OF LESS THAN 10%, SHALL BE CROSS-RIPPED TO A DEPTH OF SIX (6") INCHES AND THE FOLLOWING AMENDMENTS SPREAD EVENLY AND THOROUGHLY BLENDED IN PER 1,000 SQUARE FEET (QUANTITIES SUBJECT TO CHANGE PER SOIL ANALYSIS):
 A. 2 CUBIC YARDS NITROGEN FORTIFIED GOOD QUALITY SHAVINGS
 100 POUNDS ARCICULTURAL GYPSUM
 C. 15 POUNDS INSCIDENT FERTILIZER
 25 POUNDS TRICC PREMIUM HUMATE 6. EACH PLANT SHALL RECEIVE TRI-C MYCO PAKS (7GM) AS FOLLOWS

	Pak Application Rates:									
	1 Gallon	5 Gallon	15 Gallon	24" Box	36" Box	48" Box	60" Box	72" Box	84" Box 9	6" Box
	1 pak	2-3 paks	6-8 paks	10-12 paks	16-18 paks	20-22 paks	26-28 paks	32-34 paks	40-42 paks 46-48	paks
7		RE ROM RITE COU				4 MIER C /C			TED)	

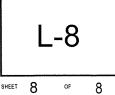
- PLANT PITS SHALL BE TWICE THE SIZE OF THE DESIGNATED NURSERY CONTAINER
- PLANT MATERIAL SHALL NOT BE ROOT BOUND. FIVE GALLON PLANTS AND LARGER SHALL HAVE BEEN GROWN IN CONTAINERS FOR A MINIMUM OF 6 MONTHS AND A MAXIMUM OF TWO YEARS.
- PLANTS SHALL EXHIBIT HEALTHY GROWTH AND BE FREE OF DISEASES AND PESTS.
- 11. STAKE ALL TREES AS SPECIFIED IN THE PLANTING LEGEND BY SPECIES TYPE, PALM TREES DO NOT REQUIRE ANY STAKING, TREES LARGER THAN 48" BOX MAY REQUIRE GUY STAKING
- 12. REMOVE NURSERY STAKES ON ALL VINES AND ATTACH TO ADJACENT FENCES WITH GALV, NAILS AND GREEN NURSERY TAPE.
- 13. REMOVE NURSERY STAKES AND TIES FROM ALL CONTAINER STOCK. MAINTAIN SIDE GROWTH ON ALL TREES
- 14. PLANTS SHALL NOT BE PLACED WITHIN TWELVE (12") INCHES OF SPRINKLER HEADS.
- 15. SHRUBS SHOWN IN PLANTING AREAS SHALL BE UNDER-PLANTED WITH GROUNDCOVER SHOWN BY ADJACENT SYMBOL, TO WITHIN 12' OF MAIN PLANT STEM. IF NO GROUNDCOVER IS SPECIFIED AROUND SHRUB BEDS THE AREA IS TO BE MULCHED TO A DEPTH OF 3' WITH BARK CHIP MULCH SPECIFIED IN GROUNDCOVER LEGEND.
- 16. LANDSCAPE CONTRACTOR SHALL MAINTAIN A MINIMUM OF 2% DRAINAGE AWAY FROM ALL BUILDINGS, STRUCTURES, AND WALLS. LANDSCAPE AREAS SHALL BE FINISH GRADED SMOOTH TO ELIMINATE ROCKS AND ELIMINATE PUDDLING OR STANDING WATER.
- 17. FINISHED GRADES SHALL BE ONE (1) INCH BELOW THE TOP OF CURBS, SILLS, AND WALKWAYS IN ALL AREAS. WHERE SOD IS LAID NEXT TO THESE IMPROVEMENTS-FINISH GRADE BEFORE LAYING SOD SHALL BE 1-1/2" BELOW THE TOP
- 18. THE LANDSCAPE CONTRACTOR SHALL LEAVE SITE IN A CLEAN CONDITION, REMOVING ALL UNUSED MATERIAL, TRASH, AND TOOLS ON A DAILY BASIS.
- 19. LANDSCAPE CONTRACTOR SHALL MAINTAIN ALL PLANTINGS ON A WEEKLY BASIS FOR A PERIOD OF NINETY (90) DAYS AFTER COMPLETION. ALL AREAS SHALL BE KEPT CLEAN, WATERED, AND WEED FREE. CONTRACTOR TO INCLUDE THIS 90 DAY MAINTENANCE IN THE INSTALLATION CONTRACT UNDER A SEPARATE LINE ITEM FOR REVIEW BY THE CLIENT.

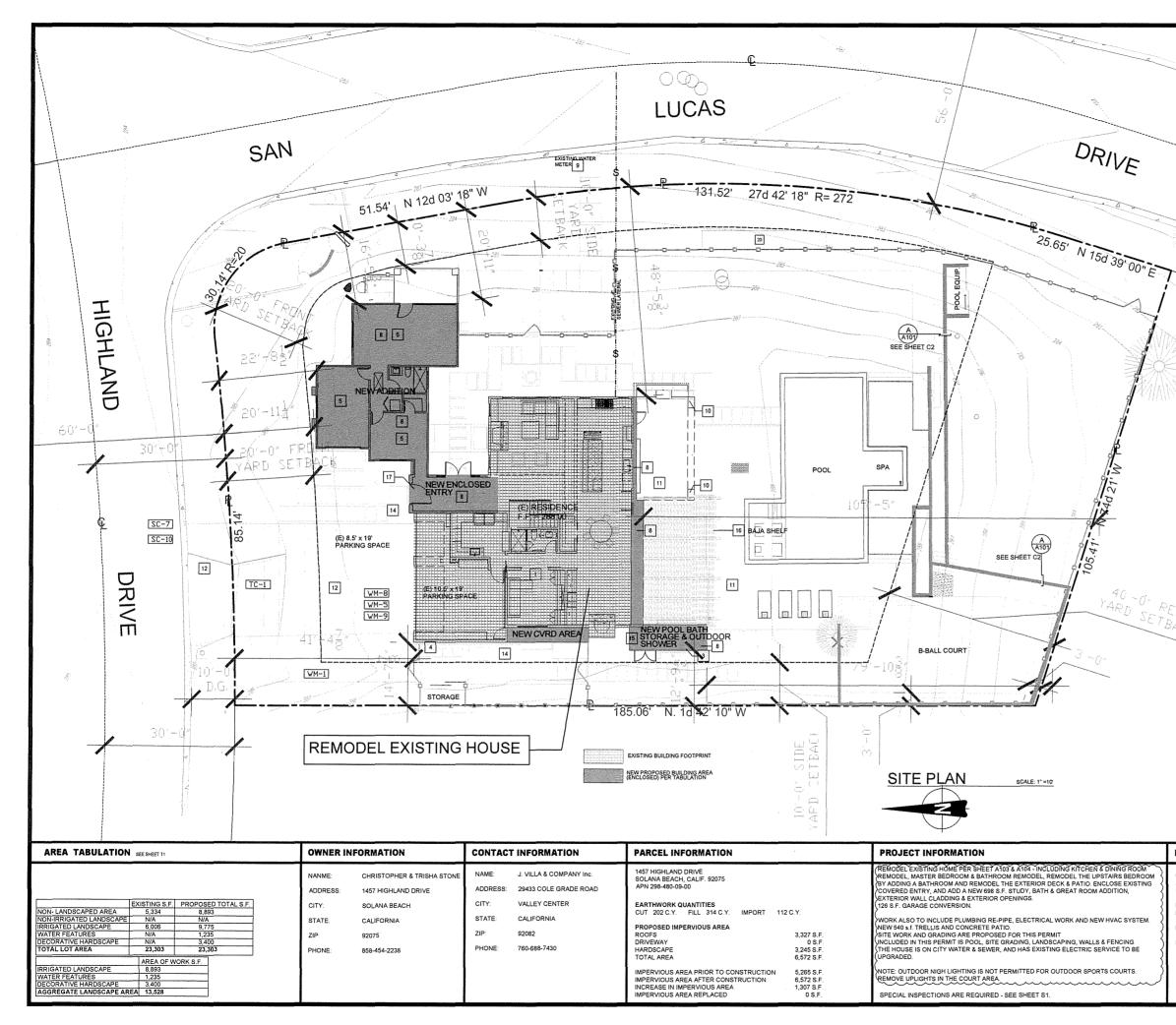
- 20. AT COMPLETION OF ALL WORK OUTLINED IN THESE PLANS, THE LANDSCAPE CONTRACTOR SHALL CONTACT OWNER AND ARRANGE FOR A WALK THROUGH TO DETERMINE THAT ALL ASPECTS OF WORK ARE COMPLETED. WORK MUST BE FULLY COMPLETED ACCORDING TO ALL PLANS AND SPECIFICATIONS AND MUST BE COMPLETED IN A GOOD WORKMANSHIP MANNER AND MUST BE ACCEPTED BY THE OWNER IN WRITING PRIOR TO THE BEGINNING OF THE MAINTENANCE PERIOD.
- THE MAINTENANCE PERIOD SHALL INCLUDE THE FOLLOWING SCOPE OF WORK:
- THE MAIN ENANCE PENDO SHALL INCLUDE THE FOLLOWING SCOPE OF WORK: DALY WATERING OF ALL PLANT MATERIAL WEEDING AND REMOVAL OF ALL WEEDS FROM WEEDING AND REMOVAL OF ALL WEEDS FROM GROUND COVER AREAS AND WATER QUALITY CHANNELS (IF ANY).
- REPLACEMENT OF ANY DEAD, DVING, OR DAMAGED TREES, SHRUBS, OR GROUND COVERS. FILLING AND REPLANTING OF ANY LOW AREAS WHICH MAY CAUSE STANDING WATER.

- FILLING AND KEPLANTING OF ANT LOWARKES WINLIN MAY CAUSE STANDING WATER. ADJUSTING OF SPRINKLER HEAD HEIGHT AND WATERING SYSTEM. FILLING AND RECOMPACTION OF ERODED AREAS. WEEKLY REMOVAL OF ALL TRASH, LITTER, CUPPINGS, AND ALL FOREIGN DEBRIS. AT 90 DAYS AFTER PLANTING AND PRIOR TO THE END OF THE MAINTENANCE PERIOD, TRI-C 6-24 W5% S (SOIL CONDITIONER & FERTILIZER) SHALL BE APPLIED AT THE RATE OF 10 LBS. PER 1,000 SQUARE FEET TO LAWN AREAS AND PLANTING ARDES.
- 22. PRIOR TO END OF MAINTENANCE PERIOD, LANDSCAPE CONTRACTOR SHALL CONTACT OWNER AND ARRANGE FOR A FINAL WALK THROUGH WITH THE LANDSCAPE ARCHTIECT. OWNER MUST ACCEPT ALL MAINTAINED AREAS IN WRITING PRIOR TO END OF MAINTENANCE PERIOD.
- 23. ALL GROUND COVERS SHALL BE GUARANTEED BY THE CONTRACTOR AS TO GROWTH AND HEALTH FOR A PERIOD OF SIXTY (60) DAYS AFTER THE COMPLETION OF MAINTENANCE PERIOD AND FINAL ACCEPTANCE. ALL SHRUBS SHALL BE GUARANTEED BY THE CONTRACTOR AS TO GROWTH AND HEALTH FOR A PERIOD OF NINETY (90) DAYS AFTER COMPLETION OF MAINTENANCE PERIOD AND FINAL ACCEPTANCE. ALL TREES SHALL BE GUARANTEED BY THE CONTRACTOR TO LIVE AND GROW IN AN ACCEPTABLE UPRIGHT POSITION FOR A PERIOD OF ONE (1) YEAR AFTER COMPLETION OF THE SPECIFIED MAINTENANCE PERIOD AND FINAL ACCEPTANCE
- 24. THE CONTRACTOR, WITHIN FIFTEEN (15) DAYS OF WRITTEN NOTIFICATION BY THE LANDSCAPE ARCHITECT, SHALL REMOVE AND REPLACE ALL GUARANTEED PLANT MATERIALS, WHICH FOR ANY REASON FAIL TO MEET THE REQUIREMENTS OF THE GUARANTEE. REPLACEMENT SHALL BE MADE WITH PLANT MATERIALS AS INDICATED OR SPECIFIED ON THE ORIGINAL PLANS, AND ALL SUCH REPLACEMENT MATERIALS SHALL BE GUARANTEED AS SPECIFIED FOR THE ORIGINAL MATERIAL GUARANTEE.
- 25. ALL SHRUB AREAS SHALL RECEIVE A REINFORCED STRAW MATTING MATERIAL AS TEH TOP DRESSING
- 26. ALL FLOWER POTS AND FRONT BORDERS OF PLANTING BEDS TO BE PLANTED WITH SEASONAL ANNUALS. 4" POTS @ 6" O.C. ANNUALS SPECIES WILL DEPEND UPON SEASON AND AVAILIBILITY. ANNUAL COLOR PALETTE TO BE APPROVED BY LA. PRIOR TO INSTALLATION.
- ALL TREES TO BE PLANTED A MINIMUM DISTANCE OF:
- ALL INCES I USE PLANIE LO ANIMIMOM DISTANCE OF. 10 FROM ANY LIGHT STANDARDS, POWER POLES, 5 FROM ANY DRIVE APPROACHES, FIRE HYDRANTS, UTILITIES, AND PROPERTY LINES, 3 FROM ANY METERS AND MAIN LINES,
- 6' TO 8' CLEARANCE FROM R.O.W., AND NO TREES IN DRAINAGE SWALES, ANY TREES SHOWN AROUND DRAINAGE CHANNELS OR BIOSWALES MUST BE PLANTED ON THE UPSLOPE AREA AND WELL OUTSIDE THE CENTERLINE OF THE CHANNEL
- 28. ALL TREES PLANTED WITHIN 5' FROM ANY HARDSCAPE PAVEMENT, OR CURBS SHALL RECEIVE A "BIO-BARRIER" OR EQUIVALENT' TREE ROOT BARRIER. INSTALL 20 LINEAL FEET CENTERED AT EACH TREE. ROOT BARRIERS WILL NOT BE WRAPPED AROUND THE ROOT BALL. SEE ROOT BARRIER DETAIL.
- 29, TOPPING OF TREES IS NOT PERMITTED, ALL PRUNING SHALL COMPLY WITH THE NATIONAL ARBORIST ASSOCIATIO
- 30. ANY REQUIRED LANDSCAPE (INCLUDING EXISTING OR PROPOSED LANDSCAPE ON-SITE OR SITE ADJACENT) DAMAGED OR REMOVED DURING DEMOLITION OR CONSTRUCTION SHALL BE REPAIRED AND/OR REPLACED IN KIND AND EQUIVALENT SIZE TO THE SATISFACTION OF THE CITY MANAGER WITHIN 30 DAYS OF DAMAGE OR CERTIFICATE OF OCCUPANCY.



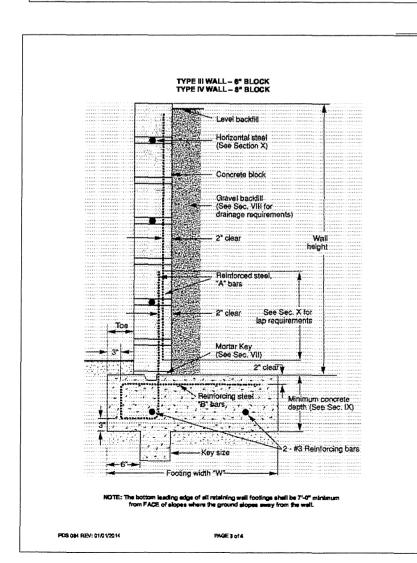


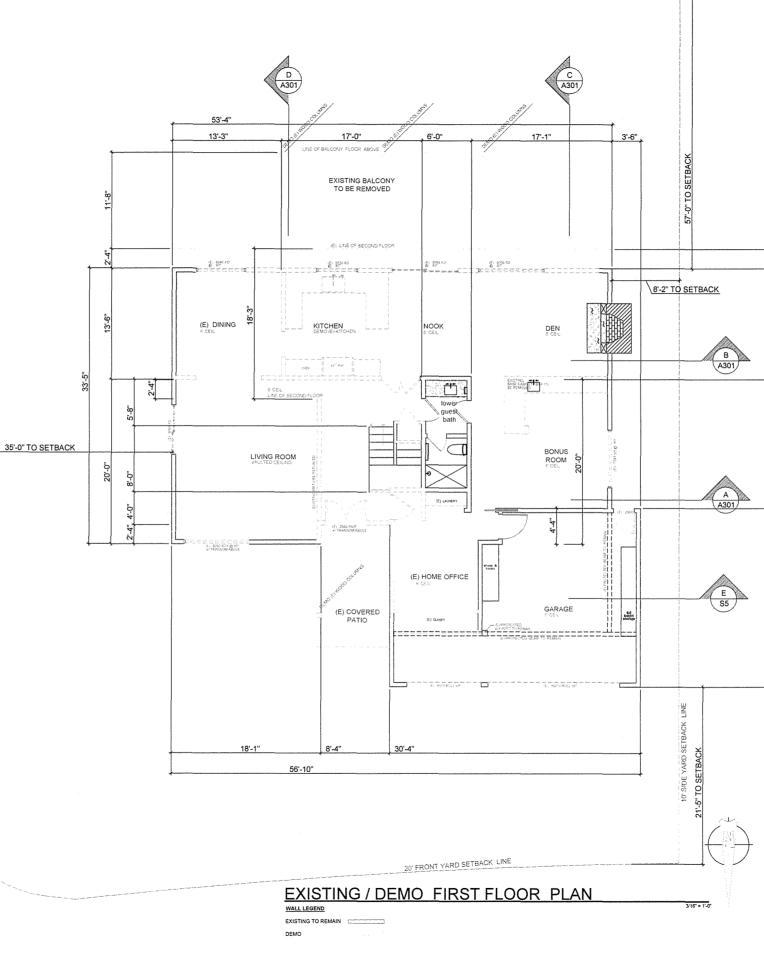




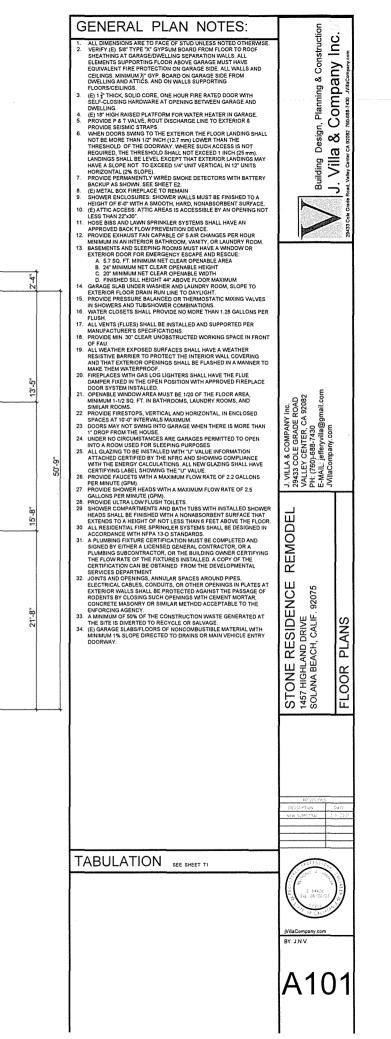
	SITE PLAN KEY NOTES:	tion	
14	EXISTING 2 STORY HOUSE TO REMAIN EXISTING ATTACHED GARAGE - SLAB ON GRADE	Construc	
	3 NEW OUTDOOR ENCLOSED BATHROOM 4 MAIN ELECTRICAL SERVICE PANEL - UPGRADE TO (200 AMP) 5 NEW STUDY, BATH & GREAT ROOM PER TABULATION BELOW	nning &	1110al
	(E) AC CONDENSER ON CONCRETE PAD (E) EXITING GAS METER	sign, Pla	002 760-688-7
/	REW ENCLOSED BUILDING AREA PER TABULATION ON SHEET T1 EXITING WATER METER TO REMAIN REW BALCONY COLUMNS PER SHEET A 103 MEW BALCONY COLUMNS PER SHEET A 103 TI DEMO & REMOVE EXITING CONCRETE PATIO	Building Design, Planning & Construction	・VIIId & CUITIDAUY IIIC・ Valey Center CA 92062 760-568-7430 JV#acCompany.com
11	12 (E) CONCRETE DRIVEWAY TO REMAIN 13 (E) S SIDEWALK 14 (E) CONCRETE WALKWAY TO REMAIN 15 NEW ENCLOSED POOL STORAGE		24435 Cole Grade Road, Valley Content CA 92062 760-688-7430 Million Million Participany.com
	10 NEW TRELLIS - STEEL COLUMNS, TIMBER BEAMS 11 ENCLOSE EXISTING COVERED ENTRY 18 EXISTING SCREEN WALL TO BE REMOVED 19 NEW TRELLIS - STEEL COLUMNS, TIMBER BEAMS		No. R
*	20 BIO BASIN - PER GRADING PLAN - SEE C2		
<u>,</u>	DIRECTION OF LOT DRAINAGE \longrightarrow 1% N.M.		
NAWING.	MATERIALS & WASTE MANAGEMENT CONTROL BMPS: [WH-3] WATERIA DELIVERY & STORAGE [WH-3] CONCRETE WASTE MANAGEMENT [WH-3] SOLD WASTE MANAGEMENT [WH-9] SANTARY WASTE MANAGEMENT TEMPORARY, RUNDFF, CONTROL BMPs: [SC-7] STREET SWEEPING AND VACUUMING [SC-10] STORM DRAIN INLET PROTECTION	J. VILLA & COMPANY Inc. 29433 COLE GRADE ROAD VALLEY CEWTER, CA 92082 PH: (760)-688-7430 F.MAIL; peffey.villa@gmail.com JVillaCompany.com	
		J. VI 2943 PH: C JVIII	
	THE ENTIRE CITY OF SOLANA BEACH IS WITHIN THE COASTAL ZONE. ONCE ALL INITIAL PLANNING COMMENTS HAVE BEEN ADDRESSED AND THE PROJECT IS APPROVED TO SUBMIT FOR PLAN CHECK, PLEASE CONTACT THE CALIFORNIA COASTAL COMMISSION AT (691767-2370 TO DETERMINE IF A COSTAL DEVELOPMENT PERMIT IS REQUIRED FOR THIS PROJECT. COSTAL APPROVAL IS REQUIRED PRIOR TO PERMIT ISSUANCE. PRIOR TO FRAMING INSPECTION, A HEIGHT CERTIFICATION IS REQUIRED FOR PROJECTS WITH CONSTRUCTION, IN EXCESS OF 15 FEET IN HEIGHT. IN ORDER TO VERIEY THE HEIGHT OF THE EXISTING OR PROPOSED GRADE, WHICHEVER IS LOWER. PLEASE BE SURE TO INCLUDE THE MSL ELEVATION OF THE HIGHEST POINT OF THE NEW CONSTRUCTION.	REMODEL	
	THE DIMENSIONS ON THE FLOOR PLANS SHALL BE MEASURED FROM THE EXTERIOR WALL SURFACES.	REA	
AR ACK	EXISTING 1ST FLOOR LIVING AREA (1730 (E) + 153 clearstory) 1883 SF (including stairs & clearstory 15+ ceiling) 1050 SF 1ST FLOOR LIVING AREA ADDITION 1060 SF (enclosed entry, study/great room, den extension, garage conversion/laundry) 1050 SF EXISTING 2ND FLOOR LIVING AREA to remain the same 1685 SF 2ND FLOOR LIVING AREA ADDITION 0 SF GARAGE 2 ADDITION 507 SF EXTERIOR FLOOR AREA 167 SF EXTERIOR FLOOR AREA 167 SF (Intree sides enclosed - patio bath, outdoor shower, exterior storage & roof coverage outside of garage.) SUB-TOTAL OF FLOOR AREA SUB-TOTAL OF FLOOR AREA 5544 SF OFF STREET PARKING EXEMPTION <400- SF	STONE RESIDENCE 1457 HIGHLAND DRIVE SOLANA BEACH, CALIF. 92075	SITE PLAN
	TOTAL ENCLOSED FLOOR AREA PROPOSED 5144 SF MAXIMUM FLOOR AREA ALLOWED 8028 SF COVERED PATIOS 901 SF (only two sides enclosed - new addition patio & backyard patio) 901 SF	jVillaComapny.co	m
	TOTAL GROSS AREA 6045 SF CLEARSTORY (15' + CEILING) 153 SF (see hatched area on sheet A103) 153 SF NUMBER OF PARKING SPACES PROVIDED 3 SPACES (9' x 19') 3	C 64425 Evr 06/20/23	NOTIFIC AND
PLOT	PLAN INFORMATION	SHEET TIT	.E
ZONE CONSTR	SOLANA BEACH ER-2 RUCTION TYPE VB	ARW SUBATTAL A 1 2021 PANNAS COMM - 11 1 2021 PLANNENG REV A 21 30	
BUILDIN FRONT SIDE REAR	G SETBACKS 20' 10' 40'	SHEET NU	IBER
	ILDING HEIGHT 25	A00)1

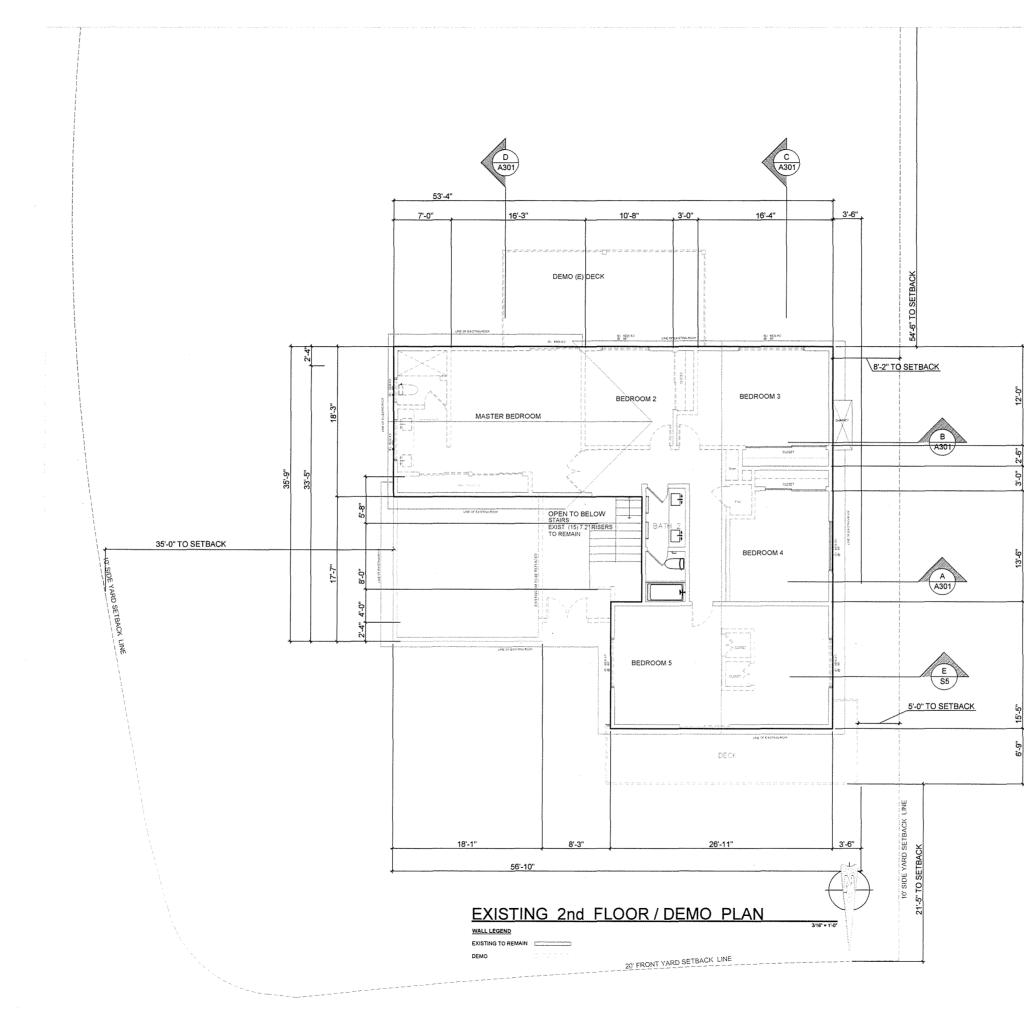
			TA	BLE A		
Wall height	Wall	Toe	Footing width	Key size	Reinforc	
	type				A bars	B bars
1'-4"		2*	1'-3"	None	#3 @ 24" o.c.	None
2'-0"	111	2"	1'-6"	None	#3 @ 24" o.c.	None
2'-8'	111	3"	1'-10"	None	#3 @ 24" o.c.	#3 @ 48" 0.0
3'-4"	111	4"	2'-1"	None	#3 @ 24* o.c.	#3 @ 48" 0.0
4'-0"	IV	6"	2'-6"	None	#4 @ 24* o.c.	#3 @ 32" 0.0
4'-8"	IV	11"	2-11	None	#4 @ 24" o.c.	#4 @ 24" 0.0
5'-4"	IV _	12"	3'-2"	6"x6"	#4 @ 16" o.c.	#4 @ 24" 0.0
6'-0"	v	16"	3'-10"	8*x8"	#4 @ 16" o.c.	#4 @ 24" 0.0
6'-8"	V	16*	4'-4"	8"x8"	#4 @ 16* o.c.	#4 @ 16" 0.0
7'-4"	V	16*	5'-0"	12*x12*	#5 @ 16" o.c.	#4 @ 16" 0.0
8'-0*	v	20"	5'-8"	12"x12"	#6 @ 16" o.c.	#4 @ 16" 0.0

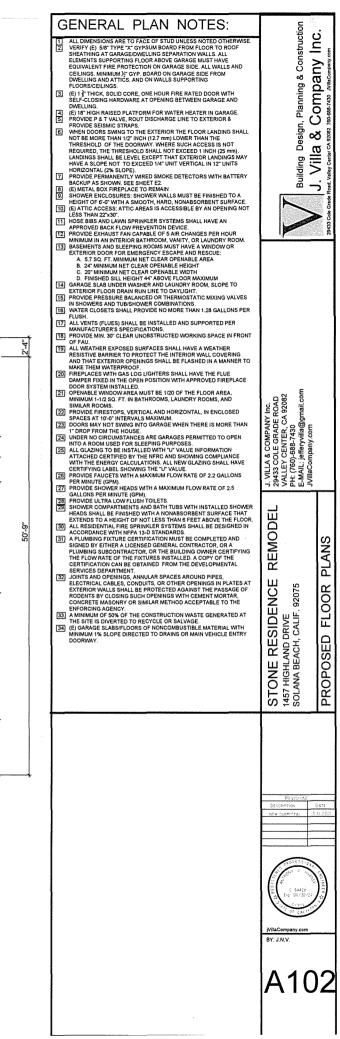


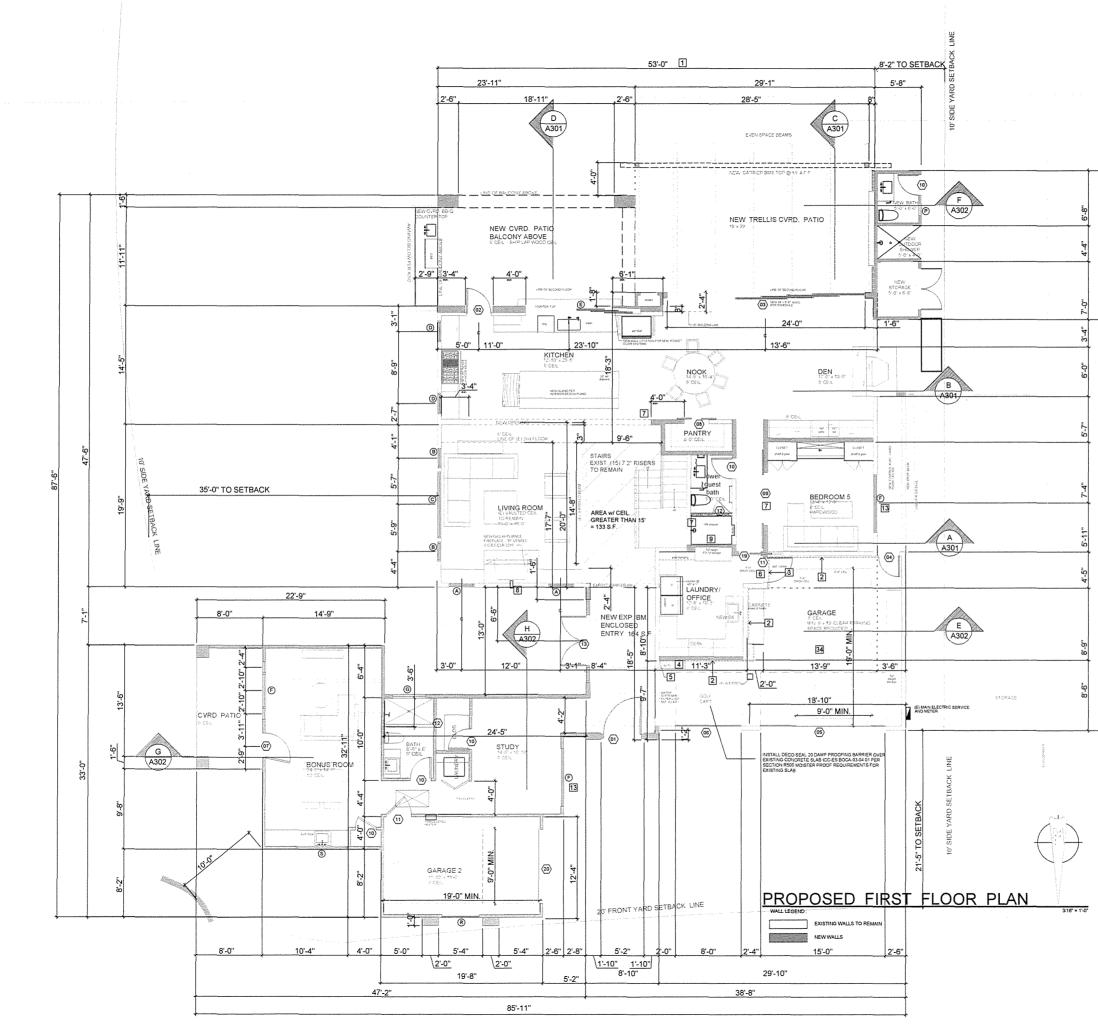


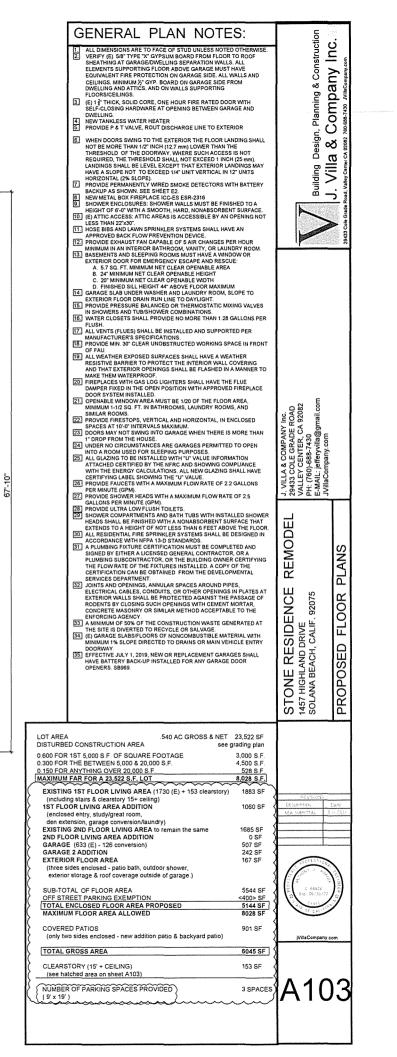
RFTAINING WALL DETAIL A



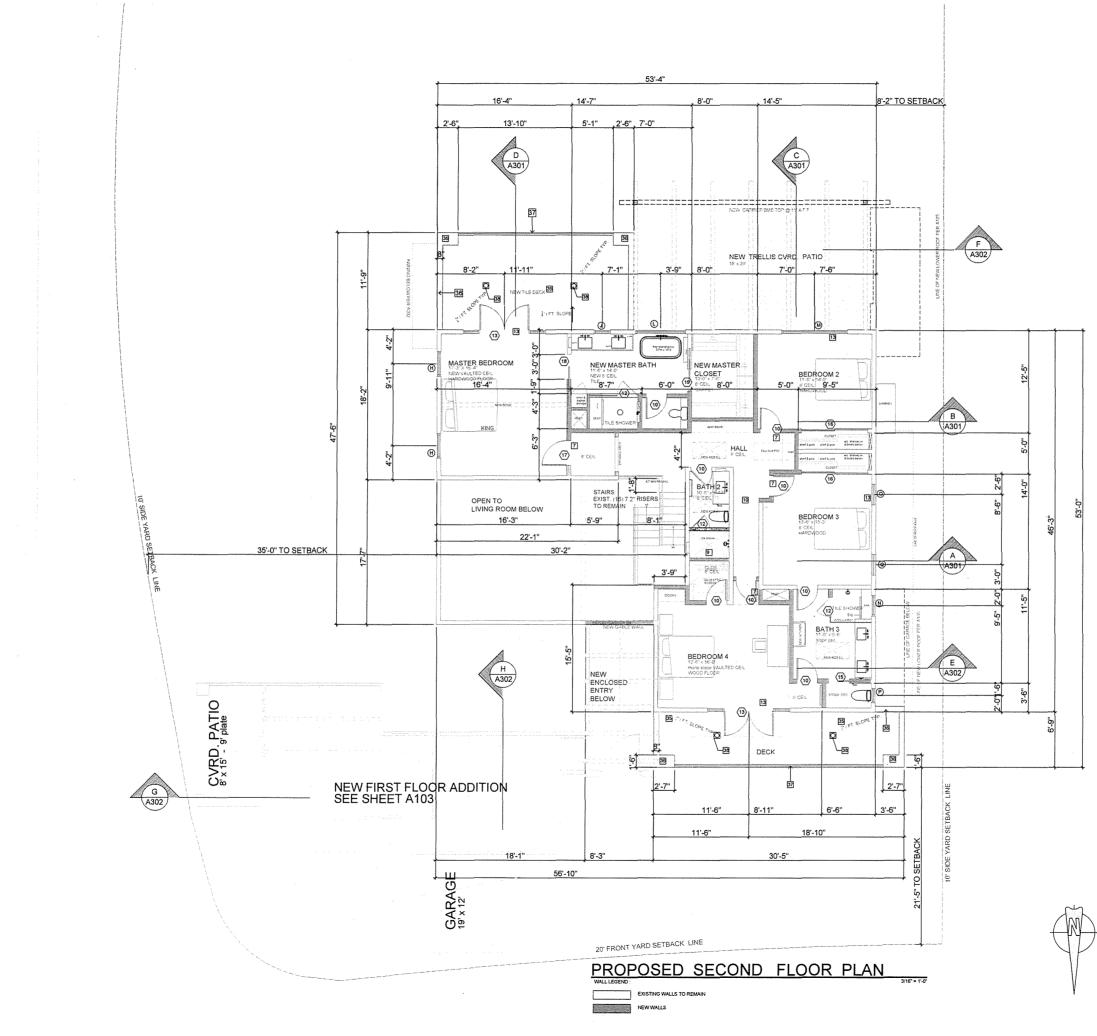


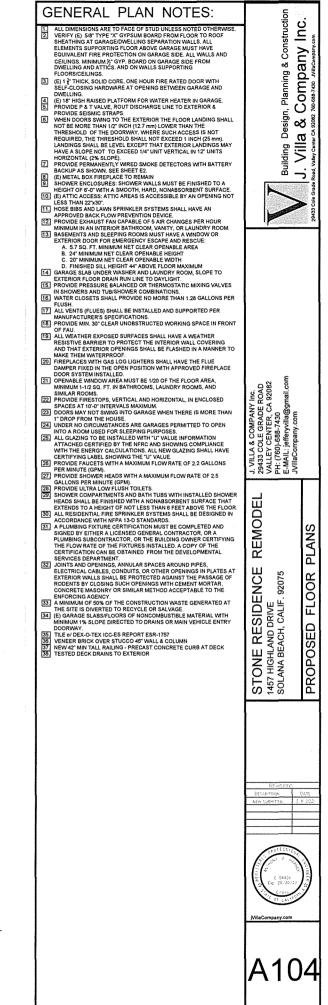


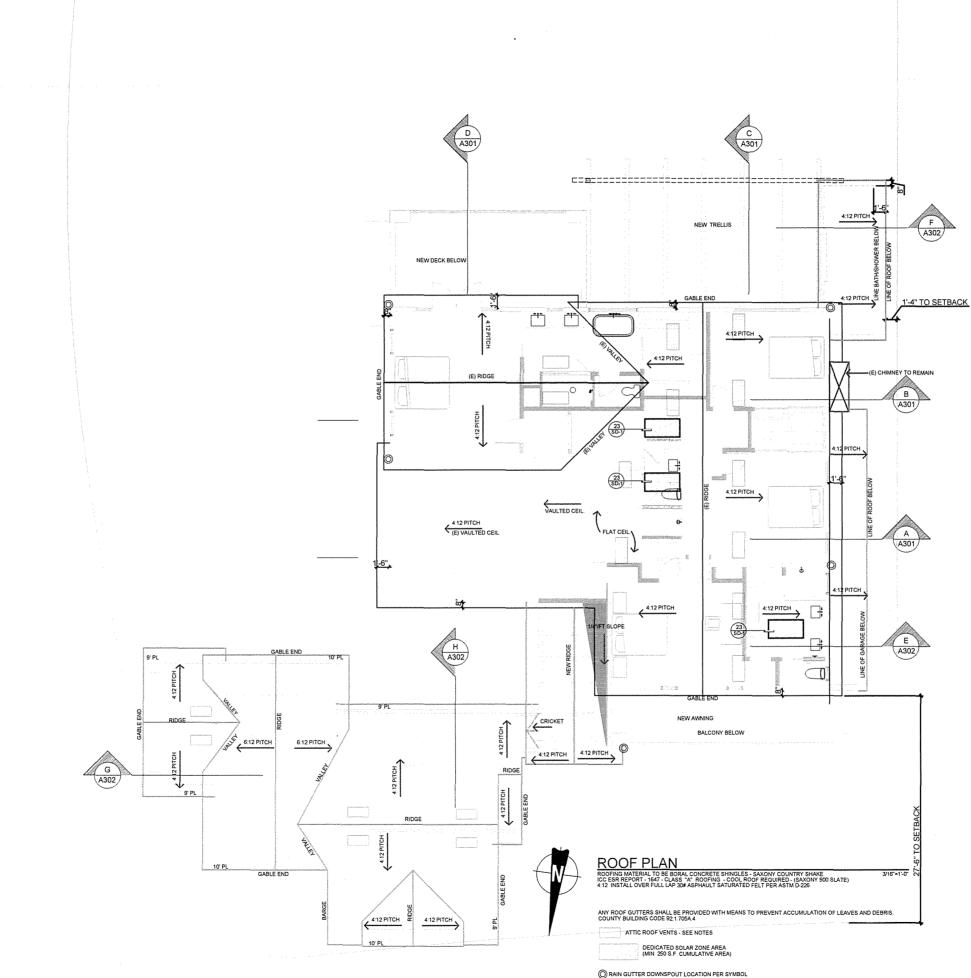




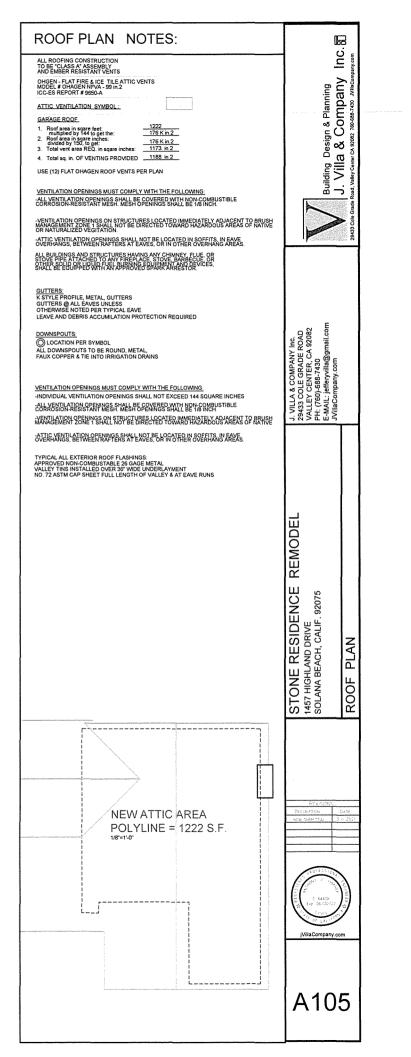
49'-10"

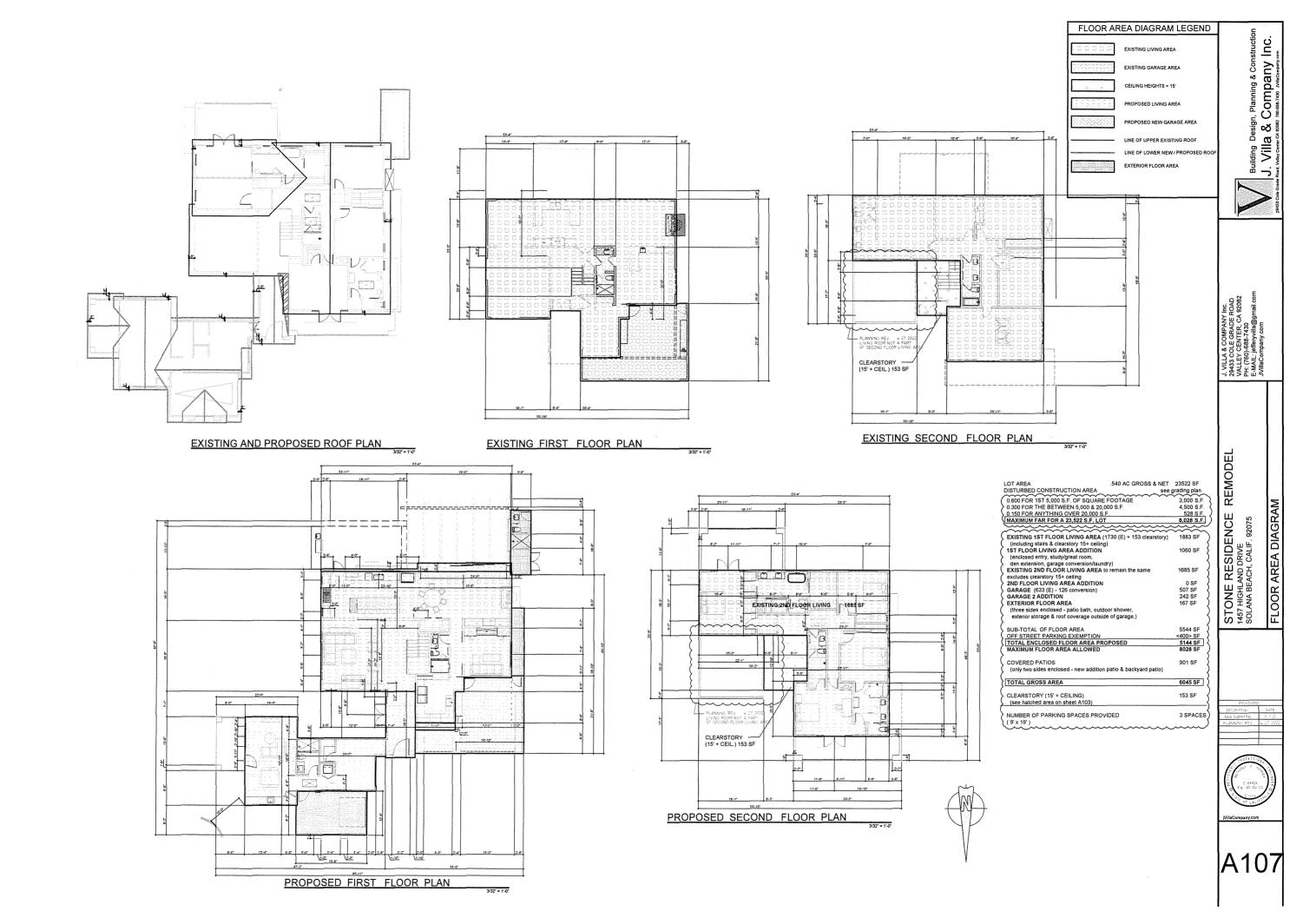


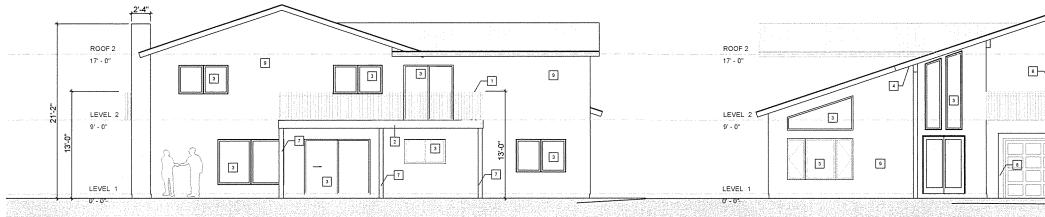




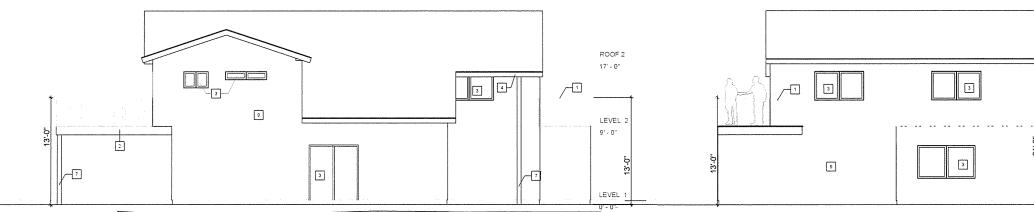
RADIANT BARRIER ROOF PLYWOOD IS REQUIRED ON THIS HOUSE



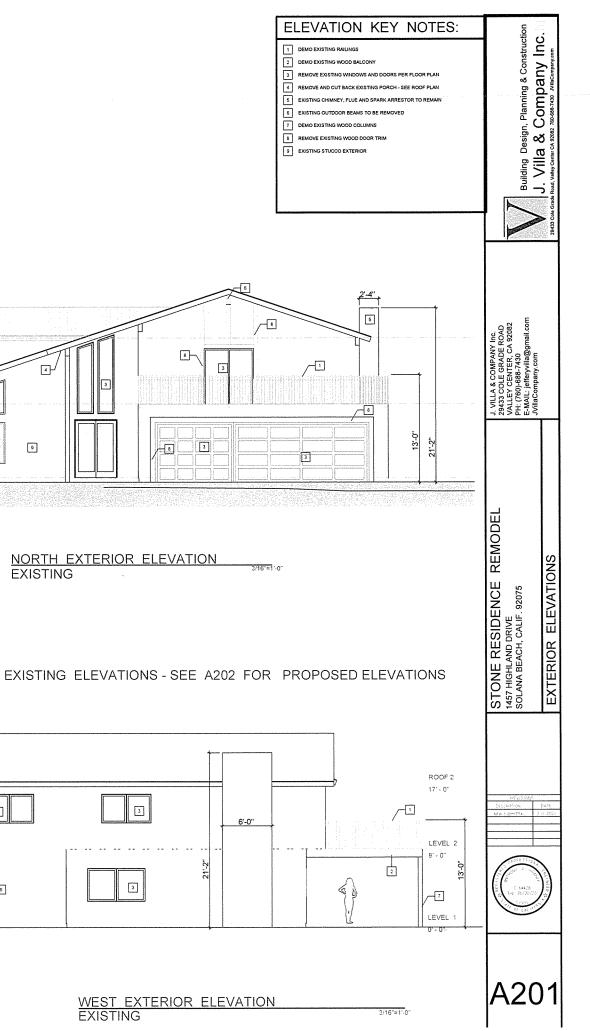


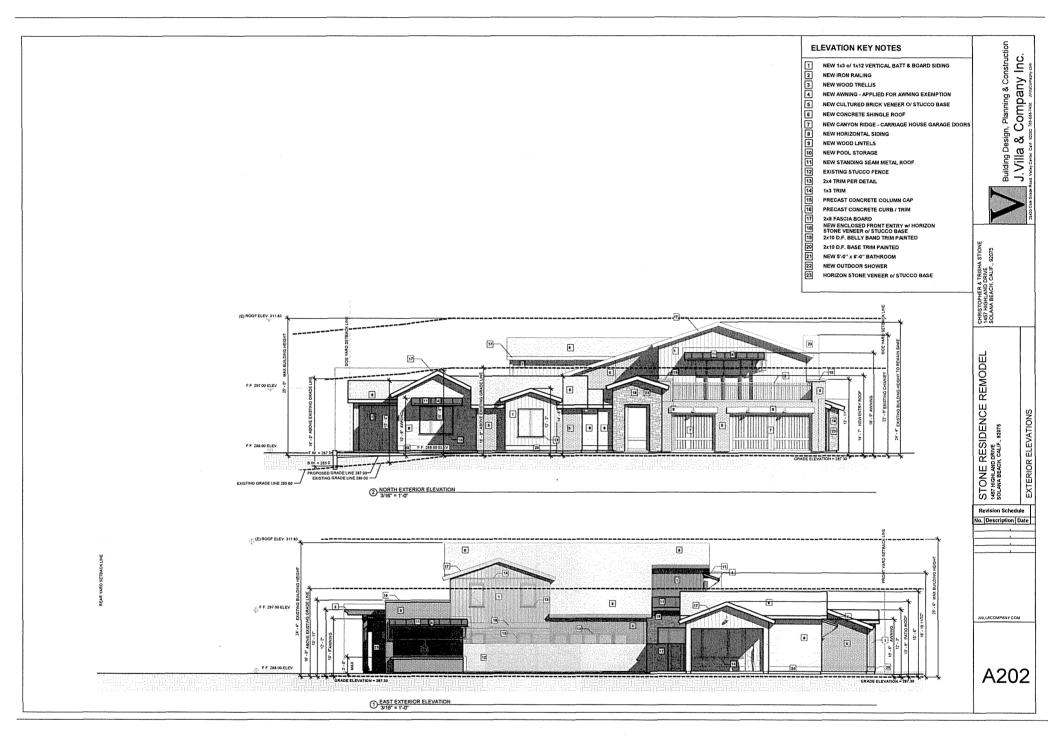


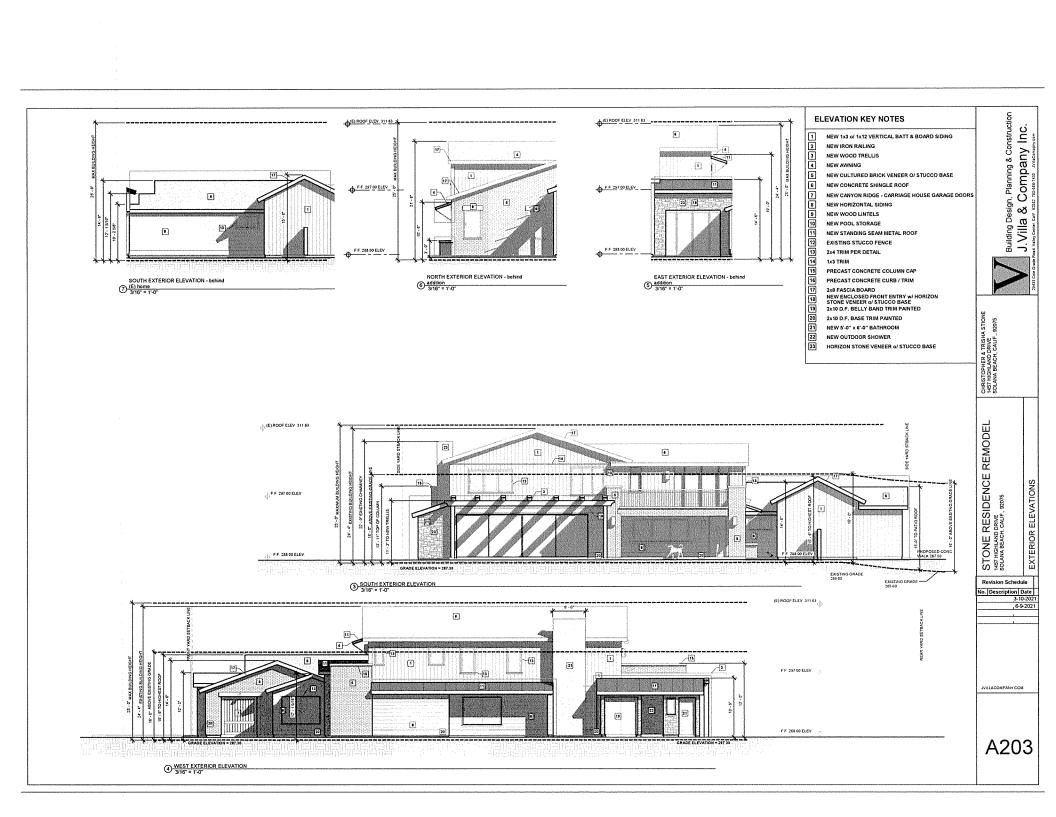
SOUTH REAR EXTERIOR ELEVATION EXISTING 3/16"=1'-0"

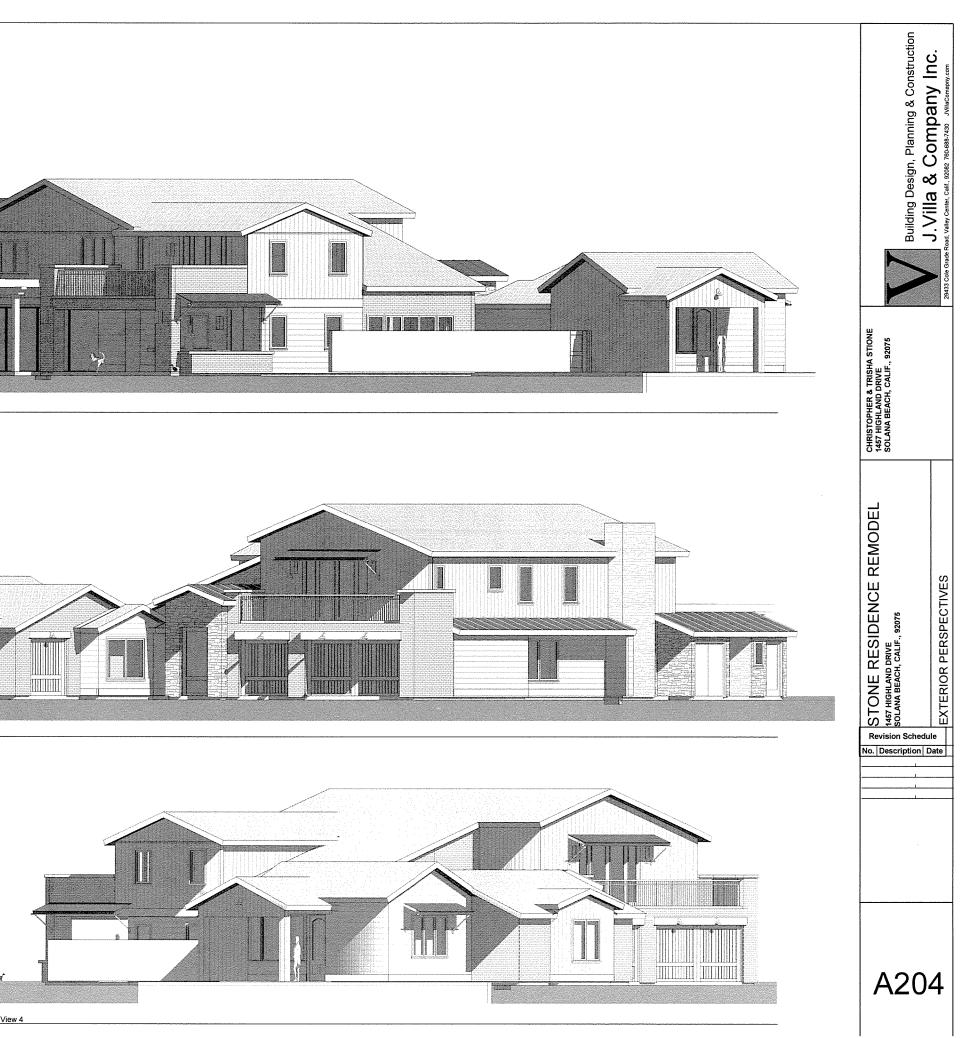


EAST	EXTERIOR	ELEVATION	
EXIST	ING		3/16"=1'-0"



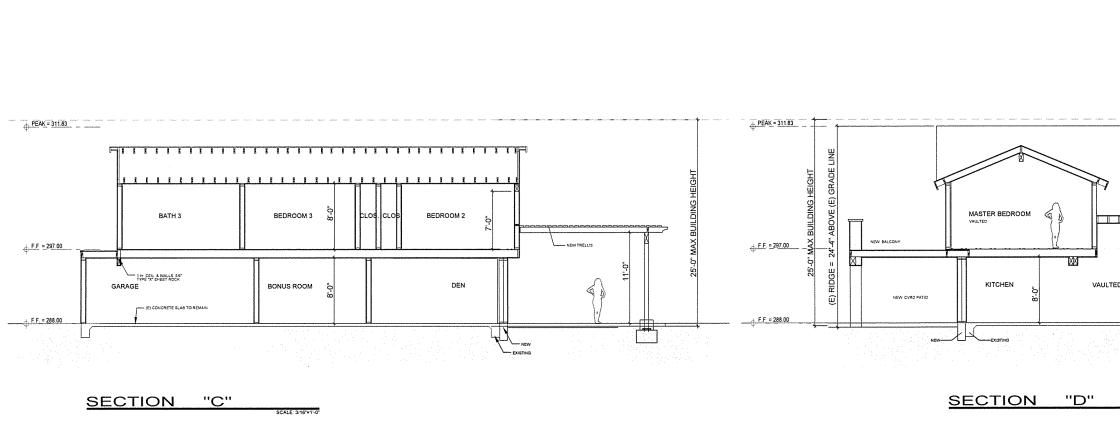


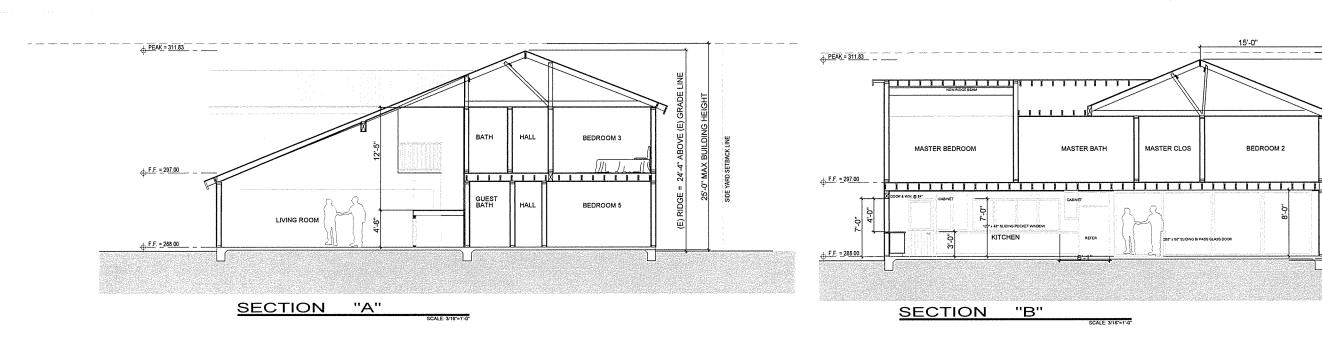


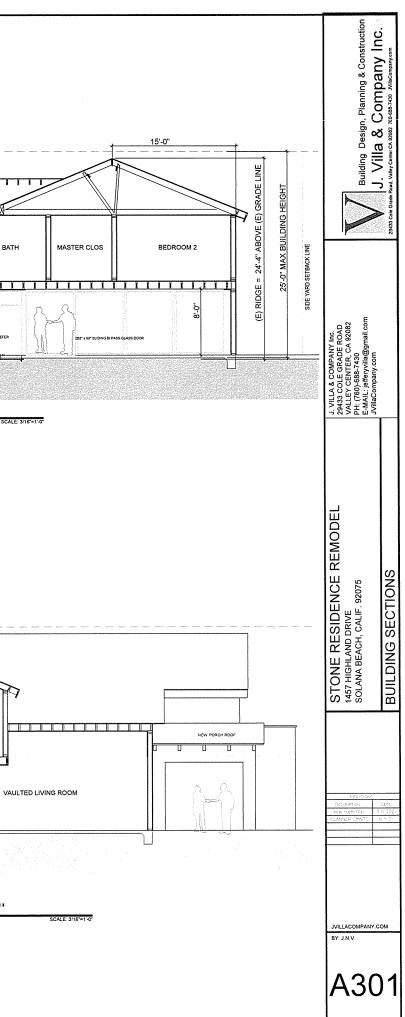












ATTACHMENT 1

J. Villa & Company, Inc.

Design, Planning & Construction Ca. Lic. # 1032293

1 of 1

Awning Exemption for Community Development

February 12, 2021 Letter to the Planning Director

Re: The Stone Residence Addition & Remodel 1457 Highland Avenue Solana Beach, CA 92075 858-454-2238 tstone@cantercompanies.com

From: J. Villa & Company Inc. Jeffery Villa 29433 Cole Grade Road Valley Center, Ca 92082 760-688-7430 jefferyvilla@gmail.com

Dear Mr. Joseph Lim.

We are writing this letter to formally request a waiver for the shade canopy roof awning that is proposed for the front exterior elevation on the above-mentioned project. See the attached exhibit. The maximum height of the awning is in excess of the allowable max. 16', however, we believe the awning will be architecturally appropriate and poses no view obstructions.

Thank you for your consideration on this matter.

Sincerely,

Jeffery Villa J. Villa & Company Inc.







TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT:

STAFF REPORT CITY OF SOLANA BEACH

Honorable Mayor and City Councilmembers
Gregory Wade, City Manager
E: June 8, 2022
DEPT: Engineering Department
Public Hearing: Consideration of Resolutions 2022-063
and 2022-064 Accepting the Final Engineer's Report and
Ordering the Levy and Collection of Annual Assessments
for the City of Solana Beach Lighting Maintenance District
for Fiscal Year (FY) 2022/23

BACKGROUND:

In 1987, the City Council approved formation of the City of Solana Beach Lighting Maintenance District (District) under the provisions of the Landscape and Lighting Act of 1972, Division 15, Part 2, of the California Streets and Highways Code. The District was formed for the purpose of levying and collecting funds for the installation, operation and maintenance of street lighting facilities within the City.

On May 24, 2022, Council passed Resolution 2022-056 approving the Preliminary Lighting Maintenance District Engineer's Report (Report) for proceedings for the annual levy of assessments within a special lighting district and Resolution 2022-057 declaring intention to provide for an annual levy and collection of assessments and setting June 8, 2022 as the date of the Public Hearing.

This item is presented to the City Council to conduct the Public Hearing and consider approving Resolution 2022-063 (Attachment 1) accepting the Final Lighting Maintenance District Engineer's Report and Resolution 2022-064 (Attachment 2) ordering the levy and collection of annual assessments for the District for Fiscal Year (FY) 2022/23.

DISCUSSION:

The District is the successor agency to portions of San Diego County Lighting Maintenance District Nos. 1 and 3 (LMD1 and LMD3). Ballots issued in 1982 and 1984 to levy assessments for LMD1 and LMD3 were approved to have a maximum charge of

CITY COUNCIL ACTION:

\$25.00 per benefit unit. This maximum benefit unit charge will not apply to Zone B of the District as it was formed after Solana Beach was incorporated.

Notice of this public hearing was published in the Union-Tribune on May 27, 2022, as required by Streets and Highways Code and is the only public hearing to receive public input required by law.

The assessment information is to be submitted to the County by August 10th of each year.

The current benefit fee for Zone A is \$8.80 per single-family unit per year and \$1.62 per single-family unit per year in Zone B. Zone B consists of the portion of the City adjacent to San Elijo Lagoon and a segment of the City between San Andres Drive and I-5. This zone is the City's "dark sky" area designated in the General Plan as neighborhoods that seek to preserve their traditional semi-rural character, a major component of which is very low levels of nighttime illumination. Zone A consists of all other properties in the City except those in Zone B.

Attachment 3 is the Final Report for Fiscal Year (FY) 2022/23. The basis for spreading the cost of constructing, operating, maintaining and servicing improvements to the benefiting parcels is based on vehicular trip generation rates. Vehicular trips are directly proportional to the concentration and activity associated with each parcel of land. Derivation of Street Lighting Benefit Units, as shown in the Engineer's Report, is based on the most current trip generation rates published by the San Diego Association of Governments. The improvements include those designated in the District boundaries and shown in the Street Light Master Plan.

Fiscal Year 2022/23 Benefit Fees

The total annual amount to be assessed for street lighting is \$76,849 for FY 2022/23. There is no proposed increase to the annual assessment charged to each property, but the total amount collected has decreased slightly (a total reduction of \$167) due to land use changes in Zone A.

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

The District has been financed by a benefit charge and by using the District's share of one percent ad valorem property tax revenues since FY 1989/90. The amount to be collected from the benefit assessment is proposed to be \$8.80 per benefit unit in Zone A and \$1.62 in Zone B, which is unchanged from last year.

WORK PLAN:

N/A

OPTIONS:

- Approve Staff recommendation.
- Do not confirm Lighting Maintenance District Engineer's Report and annual levy of assessments.
- Provide direction.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council:

- 1. Conduct the Public Hearing: open the public hearing, report Council disclosures, receive public testimony and close the public hearing.
- 2. Adopt Resolution 2022-063 confirming the diagram and assessment and approving the City of Solana Beach Lighting Maintenance District Engineer's Report.
- 3. Adopt Resolution 2022-064 ordering the levy and collection of annual assessments for FY 2022/23 and ordering the transmission of charges to the County Auditor for collection.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

- 1. Resolution 2022-063
- 2. Resolution 2022-064
- 3. FY 2022/23 Lighting Maintenance District Engineer's Report

RESOLUTION 2022-063

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, APPROVING THE FISCAL YEAR 2022/23 ENGINEER'S REPORT REGARDING THE SOLANA BEACH LIGHTING MAINTENANCE DISTRICT

WHEREAS, the City Council, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500 (the "Act"), did, by previous Resolution 2022-056 adopted on May 24, 2022, order the Assessment Engineer, to prepare and file the Fiscal Year (FY) 2022/23 Engineer's Report for the City of Solana Beach Lighting Maintenance District (District); and

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk of the City of Solana Beach, California, and the City Clerk has presented to the City Council such report entitled City of Solana Beach Lighting Maintenance District Engineer's Report FY 2022/23 ("Report") as required by the Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

NOW, THEREFORE, the City Council of the City of Solana Beach, California does resolve as follows:

- 1. The above recitals are true and correct.
- 2. The Report as presented or as modified, contains the following:
 - a. Description of Improvements.
 - b. Diagram of the District.
 - c. Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
 - d. The FY 2022/23 Assessment based upon the Method of Apportionment determined that all costs and expenses of the work and incidental expenses have been apportioned and distributed to the benefiting parcels in accordance with the special benefits received.

ATTACHMENT 1

- e. The FY 2022/23 Annual Budget Costs and Expenses and the resulting FY 2022/23 assessment levy per benefit unit for the fiscal year.
- f. The District Roll containing the levy for each Assessor's Parcel Number within the District for FY 2022/23.
- 3. The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are to be incorporated into the Report.
- 4. The City Council is satisfied with the Report as presented or modified and each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2022/23 annual assessments and spread is in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIIID.
- 5. The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.
- 6. The City Clerk shall certify to the passage and adoption of this resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

PASSED AND ADOPTED this 8th day of June, 2022, at a regularly scheduled meeting of the by the City council of the City of Solana Beach by the following vote:

AYES: Councilmembers -NOES: Councilmembers -ABSENT: Councilmembers -ABSTAIN: Councilmembers -

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney ANGELA IVEY, City Clerk

RESOLUTION 2022-064

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS REGARDING THE CITY OF SOLANA BEACH LIGHTING DISTRICT FOR FISCAL YEAR 2022/23

WHEREAS, the City Council has, by previous resolutions, initiated proceedings to form and declared its intention to levy and collect annual assessments against parcels of land within the City of Solana Beach Lighting Maintenance District (District), for the Fiscal Year commencing July 1, 2022 and ending June 30, 2023 pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500 (Act) to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council, the Engineer's Report entitled City of City of Solana Beach Lighting Maintenance District Engineer's Report Fiscal Year (FY) 2022/23 (Report) in connection with the proposed levy and collection of special benefit assessment upon eligible parcels of land within the District, and the City Council did, by previous Resolution 2022-063 adopted on June 8, 2022, approve such Report; and

WHEREAS, the City Council desires to levy and collect assessments against parcels of land within the District for the Fiscal Year commencing July 1, 2022 and ending June 30, 2023 to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and

WHEREAS, the City Council, following notice duly given, has held a full and fair Public Hearing on June 8, 2022, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIIID.

NOW, THEREFORE, the City Council of the City of Solana Beach, California does resolve as follows:

1. The above recitals are true and correct.

- 2. The City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2022 and ending June 30, 2023, to pay the costs and expenses of operating, maintaining and servicing the landscaping, public lighting improvements and appurtenant facilities located within public places in the District.
- 3. The City Council has carefully reviewed and examined the Report in connection with the District, and the levy and collection of assessments. Based upon its review the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City Council hereby finds and determines that:
 - a. The territory of land within the District will receive special benefits from the operation, maintenance and servicing of the landscaping, lighting, drainage and appurtenant facilities and improvements related thereto.
 - b. The District includes all of the lands so benefited.
 - c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the fiscal year commencing July 1, 2022 and ending June 30, 2023, is apportioned by a formula and method that fairly distributes the net amount among all eligible parcels in proportion to the special benefits, to be received by each parcel from the improvements and services, and the assessments are levied without regard to property valuation.
- 4. The Report and FY 2022/23 assessments, as presented to the City Council and on file in the office of the City Clerk, are hereby confirmed as filed.
- 5. The City Council hereby orders the proposed improvements to be made; the improvements are briefly described as the operation, administration, maintenance and servicing of all public landscaping, lighting improvements and appurtenant facilities and expenses associated with the District, and that will be maintained by the City of Solana Beach or their designee and all such maintenance, operation and servicing of the landscaping, lighting and all appurtenant facilities shall be performed pursuant to the Act. A more complete description of the improvements is detailed in the Report and by reference this document is made part of this resolution.
- 6. The San Diego County Auditor shall place on the County Assessment Roll, opposite each parcel of land, the amount of levy so apportioned by the method of apportionment formula, outlined in the Report and such levies shall be collected at the same time and in the same manner as County taxes are collected pursuant to Chapter 4, Article 2, Section 22646 of the Act. After collection by the

County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the City Treasurer.

- 7. The City Treasurer, shall deposit all money from the assessments collected by the County for the District into a fund for the Solana Beach Lighting District, and such money shall be expended to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto described above.
- 8. The adoption of this resolution constitutes the authorization of the District levy for the Fiscal Year commencing July 1, 2022 and ending June 30, 2023.
- 9. The City Clerk or Clerk's designee is hereby authorized and directed to file the levy with the San Diego County Auditor subsequent to the adoption of this resolution.

PASSED AND ADOPTED this 8th day of June, 2022, at a regularly scheduled meeting of the by the City Council of the City of Solana Beach by the following vote:

AYES:Councilmembers -NOES:Councilmembers -ABSENT:Councilmembers -ABSTAIN:Councilmembers -

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

CITY OF SOLANA BEACH LIGHTING MAINTENANCE DISTRICT ENGINEER'S REPORT FISCAL YEAR 2022/2023



Prepared by: Dan Goldberg Principal Civil Engineer R.C.E. 57292

Prepared May 9, 2022

ATTACHMENT 3

TABLE OF CONTENTS

INTRODUCTION	3
GENERAL DESCRIPTION OF THE DISTRICT	3
DESIGNATION OF ZONES	4
DISTRICT IMPROVEMENT	4
METHOD OF APPORTIONMENT	6
DISTRICT FINANCING	6
ASSESSMENT ROLL	7
CALCULATION OF ASSESSMENT FEES	7
EXHIBIT 1 – STREETLIGHT ZONE MAP	8
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EXHIBIT 3 – BUDGET 2022-2023	11

Introduction

The City of Solana Beach ("City") Lighting Maintenance District ("District") was formed to provide funding for operation, maintenance and servicing of all lights within the City, owned both by City of Solana Beach and San Diego Gas and Electric as shown on the City's Streetlight Master Plan. The City Council, pursuant to the provisions of the "Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Street and Highway Code of California" (Act), desires to levy and collect annual assessment against lots and parcels within the District beginning in the fiscal year beginning July 1, 2022 and ending June 30, 2023. The collected assessments would pay for the operation, maintenance and servicing of the public lighting improvements within the City. The proposed assessments are based on the City's estimate for the cost for fiscal year 2022/2023 to maintain the District that provides a special benefit to properties assessed within the District. The assessment rates set for Fiscal Year 2022/2023, as set forth in this Engineer's Report ("Report"), do not exceed the maximum rates established at the time the District was formed, therefore, the City and the District are not required to go through property owner ballot procedure to establish the 2022/2023 assessment rates. This report describes the District boundaries and the proposed operation, maintenance and services to be assessed to the property owners located within the District. For this Report, each lot or parcel to be assessed refers to an individual property and is assigned its own Assessment Parcel Number ("APN") by the San Diego County ("County") Assessor's Office as shown on the latest equalization roll of the assessor. Following the conclusion of the Public Hearing, the City Council will confirm the Report as submitted or amended and may order the collection of the assessments for Fiscal Year 2022/2023.

General Description of the District

The boundaries of the District are defined as being contiguous with the boundaries of the City of Solana Beach. The properties within the District include single-family residential, multi-family residential, timeshare, multiuse, commercial and industrial parcels.

Section 22573, Landscape and Lighting Act of 1972 ("1972 Act"), requires assessments to be levied according to benefit rather than according to assessed value. This section of the 1972 Act states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements." The 1972 Act also provides for the classification of various areas within an assessment district into different zones where, "...by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory, which will receive substantially the same degree of benefit from the improvements. An assessment district may consist of contiguous or non-contiguous areas."

Properties owned by public agencies, such as a city, county, state, or the federal government, are not assessable without the approval of the particular agency. For this reason, they are traditionally not assessed.

Designation of Zones

The District consists of two zones in the City of Solana Beach; Zone "A" and Zone "B". Properties within Zone "A", which represent the majority of the parcels in the City, benefit from streetlights on six significant circulation element streets as well as streetlights on their local streets. Properties within Zone "B", also known as "Dark Sky Zone", do not have streetlights on their local streets. These properties benefit only from streetlights on circulation element streets and do not benefit from streetlights on local streets. A map showing the boundaries of the District and the zones are on file in the office of the City Engineer and is also attached herein as Exhibit 1.

District Improvements

The public lighting improvements to be maintained and serviced include but are not limited to the following:

- Maintenance, repair and replacement of public light poles and fixtures, including changing light bulbs, painting, photoelectric cell repair or replacement, repairing damages caused by automobile accidents and vandalism, and repairing normal deterioration caused by time and weather.
- Electrical conduit repair and replacement due to damage by vandalism and normal deterioration.
- Service-call maintenance repair and replacement including painting, replacing worn out electrical components and repairing damage due to accidents, vandalism, and normal deterioration.
- Payment of the electrical bill for the existing street lighting system.
- Responding to constituent and business inquiries and complaints regarding the public lighting.

Maintenance

The City provides services and furnishes materials for the ordinary and usual maintenance, operation and servicing of public lighting improvements facilities and appurtenant facilities. This includes inspecting lights during daylight as well as evening hours for condition assessment and performing repair, removal or replacement of all or part of any of the streetlights found to be inoperable in order to provide for the health welfare and safety of the residents in the district.

Servicing

The City workforces along with assistance from private contractors provide all labor, materials, equipment and utilities necessary to maintain and operate the public lighting improvements or appurtenant facilities in order to provide adequate illumination.

City's Streetlight System

The City's streetlight system consists of streetlights which are owned by the San Diego Gas and Electric (SDG&E) and streetlights that are owned by the City of Solana Beach. A listing (printout) showing the type, size, location and ownership of the specific streetlights in the City is on file in the Office of the City Engineer. There are currently 801 streetlights in the District of which 149 are located on circulation element streets such as Highway 101, Lomas Santa Fe Drive, Via De La Valle, Cedros Avenue, San Andres Drive, Highland Avenue and Stevens Avenue. The remaining 652 streetlights are located on local streets. Approximately 274 streetlights are owned and maintained by SDG&E and the rest are owned and maintained by the City of Solana Beach. The City pays SDG&E for the use of their streetlights. For the purpose of this report, all lights have been analyzed regardless of ownership. Additionally, there are 247 bollard lights and 16 pedestrian pole lights on the Coastal Rail Trail that are included in the District.

Streetlight Retrofit

In April 2012, the City entered into an agreement with Chevron Energy Solution (Chevron ES) for a series of energy efficient projects, which included retrofitting all Cityowned streetlights to the latest LED technology. This project replaced the approximately two-thirds of the streetlights throughout the City that are owned and operated by the City. The remaining one-third of the streetlights were not retrofitted because they are owned and operated by SDG&E. Because of this partial ownership arrangement, a few streetlights in some neighborhoods remained unchanged.

Capital Improvement Projects

Since the City-owned streetlights were converted to LED fixtures in 2012, there was not a need for a capital improvement project for the streetlights this past year.

Method of Apportionment

The 1972 Act requires that a parcel's assessment may not exceed the reasonable cost for the proportional benefit conferred to that parcel. To establish the benefit to the individual lots or parcels within the district, an Equivalent Benefit Unit ("EBU") system based on land use is used along with special consideration based on City's "Dark Sky Zone". Each parcel of land in the District was determined by the Engineering Department to have a specific land use. Each land use type was assigned a land use factor determined by trip generation rates developed by San Diego Association of Government (SANDAG). If a land use was not included in the SANDAG's study, the Engineering Department made a determination as to its probable trip generation compared to that of a single family residential and assigned a land use factor accordingly. Single-family residential units were assigned a land use factor of 1.0 regardless of its size. The theory is that all single-family residential units, regardless of parcel size, generate approximately the same number of trips and therefore receive the same benefit from the use of streets and their appurtenances such as streetlights. Under this method, vacant lots are assigned an EBU of "0". Exhibit 2 provides the EBU determination for all land uses within the City.

District Financing

The District will be financed by assessing a benefit assessment and by using the District's share of 1.0 percent ad valorem tax revenues. The amount to be generated from the benefit assessment is \$8.80 per benefit unit in Zone "A" and \$1.62 per benefit unit in Zone "B". As mentioned above, the total amount of revenue to be generated by assessment was calculated from a methodology, which identifies two benefit zones within the District. This methodology assumes that circulation element streetlights provide City-wide benefit and therefore properties located in Zone "B", the Dark Sky Zone properties, are assessed for this portion of the District's expenses only. Properties located within Zone "A" are assessed for expenses associated with the streetlights located on the circulation element streets as well as those on local streets. Both the circulation element streetlight benefit and local streetlight benefit are allotted in proportion to the Average Daily Traffic (ADT) generated by properties within the District to establish equivalent benefit charge per property. These are estimates only because the County Assessor's information will not be available until August 2022. The City does

not assess governmental agencies owning properties within the District. See Exhibit 3 for the proposed District budget.

Assessment Roll

Parcel identification, for each lot or parcel within the District shall be the parcel as shown on the County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within the District, along with the proposed assessment amounts, has been submitted to the City Clerk, under a separate cover, and by reference is made part of this Report. Said listing of parcels to be assessed shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in Fiscal Year 2022/2023. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Calculation of Assessment Fees

Following is a calculation of assessment fees for the Solana Beach Lighting District. There are two zones in this lighting district; Zone "A" and Zone "B".

Total streetlights on six circulation element streets	149
Total streetlights on local streets	652
Total streetlights	801
Bollard lights on Coastal Rail Trail	247
Pedestrian pole lights on Coastal Rail Trail	16
Total Benefit Units in Zone "A"	8,645
Total Benefit Units in Zone "B"	477
Assessment per Benefit Unit in Zone "A"	\$8.80
Assessment per Benefit Unit in Zone "B"	\$1.62
Total Assessment for Zone "A"	\$76,076
Total Assessment for Zone "B"	\$773
Total Assessment for the District	\$76,849

EXHIBIT 1

STREETLIGHT ZONE MAP

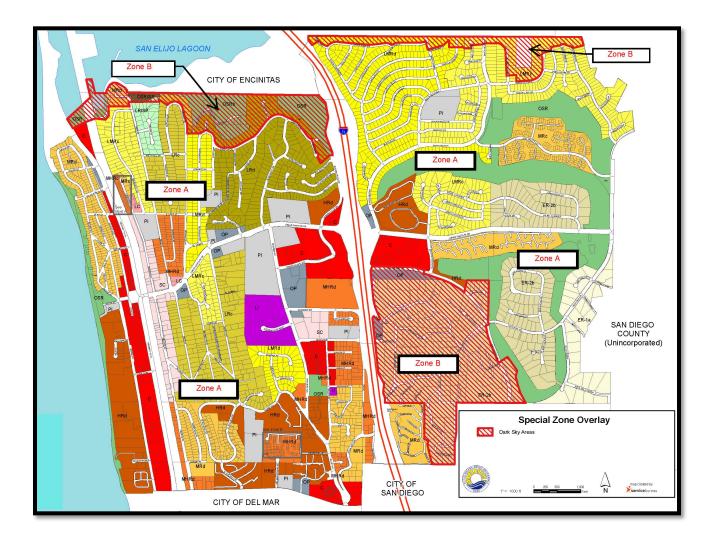


EXHIBIT 2

DERIVATION OF STREETLIGHT BENEFIT UNITS

Traffic generation rates are derived from a report issued by the San Diego Association of Governments (SANDAG) dated April 2002. The information in the report is based on the San Diego Traffic Generators manual. Land uses are defined by the County Assessor. Using traffic generated by single family dwellings as 10 per dwelling unit (d.u.) or 40 per acre, the derivation of Benefit Units from land use is as follows:

LAND USE	BENEFIT UNITS	HOW DERIVED
Vacant Land	0.0	Generates little or no traffic. Assigned a value of 0.0
Residential	1.0/d.u.	<u>10 trips/d.u.</u> 10 trips/d.u.
Time Shares	.02/Time Share	<u>0.2 trips/time share</u> 10 trips/d.u.
Mobilehome/Trailer Parks	0.5/Space	<u>5 trips/d.u. or space</u> 10 trips/d.u.
1-3 Story Misc. Stores	10.0/Acre	<u>400 trips/acre</u> 40 trips/acre
4+ Story Offices/Stores	15.0/Acre	<u>600 trips/acre</u> 40 trips/acre
Regional Shopping Center Medical, Dental, Animal Hospital	12.5/Acre	<u>500 trips/acre</u> 40 trips/acre
Community Shopping Center	17.5/Acre	<u>700 trips/acre</u> 40 trips/acre
Neighborhood Shopping Center	30.0/Acre	<u>1200 trips/acre</u> 40 trips/acre

Hotel, Motel	5.0/Acre	<u>200 trips/acre</u> 40 trips/acre
Convalescent Hospital, Rest Home	1.0/Acre	<u>40 trips/acre</u> 40 trips/acre
Office Condominiums	0.5/Condo	<u>20 trips/condo</u> 10 trips/d.u.
Parking lot, Garage, Used Cars, Auto Sales/Service, Service Station	7.5/Acre	<u>300 trips/acre</u> 40 trips/acre
Bowling Alley	7.5/Acre	<u>300 trips/acre</u> 40 trips/acre

EXHIBIT 3

STREETLIGHT DISTRICT

PROPOSED BUDGET

FISCAL YEAR 2022-23

	Amended Budget Proposed Budg 2021-22 2022-23	
COSTS		
Energy	\$93,600	\$93,600
Maintenance	208,970	199,942
Administration	109,825	113,138
Capital Outlay	0	0
Debt Service	70,400	70,400
Contingency Reserve	3,235,361	3,421,081
TOTAL COSTS	\$3,718,156	\$3,898,161

FUNDING		
Property Taxes	\$521,100	\$542,100
Benefit Fees	77,000	77,000
Interest	40,500	40,500
Intergovernmental	3,200	3,200
Fund Balance	3,076,356	3,235,361
TOTAL RESOURCES	\$3,718,156	\$3,898,161



TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT:

STAFF REPORT CITY OF SOLANA BEACH

Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 DEPT: Engineering Department Public Hearing: Consideration of Resolutions 2022-061 and 2022-062 Accepting the Final Engineer's Report and Ordering the Levy and Collection of Annual Assessments for the City of Solana Beach Coastal Rail Trail Maintenance District for FY 2022/23

BACKGROUND:

In 2006, the City Council adopted a resolution forming the City of Solana Beach Coastal Rail Trail (CRT) Maintenance District (District) under the provisions of the Landscape and Lighting Act of 1972, Division 15, Part 2, of the California Streets and Highways Code (the 1972 Act). The District was formed for the purpose of levying and collecting funds for the operations, maintenance, and servicing of landscaping, lighting and all appurtenant facilities related to the District.

On May 24, 2022, the City Council adopted Resolutions 2022-053, 2022-054 and 2022-055 initiating the proceedings for the annual levy of assessments for the District; approving the preliminary CRT Maintenance District Engineer's Report (Report) for the Fiscal Year (FY) 2022/23 annual levy of assessments for the District; declaring the City's intent to provide for the annual levy and collection of assessments for the District; and setting a time and place for the public hearing, respectively.

This item is presented to the City Council to conduct the Public Hearing and to consider Resolution 2022-061 (Attachment 1) accepting the Final CRT Maintenance District Engineer's Report and Resolution 2022-062 (Attachment 2) ordering the levy and collection of annual assessments for the District for FY 2022/23.

DISCUSSION:

The District's major costs are for the maintenance and operation of the Coastal Rail Trail (CRT). The maintenance items include landscaping, irrigation and hardscape

CITY COUNCIL ACTION:

maintenance, including tree trimming and graffiti removal. The costs also include the utility charges for water.

The District budget includes funds for capital replacement costs for possible replacement of the following items: landscape, irrigation, pedestrian/bike path and hardscape items. The capital replacement costs also include an operating reserve of 10% of the direct operating and maintenance costs.

The District's assessment methodology uses an Equivalent Benefit Unit (EBU) System. The EBU method of apportioning benefit is typically viewed as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act. The EBU for the proposed District establishes the single-family detached residential unit as the basic unit, representing 1.0 EBU. The following summarizes the EBU application by land use:

Land Use

<u>EBU</u>

Single-Family Residential	1.0 per parcel
Residential Condominium	1.0 per dwelling unit
Multi-Family Residential	0.75 per dwelling unit
Planned Residential Development	1.0 per proposed unit
Commercial/Industrial	1.0 per parcel
Vacant Single-Family Residential	1.0 per parcel
Vacant Multi-Family Residential	0.75 per parcel
Vacant Commercial/Industrial	1.0 per parcel

The methodology also identifies parcels that are exempt from the proposed District. They may include, but are not limited to, parcels identified as public streets, roadways, dedicated public easements, open space, and rights-of-way. These properties, as well as other publicly owned properties such as schools, the fire station and community centers, are considered to receive little or no benefit from the improvements of the proposed District.

In addition to assigning each property an EBU by land type, the assessment methodology utilizes three zones based on the location of parcels in proximity to the CRT. Properties located the closest to the CRT will receive a greater special benefit than those properties that are located the farthest away from the CRT. A factor is applied to each of the zones according to their locations. The three zones are as follows:

<u>Zone 1:</u>

This zone includes all properties generally located within a few blocks of the CRT. The properties are located east of Acacia Avenue and Sierra Avenue and west of Rios Avenue. Parcels in this zone are assessed the EBU amounts based on land use and are then multiplied by a factor of three.

<u>Zone 2:</u>

This zone includes all properties that are generally located west of Acacia Avenue and those properties located east of Rios Avenue and west of Interstate 5. Parcels in this zone are assessed the EBU amounts based on land use and are then multiplied by a factor of two.

<u>Zone 3:</u>

This zone includes properties located east of Interstate 5. Parcels in this zone are assessed the EBU amounts based on land use and are then multiplied by a factor of 0.5.

The following shows the maximum assessment rates proposed to be levied in the FY 2022/23 by land use:

		Base Rate	Base Rate	Base Rate
Land Use Description	Per	Zone 1	Zone 2	Zone 3
	Lot or			
Single-Family Residential	Parcel	\$24.06	\$16.04	\$4.01
	Dwelling			
Residential Condominium	Unit	\$24.06	\$16.04	\$4.01
	Dwelling			
Multi-Family Residential	Unit	\$18.04	\$12.03	\$3.01
	Lot or			
Planned Residential	Dwelling			
Development	Unit	\$24.06	\$16.04	\$4.01
Commercial/Industrial	Parcel	\$24.06	\$16.04	\$4.01
Vacant Single-Family				
Residential	Parcel	\$24.06	\$16.04	\$4.01
Vacant Multi-Family Residential	Parcel	\$18.04	\$12.03	\$3.01
Vacant Commercial/Industrial	Parcel	\$24.06	\$16.04	\$4.01
	1 week of			
Timeshare Units	ownership	\$ 0.00	\$ 0.00	\$0.00
Exempt Parcels	Parcel	\$ 0.00	\$ 0.00	\$0.00
Public Owned Parcels	Parcel	\$ 0.00	\$ 0.00	\$0.00

The 1972 Act requires the City Council to adopt a resolution annually directing the preparation and filing of an Annual Report and a Resolution of Intention to renew the annual assessments for the District. The resolutions declare the City Council's intention to levy and collect assessments and set the date of the public hearing at which the assessments will be levied. The law requires the assessment information to be submitted to the County by August 10th of each year.

Fiscal Year 2022/23 Benefit Fees

Attachment 3 is the proposed Coastal Rail Trail Maintenance District Engineer's Report for FY 2022/23 dated May 24, 2022 (Report). The Report contains an overview of the District, a description of the services and improvements to be maintained, the proposed FY 2022/23 Budget, and the method of apportionment.

The Report identifies and allocates costs and assessments of the District based on provisions of the 1972 Act and the Streets and Highways Code of California. Per the 1972 Act, the Maximum Assessment may be increased using the lesser of the increase in the San Diego Consumer Price Index for All Urban Consumers (CPI-U) or the maximum of the first year levy beginning in Fiscal Year 2007/2008, known as the Assessment Range Formula (2.0%). The Maximum Assessment adjusted annually by this formula is not considered an increased assessment because it is consistent with the formula approved by the voters in January 2006. A copy of the Assessment Roll is available for review in the Office of the City Clerk.

The CPI-U for 2021 was 5.21%. Since the maximum amount the assessment is allowed to increase each year is equal to the CPI-U but not greater than 2.00%, the assessments for FY 2022/23 are proposed to increase by 2.00% per Table 1 of the Report. The City has notified the property owners about levying and collecting the assessment in the Coastal Rail Trail Maintenance District by publishing a notice of this public hearing in the San Diego Union-Tribune.

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

The District began assessing a benefit charge in FY 2006/07. The CPI-U for 2021 was 5.21%. Since the maximum amount the assessment is allowed to increase each year is equal to the CPI-U but not greater than 2.00%, the assessments for FY 2022/23 are proposed to increase by 2.00% per Table 1 of the Report (and indicated above). The Assessment Amount per Equivalent Benefit Unit for FY 2022/23 is \$8.02. This is \$0.16 more per EBU than last year's assessment and is consistent with the approval of the District by the vote of the property owners in January 2006.

Based on the above methodology and included in the Engineer's Report, the CRT is expected to receive \$83,779 in benefit charge revenues. Total expenditures that are expected to be spent on the CRT are \$93,901. The shortfall of \$10,122, or the difference between the amount expected to be received (\$83,779) and the amount expected to be spent (\$93,901), will be covered by available projected reserves in the CRT fund of \$104,498 on July 1, 2022. The CRT fund should keep reserves equal to approximately 50% of the annual assessment amount. The proposed budget will reduce the CRT fund balance to approximately \$94,376 by June 30, 2023. This reserve will still be over the 50%

recommended maximum fund balance of \$41,890. Once the reserves drop below the 50% recommended maximum fund balance, additional funds will need to be appropriated from non-CRT funding sources.

WORK PLAN:

Renewal of the District is consistent with the Fiscal Sustainability section of the FY 2022/23 Work Plan.

OPTIONS:

- Approve Staff recommendation.
- Do not renew the CRT Maintenance District and fund the cost for maintenance of the CRT through the General Fund.
- Provide direction.

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council:

- 1. Conduct the Public Hearing: open the public hearing, report Council disclosures, receive public testimony, close the public hearing.
- 2. Adopt Resolution 2022-061, approving the Engineer's Report regarding the Coastal Rail Trail Maintenance District.
- 3. Adopt Resolution 2022-062, ordering the levy and collection of the annual assessments regarding the Coastal Rail Trail Maintenance District for Fiscal Year 2022/23.

CITY MANAGER'S RECOMMENDATION:

Approve Department Recommendation.

Gregory Wade, City Manager

Attachments:

- 1. Resolution 2022-061
- 2. Resolution 2022-062
- 3. Engineer's Report for FY 2022/23

RESOLUTION 2022-061

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, APPROVING THE FISCAL YEAR 2022/23 ENGINEER'S REPORT REGARDING THE COASTAL RAIL TRAIL MAINTENANCE DISTRICT

WHEREAS, the City Council, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500 (the "Act"), did by previous Resolution 2022-054 adopted on May 24, 2022 order the Assessment Engineer, Koppel & Gruber Public Finance, to prepare and file the Fiscal Year (FY) 2022/23 Engineer's Report for the City of Solana Beach Coastal Rail Trail Maintenance District (District); and

WHEREAS, the Assessment Engineer has prepared and filed with the City Clerk of the City of Solana Beach, California and the City Clerk has presented to the City Council such report entitled City of Solana Beach Coastal Rail Trail Maintenance District Engineer's Report FY 2022/23 dated May 24, 2022 (Report) as required by the Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report, and is satisfied that the levy for each parcel has been calculated in accordance with the special benefits received from the operation, maintenance and services performed, as set forth in the Report.

NOW, THEREFORE, the City Council of the City of Solana Beach, California does resolve as follows:

- 1. The above recitals are true and correct.
- 2. The Report as presented or as modified, contains the following:
 - a. Description of Improvements.
 - b. Diagram of the District.
 - c. Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.

- d. The FY 2022/23 Assessment based upon the Method of Apportionment as approved by the property owners pursuant to the provision of the California Constitution Article XIIID Section 4.
- e. An Assessment Range Formula for calculating annual inflationary adjustments to the initial "Maximum Assessment" (Adjusted Maximum Levy per benefit unit), also approved by the property owners.
- f. The FY 2022/23 Annual Budget (Costs and Expenses) and the resulting FY 2022/23 assessment (levy per benefit unit) for the fiscal year.
- g. The District Roll containing the levy for each Assessor's Parcel Number within the District for FY 2022/23.
- The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are to be incorporated into the Report.
- 4. The City Council is satisfied with the Report as presented or modified and each and all of the budget items and documents as set forth therein, and is satisfied that the FY 2022/23 annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIIID.
- 5. The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

6. The City Clerk shall certify to the passage and adoption of this resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

PASSED AND ADOPTED this 8th day of June, 2022, at a regularly scheduled meeting of the by the City council of the City of Solana Beach by the following vote:

AYES:Councilmembers -NOES:Councilmembers -ABSENT:Councilmembers -ABSTAIN:Councilmembers -

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

RESOLUTION 2022-062

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF ANNUAL ASSESSMENTS REGARDING THE COASTAL RAIL TRAIL MAINTENANCE DISTRICT FOR FISCAL YEAR 2022/23

WHEREAS, the City Council has, by previous Resolutions 2022-053, 2022-054 and 2022-055 adopted on May 24, 2022, initiated proceedings to form and declare its intention to levy and collect annual assessments against parcels of land within the City of Solana Beach Coastal Rail Trail Maintenance District ("District"), for the Fiscal Year (FY) commencing July 1, 2022 and ending June 30, 2023 pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500 (Act) to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and

WHEREAS, Koppel & Gruber Public Finance, the Assessment Engineer selected by the City Council, has prepared and filed with the City Clerk, and the City Clerk has presented to the City Council the Engineer's Report entitled City of Solana Beach Coastal Rail Trail Maintenance District Engineer's Report FY 2022/23 dated May 24, 2022 (Report) in connection with the proposed levy and collection of special benefit assessment upon eligible parcels of land within the District, and the City Council did by previous Resolution 2022-061 adopted on June 8, 2022 approve such Report; and

WHEREAS, the City Council desires to levy and collect assessments against parcels of land within the District for the Fiscal Year commencing July 1, 2022 and ending June 30, 2023 to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto; and

WHEREAS, the City Council, following notice duly given, has held a full and fair Public Hearing on June 8, 2022, regarding the levy and collection of assessments as described in the Report prepared in connection therewith, and considered all oral and written statements, protests and communications made or filed by interested persons regarding these matters, pursuant to the Act and in accordance with the provisions of the California Constitution Article XIIID.

NOW, THEREFORE, the City Council of the City of Solana Beach, California does resolve as follows:

1. The above recitals are true and correct.

- 2. The City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2022 and ending June 30, 2023, to pay the costs and expenses of operating, maintaining and servicing the landscaping, public lighting improvements and appurtenant facilities located within public places in the District.
- 3. The City Council has carefully reviewed and examined the Report in connection with the District, and the levy and collection of assessments. Based upon its review of the Report, a copy of which has been presented to the City Council and which has been filed with the City Clerk, the City Council hereby finds and determines that:
 - a. The territory of land within the District will receive special benefits from the operation, maintenance and servicing of the landscaping, lighting, drainage and appurtenant facilities and improvements related thereto.
 - b. The District includes all of the lands so benefited; and
 - c. The amount to be assessed upon the lands within the District, in accordance with the proposed budget for the fiscal year commencing July 1, 2022 and ending June 30, 2023 is apportioned by a formula and method that fairly distributes the net amount among all eligible parcels in proportion to the special benefits to be received by each parcel from the improvements and services, and the assessments are levied without regard to property valuation.
- 4. The Report and FY 2022/23 assessments, as presented to the City Council and on file in the office of the City Clerk, are hereby confirmed as filed.
- 5. The City Council hereby orders the proposed improvements to be made; the improvements are briefly described as the operation, administration, maintenance and servicing of all public landscaping, lighting improvements and appurtenant facilities and expenses associated with the District, and that will be maintained by the City of Solana Beach or their designee and all such maintenance, operation and servicing of the landscaping, lighting and all appurtenant facilities shall be performed pursuant to the Act. A more complete description of the improvements is detailed in the Report and by reference this document is made part of this resolution.
- 6. The San Diego County Auditor shall place on the County Assessment Roll, opposite each parcel of land, the amount of levy so apportioned by the method of apportionment formula, outlined in the Report and such levies shall be collected at the same time and in the same manner as County taxes are collected pursuant to Chapter 4, Article 2, Section 22646 of the Act. After collection by the

County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the City Treasurer.

- 7. The City Treasurer shall deposit all money from the assessments collected by the County for the District into a fund for the Coastal Rail Trail Maintenance District, and such money shall be expended to pay the costs and expenses of operating, maintaining and servicing the improvements and appurtenant facilities related thereto described above.
- 8. The adoption of this resolution constitutes the authorization of the District levy for the Fiscal Year commencing July 1, 2022 and ending June 30, 2023.
- 9. The City Clerk or Clerk's designee is hereby authorized and directed to file the levy with the San Diego County Auditor subsequent to the adoption of this resolution.

PASSED AND ADOPTED this 8th day of June, 2022, at a regularly scheduled meeting of the by the City Council of the City of Solana Beach by the following vote:

AYES:Councilmembers -NOES:Councilmembers -ABSENT:Councilmembers -ABSTAIN:Councilmembers -

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

MUNICIPALITIES I SCHOOL DISTRICTS I CITIES I COUNTIES I PARK & RECREATION I WATER DISTRICTS I MUNICIPALITIES I SCHOOL DISTRICTS I COMMUNITIES



CITY OF SOLANA BEACH COASTAL RAIL TRAIL MAINTENANCE DISTRICT ENGINEER'S REPORT FISCAL YEAR 2022/2023

DATE JUNE 8, 2022





334 VIA VERA CRUZ, SUITE 256 SAN MARCOS CALIFORNIA 92078

> T. 760.510.0290 F. 760.510.0288



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A. INTRODUCTION AND BACKGROUND

The Coastal Rail Trail (the "CRT") is a project sponsored by the cities of Oceanside, Carlsbad, Encinitas, Solana Beach and San Diego for a multi-use pathway (bicycle facilities and pedestrian) that will ultimately extend from the San Luis Rey River in Oceanside to the Santa Fe Depot in San Diego. Each of the sponsoring cities has agreed to construct and maintain the portion of the trail that is located within their jurisdiction. The City of Solana Beach (the "City") began construction on their portion of the CRT ("City CRT") in August 2003 by obtaining outside grants and the City CRT was substantially completed in November of 2004.

The City CRT encompasses approximately 1.7 miles extending from the north boundary of the City at the San Elijo Lagoon and the City of Encinitas to the south boundary of the City at Via de la Valle. The Class I bicycle trail proceeds south through the City, crossing Lomas Santa Fe Road and continuing to Via de la Valle in the City of Del Mar.

The City of Solana Beach Coastal Rail Trail Maintenance District ("District") was formed in January 2006 in order to provide funding for the maintenance of certain public improvements including but not limited to the operation, maintenance and servicing of landscaping and public lighting improvements along the City CRT. This report constitutes the Fiscal Year 2022/2023 Engineer's Report for the District.

The City Council pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500 ("Act") and in compliance with the substantive and procedural requirements of the California State Constitution Article XIIIC and XIIID ("Proposition 218") and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the "Implementation Act") desires to levy and collect annual assessments against lots and parcels within the District beginning in the fiscal year commencing July 1, 2022 and ending June 30, 2023 to pay for the operation, maintenance and servicing of landscaping and public lighting improvements along the City CRT. The proposed assessments are based on the City's estimate of the costs for Fiscal Year 2022/2023 to maintain the City CRT improvements that provide a special benefit to properties assessed within the District. The assessment rates set for Fiscal Year 2022/2023 as set forth in this Engineer's Report, do not exceed the maximum rates established at the time the District was formed, therefore, the City and the District are not required to go through a property owner ballot procedure in order to establish the 2022/2023 assessment rates.

B. CONTENTS OF ENGINEER'S REPORT

This Report describes the District boundaries and the proposed improvements to be assessed to the property owners located within the District. The Report is made up of the following sections.

SECTION I. OVERVIEW – Provides a general introduction into the Report and provides background on the District and the assessment.

SECTION II. PLANS AND SPECIFICATIONS – Contains a general description of the improvements that are maintained and serviced by the District.

SECTION III. PROPOSED FISCAL YEAR 2022/2023 BUDGET – Identifies the cost of the maintenance and services to be provided by the District including incidental costs and expenses.

SECTION IV. METHOD OF APPORTIONMENT – Describes the basis in which costs have been apportioned to lots or parcels within the District, in proportion to the special benefit received by each lot or parcel.

SECTION V. ASSESSMENT ROLL – The assessment roll identifies the maximum assessment to be levied to each lot or parcel within the District.

SECTION VI. ASSESSMENT DIAGRAM – Displays a diagram of the District showing the boundaries of the District.

For this Report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessment Parcel Number ("APN") by the San Diego County ("County") Assessor's Office as shown on the last equalized roll of the assessor.

Following the conclusion of the Public Hearing, the City Council will confirm the Report as submitted or amended and may order the collection of assessments for Fiscal Year 2022/2023.

A. GENERAL DESCRIPTION OF THE DISTRICT

The boundaries of the District are defined as being contiguous with the boundaries of the City of Solana Beach. Solana Beach is located approximately thirty miles north of the City of San Diego in the north coastal area of the County. The City is bordered by the Pacific Ocean to the west, the City of Encinitas to the north, the City of Del Mar to the south and the unincorporated village of Rancho Santa Fe to the east.

The properties within the District include single-family residential, multi-family residential, timeshare, commercial, and industrial parcels. Each parcel has been categorized into three zones based upon their general proximity to the City CRT. Please refer to Section IV D of the Report for a further explanation on the zones included within the District.

B. Description of Services and Improvements to be Maintained

The District provides a funding mechanism for the ongoing maintenance, operation and servicing of landscaping and public lighting improvements that were installed as part of the construction of the City CRT. These improvements may include, but are not limited to, all materials, equipment, utilities, labor, and appurtenant facilities related to those improvements.

The improvements constructed as part of the project that are to be maintained and serviced by the District relate to landscaping and public lighting improvements, and are generally described as follows:

- Concrete and decomposed granite trails including landscaping, irrigation, drainage, grading, lighting, and hardscape features.
- Concrete paths, trees, plantings, lighting, irrigation, conduit, infrastructure, earthwork, trash receptacles, fencing, node structures (bus shelters, art amenities, garden nodes), drinking fountains, signage, and observation deck.
- Open space and irrigated and planted slopes located along the Trail.
- Public lighting facilities within and adjacent to the City CRT.

Maintenance services will be provided by City personnel and/or private contractors. The proposed improvements to be maintained and services are generally described as follows:

LANDSCAPING AND APPURTENANT IMPROVEMENTS

The landscaping improvements and services to be maintained by the District include but are not limited to landscaping, planting, ground cover, shrubbery, turf, trees, irrigation and drainage systems, hardscape, fixtures, sidewalks, fencing and other appurtenant items located along and adjacent to the City CRT.

PUBLIC LIGHTING AND APPURTENANT IMPROVEMENTS

The public lighting improvements to be maintained and serviced include but are not limited to the following, which provide public lighting directly or indirectly to the City CRT or to other public areas associated with or necessary for use of the trail:

- Maintenance, repair and replacement of public light poles and fixtures, including changing light bulbs, painting, photoelectric cell repair or replacement, and repairing damage caused by automobile accidents, vandalism, time, and weather.
- Electrical conduit repair and replacement due to damage by vandalism, time and weather.
- Service-call maintenance, repair and replacement including painting, replacing worn out electrical components and repairing damage due to accidents, vandalism, and weather.
- Payment of the electrical bill for the existing street lighting system.
- Responding to constituent and business inquiries and complaints regarding the public lighting.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of landscaping and public lighting improvements facilities and appurtenant facilities. This includes repair, removal or replacement of all or part of any of the landscaping and street lighting improvements, or appurtenant facilities; providing for the life, growth, health and beauty of landscaping improvements and for the operation of the lighting improvements.

Servicing means the furnishing of all labor, materials, equipment and utilities necessary to maintain the landscaping improvements and to maintain and operate the public lighting improvements or appurtenant facilities in order to provide adequate illumination.

SECTION III. PROPOSED FISCAL YEAR BUDGET

A. ESTIMATED FISCAL YEAR 2022/2023 BUDGET

A summary of the proposed District Fiscal Year 2022/2023 budget is summarized, by category, in Table 1 shown on the following page:

Table 1

CITY OF SOLANA BEACH COASTAL RAIL TRAIL MAINTENANCE DISTRICT 2022/23 BUDGET

	TOTAL	GENERAL BENEFIT	PROPOSED FY 2022/23
	BUDGET	PORTION ^{1&2}	ASSESSMENT
OPERATING AND MAI	NTENANCE COST	S	
Operating and Maintenance			
Landscape, Irrigation & Hardscape Maintenance Thru an			
Outside Contract (Includes Tree Trimming)	\$68,500	\$13,500	\$55,000
Utilities (Water)	\$20,600	\$0	\$20,600
Utilities (Electricity)	\$29,500	\$29,500	\$0
Trail Maintenance (DG & Concrete Paths)	\$1,400	\$0	\$1,400
Graffiti Abatement	\$200	\$0	\$200
Total Operating and Maintenance Costs	\$120,200	\$43,000	\$77,200
CAPITAL REPLACEME	NT AND RESERVE	S	
Capital Replacement			
Landscape & Irrigation Replacement	\$3,600	\$200	\$3,400
Pedestrian/Bicycle Path Replacement	\$2,600	\$200	\$2,400
Hardscape Features Replacement (water fountain, art			
work, bus shelter)	\$2,600	\$200	\$2,400
Reserves			
Fiscal Year 2022/2023 Reserve Collection	\$0	\$0	\$0
Total Capital Replacement and Reserves	\$8,800	\$600	\$8,200
ADMINISTRAT	ION COSTS		
District Administration Costs			
County SB 2557 Costs			\$300
County Electronic Data Processing Costs			\$601
City Administration/Consultant Costs			\$7,600
Total Administration Costs			\$8,501
AMOUNT T	O LEVY		
TOTAL BUDGET			\$93,901
LESS OPERATING RESERVES USED IN FY ²			<u>(\$10,122)</u>
TOTAL ASSESSMENT AMOUNT			\$83,779
Tatal Dava ala in the District			40,400
Total Parcels in the District			13,128
Total Parcels Levied			5,654
Total Equivalent Benefit Units			10,446.38
Proposed Levy Per Equivalent Benefit Unit			\$8.02 2.00%
Inflation Percentage Applied to Proposed Levy Per EBU			2.00%
OPERATING F	RESERVES		
Beginning Balance as of 7/1/22			\$104,498
FY 2022/2023 Collection			\$83,779
Expenditures			(\$93,901)
Projected Ending Balance as of 6/30/23 ³			\$94,376
Maximum Recommended Cash Flow Reserve Amount			\$41,890
 While the cost of the electricity is not 100% general ben other available funds and none of the cost is being alloca 2. The CRT landscaping cost is greater than the available funds 	ated to the parcels lo	ocated within the D	ost through Pistrict.
is being utilized to cover the difference.			

is being utilized to cover the difference.
 The City is developing a plan on how to utilize the operating reserves on the CRT in the future.

B. DESCRIPTION OF BUDGET ITEMS

The following is a brief description of the major budget categories that includes the detailed costs of maintenance and services for the District included in the table above.

OPERATING AND MAINTENANCE COSTS – This includes the costs of maintaining and servicing the landscaping and lighting improvements. This may include, but is not limited to, the costs for labor, utilities, equipment, supplies, repairs, replacements and upgrades that are required to properly maintain the items that provide a direct benefit to properties located within the District.

CAPITAL REPLACEMENT AND RESERVES – These items provide a funding source to pay for items that wear out over time, other unanticipated items not directly budgeted for and for the replacement of the landscaping, pathways and hardscape features located along and adjacent to the City CRT.

ADMINISTRATION COSTS – This includes the indirect costs not included above that are necessary to pay for administrative costs related to the District, including the levy and submittal of the assessments to the County to be placed on the Fiscal Year 2022/2023 County equalized tax roll, responding to property owner inquiries relating to the assessments and services, and any other related administrative costs.

A. GENERAL

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of landscaping and public lights and appurtenant facilities.

Streets and Highways Code Section 22573 requires that maintenance assessments be levied according to benefit rather than the assessed value.

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

In addition, Article XIIID and the Implementation Act require that a parcel's assessment may not exceed the reasonable cost for the proportional special benefit conferred to that parcel. A special benefit is a particular and distinct benefit over and above general benefits conferred on property located within the assessment district. Article XIIID and the Implementation Act further provides that only special benefits are assessable and the City must separate the general benefits from the special benefits. They also require that publicly owned properties which specifically benefit from the improvements be assessed.

B. GENERAL BENEFIT ANALYSIS

The improvements described in Section II B of this Report are for the special benefit, enhancement and use of properties within the District. However, the City CRT was constructed as a portion of a much larger regional trail that will extend from the City of Oceanside to the north to the City of San Diego to the south. Residents and property owners located in each of the cities along the trail will receive a special benefit from the construction and maintenance of the trail within their city. Residents from each of these cities will have an opportunity to use the entire trail upon completion including the portion in Solana Beach which creates a general benefit.

Additionally, included among the different property types in the City are timeshare units. Though individuals may purchase and "own" their timeshare unit, their ownership rights are limited and temporary (typically one week per year.) Owners of timeshare units have an opportunity to use the CRT while vacationing in the City. Due to the limited ownership time-frame of timeshare owners, their special benefit is limited and thus considered as part of the general benefit similar to the general benefit to the public at large.

The general benefit portion of the assessment has been determined by looking at each participating city's trail length as a factor or the entire trail. The City of Solana Beach's portion of the CRT is 1.7 miles compared to the entire proposed trail length of 44.0 miles. Comparing the length of the City CRT to the total length of the CRT results in a general

benefit of 3.86%. Engineering also determined that timeshares add an additional 2.0% general benefit impact. For rounding purposes after adding the two components (3.86% + 2.0%) the general benefit is considered to be 6.0% overall to the public at large. The budget has been allocated to parcels based on their special benefit share. In addition, the City is paying 100% of the electricity costs, totaling \$29,000, for the District through funds available from other sources resulting in over 30% of the costs paid directly by the City.

C. SPECIAL BENEFIT ANALYSIS

Each of the proposed improvements and the associated costs and assessments within the District has been reviewed, identified and allocated based on special benefit pursuant to the provisions of Article XIIID, the Implementation Act, and the Streets and Highways Code Section 22573.

Proper maintenance and operation of the City CRT landscaping, hardscape, open space and public lighting provides special benefit to adjacent properties by providing community character, security, safety and vitality. Additionally, one of the purposes of the trail is to facilitate alternative transportation opportunities in order to reduce air pollution and vehicular traffic congestion which provide special benefit to the properties within the District.

TRAIL AND LANDSCAPING SPECIAL BENEFIT

Landscaping and appurtenant facilities, if well maintained, provide beautification, shade and enhancement of the desirability of the surroundings, and therefore increase property values. Specifically, they provide a sense of ownership and a common theme in the community providing aesthetic appeal, recreational and health opportunities and increased desirability of properties.

PUBLIC LIGHTING SPECIAL BENEFIT

The operation, maintenance and servicing of public lighting along and adjacent to the City CRT provide safety and security to properties along City CRT specifically as follows:

- Improved security, deterrence of crime and aid to police and fire protection.
- Reduced vandalism and damage to the improvements and property.
- Increased business activity to the coastal community during nighttime hours.

D. Assessment Methodology

To establish the special benefit to the individual lots or parcels within the District, an Equivalent Benefit Unit system based on land use is used along with a Zone Factor based on geographic proximity to the City CRT.

EQUIVALENT BENEFIT UNITS

Each parcel of land is assigned an Equivalent Benefit Unit in proportion to the estimated special benefit the parcel receives relative to other parcels within the District. The single family detached ("SFD") residential property has been selected as the basic unit for calculating assessments; therefore, a SFD residential parcel equals one Equivalent Benefit Unit ("EBU").

The EBU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land use type, size and development. A methodology has been developed to relate all other land uses to the SFD residential as described below.

EBU APPLICATION BY LAND USE:

SINGLE-FAMILY RESIDENTIAL — This land use is defined as a fully subdivided residential parcel in which a tract map has been approved and recorded. This land use is assessed 1.0 EBU per lot or parcel. This is the base value that all other land use types are compared and weighted against (i.e. Equivalent Benefit Unit or EBU).

RESIDENTIAL CONDOMINIUM — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property with individual unit ownership. This land use is assessed 1.0 EBU per dwelling unit.

MULTI-FAMILY RESIDENTIAL — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property not available for individual unit ownership. This land use is assessed 0.75 EBU per dwelling unit.

PLANNED-RESIDENTIAL DEVELOPMENT — This land use is defined as any property not fully subdivided with a specific number of proposed residential lots or dwelling units to be developed on the parcel. This land use type is assessed at 1.0 EBU per planned (proposed) residential lot or dwelling unit.

COMMERCIAL/INDUSTRIAL — This land use is defined as property developed for either commercial or industrial use. This land use type is assessed at 1.0 EBU per parcel.

VACANT SINGLE-FAMILY RESIDENTIAL — This land use is defined as property currently zoned for single-family detached residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 1.0 EBU per parcel.

VACANT MULTI-FAMILY RESIDENTIAL — This land use is defined as property currently zoned for multi-family residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 0.75 EBU per parcel.

VACANT COMMERCIAL/INDUSTRIAL — This land use is defined as property currently zoned for either commercial or industrial use. This land use is assessed at 1.0 EBU per parcel.

EXEMPT PARCELS — This land use identifies properties that are not assessed and are assigned 0.0 EBU. This land use classification may include, but is not limited, to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and right-of-ways including greenbelts and parkways; utility right-of-ways; common areas, sliver parcels and bifurcated lots or any other property that can not be developed; park properties and other publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

PUBLIC OWNED PARCELS — This land use identifies properties that are not assessed and are assigned 0.0 EBU. This land use classification includes other typically non-assessed parcels that are not considered exempt parcels and may include, but is not limited, to lots or parcels identified as schools, government owned buildings, fire and police stations, and administration offices. These types of properties are considered to receive little special benefit from the improvements and any benefit that they may receive is considered to be part of the City's general benefit contribution to the District.

ZONE FACTOR

The District was divided into three zones based on the proximity of parcels in location to the City CRT. Properties located the closest to the trail will receive a greater special benefit as compared to those parcels the farthest away. In order to calculate this into the assessment a factor is applied to each parcel according to the following Zone location.

ZONE 1 PROPERTIES – This Zone is defined as properties located adjacent to or within a few blocks of the City CRT improvements. This includes all properties that are generally located east of Acacia and Sierra Avenue and west of Rios Avenue. Parcels located in this zone use the EBU amounts derived above based on land use and then multiplied by a proximity factor of three (3).

ZONE 2 PROPERTIES – This Zone is defined as properties located close to the improvements but not adjacent to the City CRT or properties defined as Zone 1 Properties. This includes all properties that are generally located west of Acacia Avenue and also those properties located east of Rios Avenue and west of Interstate-5. Parcels located in this zone use the EBU amounts derived above based on land use and then multiplied by a proximity factor of two (2).

ZONE 3 PROPERTIES – This Zone is defined as properties located the furthest away from the City CRT improvements. This includes all properties that are located east of Interestate-5. Parcels located in this zone use the EBU amounts derived above based on land use and then multiplied by a proximity factor of 0.5.

The following table summarizes the EBU and Zone Factors based on land use.

Table 2

CITY OF SOLANA BEACH COASTAL RAIL TRAIL MAINTENANCE DISTRICT EQUIVALENT BENEFIT UNITS AND ZONE FACTOR BY LAND USE

	Equivalent					No. of EBUs	No. of EBUs	No. of EBUs
	Benefit Units		Zone 1	Zone 2	Zone 3	for Property	for Property	for Property
Land Use Description	(EBUs)	Per	Multiplier	Multiplier	Multiplier	in Zone 1	in Zone 2	in Zone 3
Single Family Residential	1.00	Lot or Parcel	3.00	2.00	0.50	3.00	2.00	0.50
Residential Condominium	1.00	Dwelling Unit	3.00	2.00	0.50	3.00	2.00	0.50
Multi-Family Residential	0.75	Dwelling Unit	3.00	2.00	0.50	2.25	1.50	0.38
		Lot or Dwelling						
Planned Residential Development	1.00	Unit	3.00	2.00	0.50	3.00	2.00	0.50
Commercial/Industrial	1.00	Parcel	3.00	2.00	0.50	3.00	2.00	0.50
Vacant Single Family Residential	1.00	Parcel	3.00	2.00	0.50	3.00	2.00	0.50
Vacant Multi-Family Residential	0.75	Parcel	3.00	2.00	0.50	2.25	1.50	0.38
Vacant Commercial/Industrial	1.00	Parcel	3.00	2.00	0.50	3.00	2.00	0.50
		1 week of						
Timeshare Units	0.00	ownership	3.00	2.00	0.50	0.00	0.00	0.00
Exempt Parcels	0.00	Parcel	3.00	2.00	0.50	0.00	0.00	0.00
Public Owned Parcels	0.00	Parcel	3.00	2.00	0.50	0.00	0.00	0.00

In order to determine the maximum annual assessment rate for each type of land use described above, the following formula is applied:

Applicable EBU * Applicable Zone Factor*Maximum Assessment Rate per 1.0 EBU=Assessment Rate per Unit/Parcel.

E. RATES

Table 3 below shows the maximum assessments rates proposed to be levied in Fiscal Year 2022/2023 by land use. Because the San Diego Consumer Price Index for All Urban Consumers ("CPI-U") was over 2.00% for 2021 (5.21%), the maximum assessments were increased by 2.00% as allowed for in the assessment range formula discussed below.

Table 3

CITY OF SOLANA BEACH COASTAL RAIL TRAIL MAINTENANCE DISTRICT EQUIVELANT BENEFIT UNITS AND ZONE FACTOR BY LAND USE

		Base Rate for	Base Rate	Base Rate
Land Use Description	Per	Zone 1	for Zone 2	for Zone 3
Single Family Residential	Lot or Parcel	\$24.06	\$16.04	\$4.01
Residential Condominium	Dwelling Unit	\$24.06	\$16.04	\$4.01
Multi-Family Residential	Dwelling Unit	\$18.04	\$12.03	\$3.01
	Lot or Dwelling			
Planned Residential Development	Unit	\$24.06	\$16.04	\$4.01
Commercial/Industrial	Parcel	\$24.06	\$16.04	\$4.01
Vacant Single Family Residential	Parcel	\$24.06	\$16.04	\$4.01
Vacant Multi-Family Residential	Parcel	\$18.04	\$12.03	\$3.01
Vacant Commercial/Industrial	Parcel	\$24.06	\$16.04	\$4.01
	1 week of			
Timeshare Units	ownership	\$0.00	\$0.00	\$0.00
Exempt Parcels	Parcel	\$0.00	\$0.00	\$0.00
Public Owned Parcels	Parcel	\$0.00	\$0.00	\$0.00

F. ASSESSMENT RANGE FORMULA

The purpose of establishing an Assessment Range Formula is to provide for reasonable inflationary increases to the annual assessments without requiring the District to go through an expensive balloting process required by law in order to get a small increase. On July 1, 2007 and each year thereafter, the Maximum Assessment Rate shall be increased by the lesser of Local CPI-U in the San Diego County area or 2.0%. The CPI-U used shall be as determined annually by the Bureau of Labor Statistics beginning with the CPI-U rate increase for 2006.

Beginning in the Fiscal Year 2007/2008 the Maximum Assessment may be increased using the lesser of the increase in the CPI-U from first year levy (the Assessment Range Formula) or 2.0%. This Assessment Rate Formula would be applied every fiscal year thereafter and a new Maximum Assessment will be established to include the allowable increase.

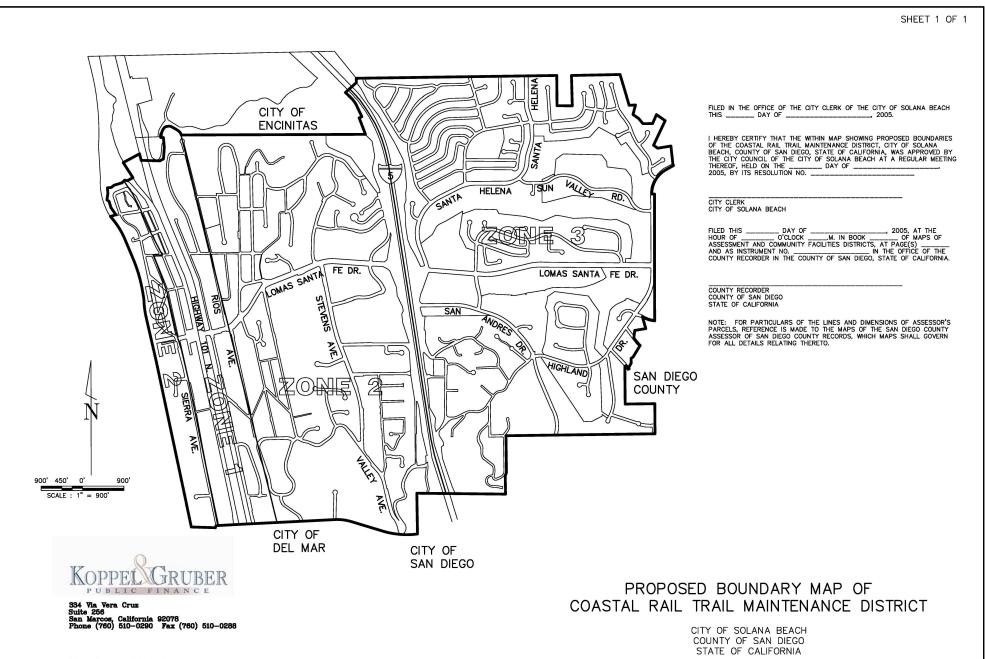
The Maximum Assessment adjusted annually by this formula is not considered an increased assessment. Although the Maximum Assessment will increase each year, the actual assessment will only reflect the necessary budgeted amounts and may remain unchanged. Increases in the budget or an increase in the rate in one year from the prior year will not require a new 218 balloting unless the rate is greater than the Maximum Assessment adjusted to reflect an increase in the CPI-U.

SECTION V. ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District shall be the parcel as shown on the County Assessor's map for the year in which this Report is prepared.

A listing of parcels assessed within the District, along with the proposed assessment amounts, has been submitted to the City Clerk, under a separate cover, and by reference is made part of this Report. Said listing of parcels to be assessed shall be submitted to the County Auditor/Controller and included on the property tax roll for each parcel in Fiscal Year 2022/2023. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

The parcels within the District consist of all lots, parcels and subdivisions of land located in the City. A boundary map of the area is attached.



(05-057)

APRIL 2005

CITY OF SOLANA BEACH

CITY OF SOLANA BEACH COASTAL RAIL TRAIL MAINTENANCE DISTRICT

Engineer's Report Fiscal Year 2022/2023

The undersigned respectfully submits the enclosed Report as directed by City Council.

Report Submitted By:

Soft Koppel

By: ____

Scott Koppel Koppel & Gruber Public Finance

ammal By:

Mohammad Sammak



STAFF REPORT CITY OF SOLANA BEACH

TO: FROM: MEETING DATE: ORIGINATING DEPT: SUBJECT: Honorable Mayor and City Councilmembers Gregory Wade, City Manager June 8, 2022 City Manager's Office FY 2022/23 Community Grant Program Requests

BACKGROUND:

On May 4, 2004, the City Council adopted Resolution No. 2004-68 approving Council Policy No. 14 establishing the Community Grant Program ("Grant Program") and Application Guidelines for the Grant Program.

At the March 9, 2022 City Council Meeting, the City Council authorized the Fiscal Year (FY) 2022/23 Community Grant Program. The FY 2022/23 Proposed Budget contains an appropriation of \$25,000 to fund the Community Grants Program. Included in the \$25,000 appropriation is a \$15,000 contribution from EDCO as part of the community enhancement efforts through the solid waste Franchise Agreement with the City.

Following the approval of the FY 2022/23 Community Grant Program, Staff distributed a request for financial assistance for community grants. Staff utilized the City's "e-blast" notification system, social media accounts (Facebook and Twitter), and the City's website to notify the community that the request for proposals application period had started. The deadline for submission was May 26, 2022.

This item is before the City Council to review the grant applications received and to allow the applicants to make a brief presentation regarding their proposed programs.

DISCUSSION:

The community grant criteria approved by the City Council on March 9, 2022 was incorporated into the application guidelines of the "Request for Financial Assistance" document for FY 2022/23 (Attachment 1). The highlights of the application are as follows:

Application Criteria

1. Preferences will be given towards non-profits that provide services/goods to Solana Beach groups or individuals with special economic needs that are not being met in the

CITY COUNCIL ACTION: _____

AGENDA ITEM # C.1.

economic environment. These can be non-profits whose funding has been reduced or eliminated and are unable to serve the populations in need.

- 2. Fair and justifiable program costs (budget required).
- 3. Program Originality (new and unique).
- 4. Collaboration/Partnerships.
- 5. Leverage of matching funds/resources.
- 6. Applicants must submit a financial conditions (Balance Sheet) statement as well as the applicant(s) revenue/expenditure statements and tax return statements for the prior operating year.
- 7. Completion of project between date of grant approval through May 31, 2023.
- 8. Grant funds are only intended for non-governmental agencies.

Qualifying Criteria for Financial Assistance

The main qualifying criteria for financial assistance under Council Policy No. 14 are summarized below:

Non-Profit Organizations

Nonprofit organizations which have officially filed as a nonprofit with the State of California and have a 501(c)3 certification must attach a copy of their current year non-profit certification form along with a Request for Financial Assistance Application. For organizations that are "recognized" nonprofits within the community but have never formally filed with the State, the City Council, at its discretion, may consider their application. It has been the practice in the past to allow applicants to submit a letter from either the Internal Revenue Service (IRS) or the California State Board of Equalization declaring the entity's tax-exempt status for the 501(c)3 certification.

Threshold Qualifying Criteria

Request for Financial Assistance Applications are limited to non-governmental, nonprofit organizations serving the Solana Beach community. Excluded entities include the following: County of San Diego, municipal organizations, special or water districts, school districts, schools (but not their supporting organizations) and private individuals. Applicants should have a State of California non-profit status certification or be a recognized Solana Beach "nonprofit" service, civic or youth organization.

Grant Requests FY 2022/23

The following eleven (11) applications were received by the City during the solicitation period (in alphabetical order).

Applicant	Amount Requested
Assistance League Rancho San Dieguito	\$3,000
Boys and Girls Club of San Dieguito	\$5,000
Casa De Amistad	\$5,000
Community Resource Center	\$2,500
Disconnect Collective, Inc.	\$5,000
La Colonia Community Foundation	\$5,000
North Coast Repertory Theatre	\$5,000
Pathways to Citizenship	\$5,000
Rancho Santa Fe Youth Soccer	\$2,270
Solana Beach Civic & Historical Society	\$5,000
San Diego Organizing Project	\$5,000
Total	\$47,770

The complete applications are included in a separate attachment that was distributed to Council along with the agenda packet prior to the City Council meeting.

Santa Fe Christian (SFC) Schools Cooperation

Ten years ago, the City and SFC created a unique partnership to more efficiently and effectively assist the non-profit organizations that specifically serve the La Colonia de Eden Gardens community. This partnership, which has included a contribution ranging from \$10,000 - \$25,000 from SFC in past years, has allowed both the City and SFC to maximize its limited resources to provide the most benefit for this underserved population. SFC has confirmed their generous contribution amount of \$25,000 for this year's partnership.

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

The FY 2022/23 Proposed Budget contains an appropriation in the amount of \$25,000 to be used to fund community grants, subject to the City Council's discretion. All fiscal appropriations are budgeted under the City Council budget unit Contribution to Other Agencies.

In past years, the Council has authorized an additional \$5,000 from the Reserve Public Arts Account to be used to fund the North Coast Repertory Theatre grant application.

WORK PLAN:

N/A

OPTIONS:

- Approve Staff recommendation
- Approve Staff recommendation with modifications
- Deny Staff recommendation and provide direction

DEPARTMENT RECOMMENDATION:

Staff recommends that the City Council receive the Staff Report, Community Grant applications and consider the presentations from the grant applicants. This item will come back to the City Council at the June 22, 2022 City Council Meeting for Council's grant allocations.

CITY MANAGER RECOMMENDATION:

Approve Department Recommendation

Gregory Wade, City Manager

Attachments:

- City of Solana Beach Community Grant Program "Request for Financial Assistance" FY 2022/23
- 2. Grant Applications

City of Solana Beach Community Grant Program

Request for Financial Assistance

FY 2022-23

APPLICATION GUIDELINES

The City of Solana Beach is soliciting grant applications until 5:00 p.m., Thursday, May 26, 2022. The City Council has a total of \$25,000 available for community organizations. A maximum of two grant applications may be submitted per community organization. Grants will be awarded with a maximum award of \$5,000.

Request for Grants are limited to <u>non-governmental</u>, nonprofit organizations serving the Solana Beach community. Excluded entities include the following: County of San Diego, Municipal Organizations, Special or Water Districts, school districts or schools (but not their supporting organizations), and private individuals.

Grant Application & Documents Required

Applicants must complete the attached application form and provide the following documents:

- Summary of organization's (overall) budget
- Proposed program budget detailing costs which are fair and reasonable.
- Financial Statements including the Balance Sheet and Revenue/Expenditure Statement, and the Tax Statements filed for the prior year.
- W-9 Form
- California Franchise Tax Board Entity Status Letter showing nonprofit status
 - Non-Profit Organizations

Organizations which have filed as a nonprofit with the State of California must attach a copy of its current year 501 (c) 3 nonprofit certification form. Organizations that are "recognized" nonprofits within the community but have not formally filed with the State, will be considered at the City Council's discretion. Note, any decision made by City Council is final in regards to the community grants process.

Program Requirements;

- Must serve the residents of Solana Beach.
- Preferred to be a new program or one that provides a new or unique aspect to an existing program. Funds are available as one-time seed-money to augment a community program.

Application Submittal and Deadline: NO LATER THAN 5:00 p.m. Thursday, May 26, 2022

It is the City's preference that completed forms be received via email to dking@cosb.org and copied to pletts@cosb.org. If email submission is not possible for an applicant, hard copies may be dropped off at City Hall 635 South Highway 101, Solana Beach, CA. 92075, Attn: Community Grants Program.

Please contact Dan King, Assistant City Manager, at (858) 720-2477 if you need additional information.

Applications will be judged and selected on the following criteria:

Preferences will be given towards non-profits that provide services/goods to Solana Beach groups or individuals with special economic needs that are not being met in the economic environment. These can be non-profits whose funding has been reduced or eliminated and are unable to serve these populations in need.

Program costs that are fair and justifiable.

Program originality (new and unique).

Consideration may be given to applications that collaborate or partner with other organizations.

Consideration may be given to applications which receive matching funds from other organizations.

Consideration may be given to applications as decided by the City Council.

Information provided on application will be used to review prior grant management and performance history. Significant non-compliance issues will be taken into consideration and may affect future funding decisions by the City Council.

Grant Award and Expenditures:

The City Council, at its discretion, may modify the grant award to qualified recipients based on qualifying criteria, number of qualified applicants received, and purpose of request to meet areas as enumerated by the City Council that benefit the Solana Beach community. The total of all grant awards may not exceed \$25,000.

Grants will be funded after the approval of the awards by the City Council. Expenses must be directly related to services or materials of proposed activity during the grant award period (Date of Grant Approval through May 31, 2023). Grantees will be <u>required</u> to maintain records to support claimed expenditures and project accomplishments. Funds for the proposed project must not be used to replace or offset funding sources normally available for any portion of the project, nor be used by the applicant to fund/supplement its own monetary giving.

Final Report and Receipts:

The City Manager's Office will review submitted copies of paid receipts/invoices and a written report to ensure that funds were spent in compliance with the approved application. Applicant(s) will be required to reimburse the City of Solana Beach all inappropriately spent funds.

PROGRAM FY 2022-23 KEY DATES:

- April 28, 2022 Distribute Grant Program Application, have it available and solicit for applications.
- May 26, 2022 <u>DEADLINE for Request for Financial Assistance Applications</u> (5:00pm). The City Manager's Office will review each application and make recommendations based upon:
 - 1) Completed application;
 - 2) Clear indication of the grant amount requested;
 - 3) Receipt of grant application before the deadline WITH attachments;
 - 4) Benefit to Solana Beach community and conformity with threshold criteria.
- June 8, 2022 <u>First Council Review</u>: All eligible grant applications for Fiscal Year 2022-23 will be considered by City Council. Review and public comment/presentations will be accepted.
- June 22, 2022 <u>Final Council Review</u>: Council makes decision and approves grant recipients. The City Manager will be directed to issue awards to recipients. Announcement of grant award recipients is made to community via public notification.
- May 1, 2023 Letter will be sent to FY 2022-23 grant recipients reminding them to submit their reports and copies of receipts by May 31, 2023. (Exception to the May 31, 2023 completion date can be made with proof of good cause.)
- May 31, 2023 All FY 2022-23 grant recipients must submit copies of paid receipts/invoices and written report, that includes the number of citizens served and outcome of grant funded activity. If no paid receipts/invoices are received, recipient will be required to immediately reimburse City of Solana Beach grant funds.
- All grant recipients' final reports will be submitted before the City Council for approval of expenditures. If determination is made that funds were expended inappropriately, Council will direct Grant recipients to reimburse the City of Solana Beach for the designated amount of award.



SOLANA BEACH COMMUNITY GRANTS FISCAL YEAR 2022-2023





CITY OF SOLANA BEACH COMMUNITY GRANT PROGRAM

Fiscal Year 2022 - 2023

1. ASSISTANCE LEAGUE OF RANCHO SAN DIEGUITO	\$3,000.00
2. BOYS AND GIRLS CLUBS OF SAN DIEGUITO	\$5,000.00
3. CASA DE AMISTAD	\$5,000.00
4. COMMUNITY RESOURCE CENTER	\$2,500.00
5. DISCONNECT COLLECTIVE	\$5,000.00
6. LA COLONIA COMMUNITY FOUNDATION	\$5,000.00
7. NORTH COAST REPERTORY THEATER	\$5,000.00
8. PATHWAYS TO CITIZENSHIP (FORMERLY NCICC)	\$5,000.00
9. RANCHO SANTE FE YOUTH SOCCER	\$2,270.00
10. SOLANA BEACH CIVIC & HISTORICAL SOCIETY	\$5,000.00
11. SAN DIEGO ORGANIZING PROJECT	\$5,000.00

ASSISTANCE LEAGUE OF RANCHO SAN DIEGUITO



The City of Solana Beach Community Grant Program Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: Assistance League of Rancho San Dieguito

Mailing Address: 270 F North El Camino Real, Box 368_____

City: Encinitas______ State: CA____ Zip: 92024

Contact Person: Kathy O'Leary_____Email address: alrsd100@gmail.com

Daytime Phone: 760-753-1319_____ Evening Phone: 760-753-1319_____

- 1. All the documents below are attached to this application:
 - 🔳 W-9
 - Summary of Organization's Budget
 - Proposed Program Budget
 - Financial and Tax Statements (see Application Guidelines)
 - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?

📕 Yes 🛛 No

3. If yes, please state the fiscal year it was received and for the proposed program was: Shoes for Preschoolers/ Operation School Bell from 2014-2022

4. Title of FY 2022-23 Proposed Program/Service: Shoes for Preschoolers/ Operation School Bell

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

Our request is for \$3000. We plan on providing shoe events at Marshall's store in Solana Beach.

We would invite all the preschoolers at St. Leo's Head Start which is usually 75 students. Each child would be able to buy one pair of shoes. Last year the average cost of a pair of shoes was \$40.

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

_We invite the preschool children and their families from St. Leo's Head Start porgram to come to Marshall's in Solana Beach to shop for shoes. The grant money is divided equally among the children.

Last year there were only 40 children, so they had more money to spend on shoes and clothes. Assistance League members are there to help. We plan the shoe events for two dates in March.

7. Anticipated Program Objectives or Accomplishments:

We invite all the children and their families from the Head Start Program. They choose one of the two dates in March. Many of these children have never had a <u>new pair of shoes--or had the experience of</u> shopping with their families. This is a very special opportunity for the children and their families. They know that the community cares about them.

8. Program Dates/Location:

Two days in March 2023

9. Estimated number of Solana Beach residents to be served by proposed program: **75**

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

Assistance League will list the City of Solana Beach Community Grants as one of <u>our donors in publciity_</u> materials: community newsletter, the program for our annual fundraiser, on our website, at our Encinitas Thrift Shop and on other grant applications.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

<u>No, there are no matching funds or gifts.</u>

The grants pays for the entire program.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

<u>Our volunteer members will work at the Marshall's store during the program.</u> Our volunteers are not paid and we don't pay the staff at Marshall's. 13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

If we do not receive full funding, we will still do the program.

However, fewer students would be invited.

If we receive less than \$1500, we will not do the program.

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

Kathy Ofeany

Authorized Signature of Organization

May 23, 2022

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

Assistance League of Rancho San Dieguito Shoes for Preschoolers at Marshall in Solana Beach Budget for 2022-2023 75 preschoolers x \$40 each = \$3000

Assistance League of Rancho San Dieguito Profit & Loss

04/08/2022	Draft Budget
	Jun '22 - May 23
Income	
4000 · Contributions	33,575.00
4100 · Grants	32,200.00
4201 · Thrift Shop	199,000.00
4300 · Special events	34,000.00
4500 · Investment Income	370.00
4600 · Member-Only	9,095.00
Total Income	308,240.00
Gross Profit	308,240.00
Expense	
5100 · Philanthropic Programs	173,240.00
5200 · Thrift Shop Expense	143,545.00
5300 · Fundraising Expense	900.00
5600 · Special Events Expense	0.00
5800 · Management & General	13,380.00
5900 · Member Only expense	7,175.00
Total Expense	338,240.00
Net Income	-30,000.00
	New Phil Project

Page 1 of 1

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Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)						2020	
Department of the Treasury Internal Revenue Service Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.					Open to Public Inspection		
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B	Check if app	licable:	C	an an ann an tha ann an ann an tha an tha an Tao an an tao an tao ann an tao an		D Employer	r identification number
	Address	s change	Assistance Leag	ue of Rancho San I		33-0	556542
	Name c	hange		Camino Real #368		E Telephone	e number
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February 11, 2022

Dear Assistance League of Rancho San Dieguito,

This letter is to confirm that Assistance League of Rancho San Dieguito is registered with the Internal Revenue Service as a 501(c)(3) under Group Exemption Number 4176.

The parent (central) organization is National Assistance League®.

Parent and the subsidiary organizations are registered as follows:

Parent: National Assistance League 3100 W. Burbank Blvd., Suite 100 Burbank, CA 91505-2348 EIN: 95-1945908 GEN: 4176

Subsidiary: Assistance League of Rancho San Dieguito 270F N. El Camino Real, Box 368 Encinitas, CA 92024 EIN: 330556542

The Internal Revenue Service recognizes Assistance League of Rancho San Dieguito a subordinate organization. Therefore, Assistance League of Rancho San Dieguito can provide this letter to donors, along with the accompanying Internal Revenue Service Group Exemption Determination letter for the parent organization, as verification of exemption status.

As such, Assistance League of Rancho San Dieguito may use and provide donors with the enclosed Group Exemption Number 4176 and the chapter's Federal Identification Number 330556542. Donors to Assistance League of Rancho San Dieguito may deduct contributions to the chapter under the Group Exemption Number 4176 and the Federal Identification Number 330556542 as provided in Section 170 of the Internal Revenue Code. In addition, the chapter qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Please keep this letter with other legal documents and/or in a safe deposit box.

If you have further questions, please contact me at: National Assistance League 3100 W. Burbank Blvd., Suite 100 Burbank, CA 91505-2348

or by phone at 818-846-3777 or by e-mail at Treasurer@assistanceleague.org.

With regards,

1. H Maelen

National Treasurer National Assistance League

Transforming Lives • Strengthening Community

3100 W. Burbank Boulevard, Suite 100, Burbank, CA 91505 • Tel: 818-846-3777 • Fax: 818-846-3535 • AssistanceLeague.org



W-9 Request for Taxpayer (Rev. October 2018) Identification Number and Certification Department of the Treasury Internal Revenue Service Go to www.irs.gov/FormW9 for instructions and the latest information.					reque	Form tester. E to the)o not	
	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.							
		ague of Rancho San Dieguito						
	2 Business name/d	isregarded entity name, if different from above						
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. 5 Individual/sole proprietor or C Corporation S Corporation					4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):			
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Print or type. Specific Instructions	 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that 					code (if nou)		
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reside	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 <i>How to get a</i>							
TIN, la	ater.		or					
	Interview Interview					2		

Certification Part II

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
- 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 ►	Marian .	Date► .5	121/21
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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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

BOYS & GIRLS CLUBS OF SAN DIEGUITO



The City of Solana Beach Community Grant Program Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: Boys & Girls Clubs of San Dieguito					
Mailing Address: 533 Lomas Santa Fe Drive					
City: Solana Beach	State: <u>CA</u>	Zip: _92075			
Contact Person: Annalyse Ortega	Email address:	grants@bgcsandieguito.org			
Daytime Phone: (858) 755-937 ext. 328	_Evening Phone:	(858) 755-9371 ext. 328			

1. All the documents below are attached to this application:

- 🔳 W-9
- Summary of Organization's Budget
- Proposed Program Budget
- Financial and Tax Statements (see Application Guidelines)
- A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?

📕 Yes 🛛 🗍 No

3. If yes, please state the fiscal year it was received and for the proposed program was: Mentoring Programs ('18-'22); Summer Programs ('15-'17); STEM Program ('14); College Nights ('13)

4. Title of FY 2022-23 Proposed Program/Service: Financial Aid for Youth in After-School Programs

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

We respectfully request \$5,000 to ensure that all children who request financial aid receive it. At the La Colonia Clubhouse and Harper Teen Center, we expect to expend at least \$105,218.40 at these two sites alone in the upcoming fiscal year. \$5,000 would completely cover fees for at least 25 low-income youth. Providing equal access to all youth is a core tenet of our mission, but it also produces a significant budgetary strain.

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

92% of our members at these two Clubs are on financial aid. Of those on financial aid, 81% are attending with discounts ranging from 50-100%; 45% pay a dollar or less a day. Many of the families are cut off from resources, opportunities, and services through challenges associated with low socioeconomic or immigrant status such as language differences or lack of transportation. Funds would ensure that all youth, regardless of their families' situation, receive high-quality enrichment, mentoring, and academic programming designed to develop their health, character, education, and self-esteem.

7. Anticipated Program Objectives or Accomplishments:

Our objectives are: to offset learning loss caused by the pandemic and ensure that all graduate to the next grade or graduate high school with post-secondary plans; to ensure that all who request financial aid receive it; to use evidence-based enrichment, academic, and mentoring programs to reduce high-risk behaviors and instill a sense of belonging, competency, and selfefficacy in youth; to help families connect to local resources.

8. Program Dates/Location:

The Solana Beach School District is in session from August 15, 2022-June 2, 2023.

9. Estimated number of Solana Beach residents to be served by proposed program:

We estimate that we will serve 74 Solana Beach youth through the Financial Aid Program. 10. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

We acknowledge funders through our newsletter and social media pages; cumulatively, they reach over 19,000 in our community. We also include funders in our Annual Report which goes out to 170 donors and is also posted on our website.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

Our development team solicits donors, hosts fundraisers and special events, and writes to grants to support our Financial Aid Program. All support helps us maintain and create new partnerships. This year, we are grateful for Nordson Foundation's, Truman C. Kuehn Charities', and The Conrad Prebys Foundation's support.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

We utilize a strong volunteer base. Volunteers lead specialty programs, mentor and tutor youth, and assist with events and administrative tasks. They are valued partners in helping us serve the community and in reducing overhead costs.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

We will never turn away a child due to their family's finances. Throughout the economic strain of the pandemic, we have continued the Financial Aid Program due to the support of funders, individuals, and our community. We will continue to host fundraisers, solicit donations, and writing to grants as the Financial Aid Program will always be a priority.

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

5/25/22

Authorized Signature of Organization

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

La Colonia Clubhouse and Harper Teen Center After-School Programs: Project Aid Given FY 23	ed Financial
Item	Cost
Financial assistance for, on average, 74 youth at La Colonia Clubhouse and Harper Teen Center to participate in After-School Programs for the academic year of 22-23	105,218.40

•

BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION

Schedule III: Combining Statement of Activities

Year Ended June 30, 2021

	_	Club		Foundation	_	Eliminating Entries	Total
Net Assets Without Donor Restrictions:							
Revenue and Support:							
Program services: Youth community services	\$	2,814,579	\$	-	\$	- \$	2,814,579
Support and other revenue: Contributions Investment return, net Government grants and assistance Grants Special events Less direct expenses Rental income Gain on disposal Other income		941,254 632 429,225 650,976 317,324 (84,952) 209,166 1,500 22		14,000 534,727 - - - - - 4		- (260,000) - - - - -	955,254 535,369 429,225 390,976 317,324 (84,952) 209,166 1,500 26
Interfund transfers Net assets released from restriction		4,122		9,992 304,225 862,948	-	(260,000)	9,992 <u>308,347</u> <u>3,072,217</u>
Total Revenue and Support Without Donor Restrictions		5,283,848		862,948		(260,000)	5,886,796
Expenses: Program services: Youth community services Scholarships Supporting services: Management and general Fundraising		4,088,569 - 640,841 314,345		438,716 32,646		(360,000)	4,088,569 78,716 673,487 314,345
			• •	474.960	-	(960.000)	
Total Expenses	-	5,043,755		471,362		(360,000)	5,155,117
Change in Net Assets Without Donor Restrictions		240,093		391,586		100,000	731,679
Net Assets With Donor Restrictions: Contributions Change in charitable remainder trusts Interfund transfers Net assets released from restriction Change in Net Assets With Donor Restrictions Change in Net Assets		100,000 33,553 (4,122) 129,431 369,524		68,401 101,502 (9,992) (304,225) (144,314) 247,272		(100,000)	68,401 135,055 (9,992) (308,347) (14,883) 616,796
Net Assets, beginning		7,866,480		3,421,569		-	11,288,049
Net Assets, ending	\$	8,236,004	\$		\$	- \$	11,904,845

•

Boys & Girls Clubs of San Dieguito
Balance Sheet

	March 31, 2022	F	abruary 28, 2022	% Variance Month to Month	June 30, 2021
	ASSI	ets			
	170 700		40.000	00101	004 770
Operating Cash Savings Account Accounts Receivable	473,792 2,208,830 20,814		43,320 2,206,737 37,097	994%	224,779 1,033,182
Other Current Assets	43,484		42,708		255,790
Total Current Assets	2,746,922		2,331,861	18%	1,513,750
Property and Equipment:					
Land, Buildings and Building Improvements Autos, Equipment and Furniture Accumulated Depreciation	14,174,401 2,187,477 (7,847,397)		14,174,401 2,187,477 (7,725,928)	-	14,165,679 2,075,384 (7,482,990)
Total Property and Equipment	\$ 8,514,481	\$	8,636,950	-1%	\$ 8,758,073
Due from Foundation	290,437		290,437		290,437
Restricted Funds:					
Pledges Receivable Griset Garden Fund - Encinitas	25,234		121,234		29,067
LA84 Foundation for Athletics	6,392		6,392		6,392
Del Mar Remodel remaining funds Steam Grant remaining funds	6,365 3,990		6,365 3,990		6,365
Athletic Donation for Equipment	•				
Total Other Assets	\$ 41,981	\$	137,981	-70%	\$ 41,824
Total Assets	\$ 11,593,821	\$	11,396,230	2%	\$ 10,604,085

LIABILITIES AND CAPITAL

Current Llabilities:

.

, Total Liabilities and Capital	\$ 11,593,821	\$ 11,396,230	2%	\$ 10,604,085
Capital:	10,028,903	10,060,192		8,070,768
Tota) Liablittes	\$ 1,564,918	\$ 1,336,038	17%	\$ 2,633,317
Total Long-Term Llabilities	\$ 181,982	\$ 181,982	0%	\$ 177,992
Accrued Expense Other Liabilities	16,747	16,747		12,757
Vacation Accrual Line of Credit	165,235 -	185,235		165,235
Long-Term Liabilities:				
Total Current Llabillies	1,382,936	1,164,056	20%	2,355,324
Deferred income	273,579	117,837		258,269
PPP Loans Accrued Expenses	785,825 346	785,825 430		1,671,625
Deferred Social Security Taxes and ERC Credits	59,223	59,223		294,785
Payroll and Taxes Payable	180,381	141,959		114,608
Accounts Payable	83,582	48,781		116,037

.

			**	PUBLIC DISCLOSU	RE COP	Y **	r	
	n	00	Return of C	rganization Exem	npt Fro	m l	ncome Tax	OMB No. 1545-0047
Forr	n J	90	Under section 501(c), 527	, or 4947(a)(1) of the Internal R	evenue Coo	de (exc	ept private foundation	
Depa	rtment o	of the Treasury mue Service		social security numbers on thi			-	Open to Public
				.irs.gov/Form990 for instructio			information. UN 30, 2021	Inspection
	_			ing JUL 1, 2020	and end	ng U		ation weaksy
Ba	heck if pplicabl	le: U Name o	f organization				D Employer identific	ation number
	 	BOYS	AND GIRLS CLU	BS OF SAN DIEGUI	то			
	Name chang		usiness as				95-24704:	35
	Initial			is not delivered to street address)	Roor	n/suite	E Telephone number	-
	Final return	/	SOX 230520				(858) 75	5-9371
	termir ated	City or t		itry, and ZIP or foreign postal co	de		G Gross receipts \$	5,464,678.
	Amen return		NITAS, CA 920				H(a) Is this a group re	turn
	Applic tion pendi	^{ng} F Name a	nd address of principal office	er:MARINEKE VANDER	CVORT			? Yes X No
·			AS C ABOVE) (incort no.)	7(a)(1) or	527	H(b) Are all subordinates in	
			X 501(c)(3) 501(c) (BGCSANDIEGUITO		7(a)(1) 0r L		If "No," attach a H(c) Group exemption	list. See instructions
			X Corporation Trust	Association Other	•	I Year (State of legal domicile: CA
	irt l				ł			i olaco or logal dominile; epi
10 / 200 june	1			or most significant activities: 1	O IMPA	ACT	THE LIVES O	F THE YOUTH
Activities & Governance		WHO NEE	D US MOST THRO	UGH POSITIVE PRO	GRAMS	AND	ACTIVITIES	•
erné	2	Check this bo	x 🕨 🛄 if the organization	on discontinued its operations of	r disposed o	of more	than 25% of its net as	
Ň			ting members of the governi					24
ళ				of the governing body (Part VI, lir				24
ties				alendar year 2020 (Part V, line 2a				253 92
tivi				cessary)				<u> </u>
Ac				rt VIII, column (C), line 12				0.
	0	Net unrelated	DUSINESS TAXADIE INCOME TR	om Form 990-T, Part I, line 11			Prior Year	Current Year
	8	Contributions	and grants (Part VIII line 1h)			1,247,908.	2,278,806.
Revenue)			4,052,000.	2,814,579.
eve				ines 3, 4, and 7d)			7,727.	2,132.
œ				5, 6d, 8c, 9c, 10c, and 11e)			590,270.	284,209.
				ist equal Part VIII, column (A), lìn			5,897,905.	5,379,726.
	13	Grants and si	milar amounts paid (Part IX,	column (A), lines 1-3)			0.	0.
			to or for members (Part IX, c				0.	0.
es				enefits (Part IX, column (A), lines			4,094,770.	3,290,835.
ens	16a	Professional f	undraising fees (Part IX, colu	ımn (A), line 11e) ın (D), line 25) 🕨31	4 34E		0.	U.
Expenses							2,247,072.	1,752,920.
				11a-11d, 11f-24e)			6,341,842.	5,043,755.
		•	, ,	ual Part IX, column (A), line 25) from line 12			-443,937.	335,971.
28	13	nevenue less	expenses, oubtract line To I				ginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)				10,116,275.	10,604,085.
ABS d Ba	21		s (Part X, line 26)				2,249,795.	2,368,081.
Fun	22			21 from line 20			7,866,480.	8,236,004.
10102002210	Sec. 19 - 27 - 27 - 27	Signatur						
	-			is return, including accompanying s				/ knowledge and belief, it is
true,	COLLEC	ct, and complete	. Declaration of preparer (other t	han officer) is based on all informati	on of which p	reparer	has any knowledge.	······
_		Signatur	e of officer				Date	
Sigr							Date	
Her	е		NEKE VANDERVOR	T, CEO				
·		Print/Type pre		Preparer's signature		ΓL	Date Check	PTIN
Paid	I	I I I I I I I I I I I I I I I I I I I	parer o name	i reparer o orginature			3/16/22 if self-employe	
	arer	Firm's name	ALDRICH CPAS	AND ADVISORS, I	LP	<u> </u>	Firm's EIN	
	Only			Y DRIVE, SUITE 2				
	•		CARLSBAD, CA				Phone no. (7)	60) 431-8440

 May the IRS discuss this return with the preparer shown above? See instructions

 032001
 12-23-20
 LHA
 For Paperwork Reduction Act Notice, see the separate instructions.

X Yes No Form 990 (2020)

Internal Revenue Service

Date: January 17, 2007

THE BOYS AND GIRLS CLUBS OF SAN DIEGUITO 3800 A MYKONOS LANE SAN DIEGO CA 92130-3572 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact: Viola Wahoff 31-07420 Customer Service Specialist Toll Free Telephone Number: 877-829-5500 Federal Identification Number: 95-2470435

Dear Sir or Madam:

This is in response to your request of January 17, 2007, regarding your organization's taxexempt status.

In August 1967 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Muchele M. Sullivan

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations 1

-orm	W-	-9	
Rev. C	ctober :	2018)	
)epartr	rient of t	he Treasury	
nternal	Revenue	e Service	

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.									
	The Boys & Girls Clubs of San Dleguito								•	
	2 Business name/disregarded entity name, if different from above									
		•	··, ·-	• • •2 :						
on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only following seven boxes.	one o	f the	certa	emption in entitie	s, not	Indivi			•
	Individual/sole proprietor or C Corporation S Corporation Partnership Trusingle-member LLC	ust/esi	tate	Exen	npt paye	o code	(if any	y)		
Print or type. c Instructions	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do	not c	heck	Exen	nption fro	om FA1	FCA n	eporti	na	
Print or type. Specific Instructions	LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member is disregarded from the owner should check the appropriate box for the tax classification of its owner.	the LL ber LL	.C is C thai	-	e (if any)					
eci	☐ Other (see Instructions) ►			(Аррію	s to accoun	ts mainta	ined ou	nt si de tha	s U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions. Reques	ster's r	name	and ad	dress (o	otional)			
See	533 Lomas Santa Fe Drive									
	6 City, state, and ZIP code									
	Solana Beach, CA 92075									
	7 List account number(s) here (optional)									
Par	Taxpayer Identification Number (TIN)									
	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid	Soc	ial se	curity	number					
	p withholding. For individuals, this is generally your social security number (SSN). However, for a nt alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other			٦.]_[
entitie <i>TIN,</i> la	s, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i>				<u> </u>					
	If the account is in more than one name, see the instructions for line 1. Also see What Name and	Or	olove	rident	fication	numh	er	-	-7	
	er To Give the Requester for guidelines on whose number to enter.							1	=	
		9	5	- 2	4 7	0	4	3 5	5	

Certification Part II

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	Olanada at	A A A A		_
Here	Signature of	MIAAAAAA		1 22
UCIC	U.S. person ►	VIVIVY VIIIA	Date > / / / /	166
			· · · · · · · · · · · · · · · · · · ·	/

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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). 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

CASA DE AMISTAD

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The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by **5:00 p.m. Thursday, May 26, 2022.** Please Print Clearly or Type. All requests will be determined by the following criteria:

Name, of Organization: Casa De Amistad Centro De Enseñanza

Name of Organi	zallon. casa be Amistad cer		*
Mailing Address:	120 Stevens Avenue	×	
City: Solana Beac	h	State: CA	Zip: <u>92075</u>
Contact Person:	Corey Ford	Email address: <u>\</u>	volunteer@casadeamistad.org
Daytime Phone:	858-509-2590	Evening Phone:	858-204-1292

1. All the documents below are attached to this application:

- W-9
- Summary of Organization's Budget
- Proposed Program Budget
- Financial and Tax Statements (see Application Guidelines)
- A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)

2. Has your organization received financial assistance from the City before?

🔳 Yes 🛛 🗆 No

3. If yes, please state the fiscal year it was received and for the proposed program was: 2021-22 Study Companions Program

4. Title of FY 2022-23 Proposed Program/Service: Kinder to College Study Companions Program

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

Casa de Amistad is requesting a \$5,000 grant. The program budget for 2022-2023 is \$537,536.82 and includes staffing, scholarships, tutoring, supplies, facility fees, curriculum, events and outreach.

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

Casa de Amistad is seeking support to expand the Kinder to College Study Companions Program, which provides a safe space for low-income youth to receive the academic and social-emotional support services they need to reach their full potential. In an effort to bridge the learning gaps exacerbated by the pandemic, funding will support the program's strategic shift to allow for more in-person sessions, and expand the curriculum of the Kindergarten Readiness and College & Career Pathways activities. The focus is on strengthening early child education for our youngest learners and leading to the ultimate goal of empowering high school students to succeed in their educational journey.

7. Anticipated Program Objectives or Accomplishments:

The goals of Casa de Amistad's Kinder to College Study Companions Program are to 1) Remove educational barriers for underserved students in North County Coastal San Diego; 2) Strengthen academic achievement/success for students at each stage of their educational journey; 3) Increase college enrollment for low-income, underserved San Diego students; 4) Enhance the emotional and social well-being for diverse student populations and the community.

8. Program Dates/Location:

The program runs year-round at Solana Beach Presbyterian Church. Casa is also working to partner with Christ Presbyterian Church in La Costa to accomodate more in-person sessions

9. Estimated number of Solana Beach residents to be served by proposed program: <u>160</u>

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

Casa de Amistad appreciates the generosity of all donors and will recognize the City's financial contribution through acknowledgement in print materials, website, social media, and at all organizational events. Donors are also invited to an annual stewardship event held at a different community location each year.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

One hundred percent of Casa de Amistad' s annual revenue comes from individual donors, private foundations and government sources. A grant from the City of Solana Beach will provide the leverage needed to secure support from additional funding sources within the community.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Casa de Amistad successfully leverages the time and talent of over 200 volunteers each year to help support the sustainability of the program. Volunteers help reduce expenses, effectively address the needs of the community and bring valuable skill sets across all levels of the organization to successfully deliver its social mission. 13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

Funding is critical to support additional staffing, space capacity, and enhancing the program to better meet the needs of students as the community recovers from the COVID-19 pandemic. While the program will move forward on partial funding, it could result in scaling back these program enhancement goals.

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

5/26/22

Authorized Signature of Organization

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

Proposed Program Budget

Casa de Amistad, Centro de Ensenanza

Kinder to College Study Program Budget

•

SUPPORT & REVENUE	
Individual Contributions	124,064.38
Site Contributions	2,000.00
Alternative Christmas Market	3,760.28
Fundraising Event Income	47,752.91
Corporate/Business Grants	48,134.67
Foundation/Non Profit Grants	167,363.16
Dividends & interest-securities	13,515.68
	30,945.74
Donated Rent Income	100,000.00
Designated Scholarship Revenue	
Total Support & Revenue	537,536.82
EXPENDITURES	
Personnel	
Salary/ Hourly Pay	316,187.25
Payroll Processing	68.68
Employer Payroll Taxes	22,061.76
Workers Comp Insurance	2,544.83
Insurance - other	2,250.00
Staff Development	2,500.00
Employee Benefits	10,500.00
Total Personnel	356,112.52
Casa Parent Fundraiser	700.00
Storage Rental	1,269.00
Facilities Fee	11,250.00
Donated Rent Expense Computer Hardware Supplies	36,502.42 447.88
Software Expenses	3,600.00
Kinder to College Curriculum	3,000.00
Parties & Celebrations	2,500.00
Personal Background Checks	1,155.00
Gifts, Awards, Recognition	1,000.00
Tutor Expense	500.00
Communications & Outreach	10,000.00
Nutrition	3,000.00
Supplies Field Tring	4,500.00 2,000.00
Field Trips Scholarship	100,000.00
Total Expenditures	537,536.82
Net Operating Revenue	551,550.04
Net Operating Revenue	-

Summary of Organization's Budget

.

Casa de Amistad, Centro de Ensenanza Organizational Budget

SUPPORT & REVENUE

•

Individual contribution	171,551.50
Site Contributions	2,400.00
Fundraising Event Income	120,000.00
Alternative Christmas Market	4,071.47
Casa Parent Raffle	1,200.00
Corporate/business grants	84,000.00
Foundation/Non Profit grants	214,169.03
Total Contributed Support	597,392.00
Earned Revenue	13,515.68
Donated Rent Income	48,669.90
Designated Scholarship Revenue	100,000.00
Reserves*	75,245.00
Total Support & Revenue	834,822.58
EXPENDITURES	
Personnel	
Salary/ Hourly Pay	421,583.00
Employer Payroll taxes	36,486.72
Worker Compensation Insurance	4,800.00
Insurance - other	6,000.00
Staff Development	5,000.00
Employee Benefits	14,000.00
Payroll Processing Expenses	772.70
Total Personnel	488,642.42
Fundraisers	
Fundraising Expenses	30,000.00
Casa Parent Fundraiser	700.00
Total Fundraisers	30,700.00
Occupancy	
Storage Rental	1,692.00
Facilities Fee	15,000.00
Donated Rent Expense	48,669.90
Total Occupancy	65,361.90
Professional Fees	
Legal & CPA	6,200.00
Accounting	25,000.00
Legal and HR	12,000.00
Grant Writer	30,000.00
Total Professional Fees	73,200.00
	· · · · · · · · · · · · · · · · · · ·
Office Expenses	
Office Expenses Computer Hardware Supplies	1,119.69

Revenues Over Expenses	-
Total Expenses	834,822.58
Total Other Expenses	11,498.57
Donor Perfect Charges	3,000.00
Misc. Expense	· · · ·
Bank Charges	8,198.57
PayPal Charges	150.00
Square, Inc. Charges	150.00
Other Expenses	
Scholarships	100,000.00
Total Other Operation Expenses	51,500.00
Supplies	5,000.00
Field Trips	2,000.00
Nutrition	3,000.00
Communications & Outreach	25,000.00
Tutor Expense	500.00
Gifts, Awards, Recognition	1,000.00
Personal Background Checks	2,000.00
Board Development	2,500.00
Parties and Celebrations	2,500.0
Kinder to College Initiative Curriculum	3,000.00
Advertising	5,000.00
Other Operation Expenses	· ·· -· ···
Total Office Expenses	13,919.6
Postage, shipping, delivery	800.00
Software Expense Web Site Expenses	1,500.00

.

*The board has approved use of reserves for FY 22-23 to support growth of organizational capacity.

Financial and Tax Statements

MUNGER & COMPANY, CPAs

2170 S. El Camino Real, Suite 217 Oceaside, CA 92054 (760) 730-8020 www.mungercpa.com

CASA DE AMISTAD CENTRO DE ENSENANZA

Reviewed Financial Statements

Year Ended June 30, 2021

CONTENTS

Independent Accountant's Review Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6-12

2170 S. El Camino Real, Suite 217 Oceaside, CA 92054 (760) 730-8020 www.mungercpa.com

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of Casa de Amistad Centro de Ensenanza Solana Beach, California

We have reviewed the accompanying financial statements of Casa de Amistad Centro de Ensenanza (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Munger & Company, CPAs December 8, 2021

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Casa de Amistad Centro de Esperanza Statements of Financial Position June 30, 2021

ASSETS:

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Cash and Cash Equivalents Restricted Cash and Cash Equivalents Money Market Funds Certificates of Deposit Interest Receivable Equities Bonds Other Assets Beneficial Interest in Assets Held by Ranco Santa Fe Foundation Restricted Beneficial Interest in Assets Held by Ranco Santa Fe Foundation Property and Equipment, net of Accumulated Depreciation of \$58,581 TOTAL ASSETS	\$ 616,285 18,010 879 309,926 6 184,612 105,941 2,906 152,244 1,101,915 5,441 \$ 2,498,165
LIABILITIES:	
Accounts Payable Scholarship Payable Payroll Liabilities PPP Loan	\$ 14,644 48,000 23,966 60,658
TOTAL LIABILITIES	147,268
NET ASSETS:	
Without Donor Restrictions Undesignated Invested in property and equipment	1,225,531 5,441
With Donor Restrictions Purpose Restrictions	1,119,925
TOTAL NET ASSETS	2,350,897
TOTAL LIABILITIES AND NET ASSETS	\$

See independent accountant's review report and notes to the financial statements.

Casa de Amistad Centro de Esperanza Statement of Activities For the Year Ended June 30, 2021

	١	Without Dono Restrictions	r	With Donor Restrictions	-	Total
REVENUES:						
Contributions	\$	59,288	\$	591,478	\$	650,766
Grants		162,959				162,959
Special Event Revenues		73,099				73,099
Less Special Event Expenses		(6,724)				(6,724)
In-Kind Rent		48,670				48,670
Investment Return		285,137				285,137
Released from Restrictions		113,320		(113,320)	_	
Total Revenues		735,749		478,158	_	1,213,907
EXPENSES:						
Program Services		503,035				503,035
Management & General		186,868			-	186,868
Total Expenses		689,903			_	689,903
Change In Net Assets	\$	45,846	\$	478,158	\$	524,004
Beginning Net Assets		1,185,126		641,767	-	1,826,893
Ending Net Assets	\$	1,230,972	\$	1,119,925	\$ _	2,350,897

See independent accountant's review report and notes to the financial statements.

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Casa de Amistad Centro de Esperanza

Statement of Functional Expenses For the Year Ended June 30, 2021

EXPENSES		Program Services		Management & General		Total
Salaries	\$	309,223	\$	87,757	\$	396,980
Benefits		3,468		15,764		19,232
Payroll Taxes		27,135		7,159		34,294
Payroll Processing Fees		383		466		849
Subtotal Payroll Expenses	-	340,209		111,146		451,355
Donated Rent		35,529		13,141		48,670
Legal and Accounting				51,210		51,210
Scholarships		84,067				84,067
Advertising		225		198		423
Operating		4,850		146		4,996
Supplies		2,440		1,181		3,621
Facility Fees		2,750				2,750
COVID-19 Relief		9,398				9,398
Office		13,577		3,183		16,760
Finance Charges		9,006		466		9,472
Depreciation				4,274		4,274
Storage		423		1,269		1,692
Communication and Outreach		561		654		1,215
Other	,		• •	6,724	.	6,724
Total Expenses by Function	\$	503,035	\$_	193,592	\$	696,627
Less Expenses Included with Revenues on the Statement of Activities						
Cost of Direct Benefit to Donors	. <u></u> .	-		(6,724)		(6,724)
Total Expenses Included in the Expense Section on the Statement of Activities	\$	503,035	\$	186,868	\$	689,903

See independent accountant's review report and notes to the financial statements.

Casa de Amistad Centro de Esperanza Statement Of Cash Flows For the Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Change In Net Assets	\$	524,004
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided/Used by Operating Activities:		
Depreciation		4,274
Investment Return		(285,137)
Decrease / (Increase) in:		
Interest Receivable		266
Change in Beneficial Interest Held by RSSF		(347,037)
Other Assets		
		(578)
Increase / (Decrease) in:		10.064
Accounts Payable		12,264
Sholarship Payable		33,500
Accrued Liabilities		(1,500)
Payroll Liabilities	-	10,321
Net Cash Provided by (Used in) Operating Activities	-	(49,623)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Withdrawals of Investments		532,827
Purchases of Investments		(581,713)
Purchases of Property and Equipment		(4,000)
and the second		
Net Cash Provided by (Used in) Investing Activities	-	(52,886)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds on PPP Loan		60,658
Net Cash Provided by (Used in) Financing Activities		60,658
	-	
Net Change in Cash and Cash Equivalents		(41,851)
Crish and Cesth Equivalents at		
Cash and Cash Equivalents at: Beginning of Year		676 146
Degining of 1 car		676,146
End of Year	s_	634,295
CASH AND CASH EQUIVALENTS:		
Cash and Cash Equivalents	\$	616,285
Restricted Cash and Cash Equivalents		18,010
Total Restricted Cash and Cash Equivalents	s –	634,295
Four reserved cash and cash Equivalents	ت معر `	
SUPPLEMENTARY INFORMATION:		
Cash Paid for Interest	\$	1,129
	- a	

See independent accountant's review report and notes to the financial statements.

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Casa de Amistad Centro de Ensenanza Notes to Financial Statements Year Ended June 30, 2021

Note 1 - Organization and Nature of Activities

The Casa de Amistad Centro de Ensenanza (the Organization) is a California non-profit corporation. The Organization's mission is dedicated to assisting the education and character development of underserved children, teens and their families in coastal North County San Diego. The cornerstone of the Organization is its Study Companions Program: an educational mentoring program designed to improve the academic achievement of children in grades K-12.

Note 2 - Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The Organization consider all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

Receivables and Credit Policies

Accounts receivable consist primarily of interest receivable on investments. We determine the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. At June 30, 2021, management determined that no allowance was necessary.

Property and Equipment

The Organization records property and equipment additions over \$1,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets of five years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2021.

Casa de Amistad Centro de Ensenanza

Notes to Financial Statements Year Ended June 30, 2021

Note 2 - Significant Accounting Policies (continued)

Beneficial Interest in Assets Held by Rancho Santa Fe Foundation (RSFF)

The funds are held by RSFF in a managed pool of assets invested in indexed mutual funds and exchange traded funds (ETFs) at The Vanguard Group. The Organization has not granted variance power to the RSFF, which would allow the RSFF to modify any condition or restriction on its distributions for any specified charitable purpose or to any specified organization if, in the sole judgment of the RSFF's Board of Directors, such restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community. The fund is held and invested by the RSFF for our benefit and is reported at fair value in the statements of financial position, with distributions and changes in fair value recognized in the statements of activities. The managed pool is designed to support distributions of student scholarships, while increasing the value of the corpus at a rate greater than inflation, net of distributions and expenses. At June 30, 2021, the pool was invested in Equities (approximately 60%) and Bonds (approximately 40%). Amounts are restricted for scholarships to graduating seniors who plan to attend either a four-year college, a community college, or a vocational and technical school and other items. The balance of \$1,101,915 is included in net assets with donor restrictions for the year ended June 30, 2021.

Investments

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

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.

Casa de Amistad Centro de Ensenanza Notes to Financial Statements Year Ended June 30, 2021

Note 2 - Significant Accounting Policies (continued)

Revenue and Revenue Recognition

Revenue is recognized revenue from services when the services are provided. We record special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. All services are transferred at a point in time.

Contributions are recognized contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. The Organization records donated goods, services and rent at the respective fair values of those items received (Note 8).

Advertising Costs

Advertising costs are expensed as incurred.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization is organized as a California nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as organizations described in IRC Section 501(c)(3), qualify for the charitable contribution deduction under IRC Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under IRC Sections 509(a)(1). The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS and California Franchise Tax Board (Forms 199 and RRF-1). In addition, they are subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. The Organization is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS or (Form 109) with California.

The Organization has reviewed its position for all open tax years and 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.

Casa de Amistad Centro de Ensenanza

Notes to Financial Statements Year Ended June 30, 2021

Note 2 - Significant Accounting Policies (continued)

The Organization's federal and state Exempt Organization Tax Returns are subject to examination, generally for three years after they were filed for federal returns and four years for state returns.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, The Organization have not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of our mission. Investments are made by diversified investment managers whose performance is monitored by us and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, The Organization and the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the organizations.

Subsequent Events

The Organization have evaluated subsequent events through December 8, 2021, the date the financial statements were available to be issued. One subsequent event was noted which was the forgiveness of its PPP loan on August 6, 2021.

Note 3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$ 616,285
Interest Receivable	6
Money Market Funds	879
Certificates of Deposits	309,926
Equities	184,612
Bonds	105,941
	\$ <u>2,171,249</u>

As part of our liquidity management plan, the Organization invests cash in excess of daily requirements in investments, CDs, and money market funds.

Casa de Amistad Centro de Ensenanza

Notes to Financial Statements Year Ended June 30, 2021

Note 4. Fair Value Measurements and Disclosures

The Organization reports certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability 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 based on the price that reflect the reporting entity is own assumptions about the assumptions market participants would use in pricing the asset or liability based on the term of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity is own assumptions about the assumptions market participants would use in pricing the asset or liability based on the term of the reporting entity. A three-tier hierarchy categorizes the inputs as follows:

Level 1 -Quoted prices (unadjusted) in active markets for identical assets or liabilities that The Organization can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, The Organization develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

A significant portion of our investment assets are classified within Level 1 because they comprise open-end mutual funds, certificates of deposit and money market funds with readily determinable fair values based on daily redemption values.

We invest in CDs traded in the financial markets and have funds with Rancho Santa Fe Foundation. Those CDs and Rancho Santa Fe Foundation obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions, and are classified within Level 2.

CA Franchise Tax Board Entity Status Letter



Entity Status Letter

Date: 5/24/2022 ESL ID: 6929596438

Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 2356814

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Entity Name: CASA DE AMISTAD, CENTRO DE ENSENANZA

- \times 1. The entity is in good standing with the Franchise Tax Board.
 - 2. The entity is **not** in good standing with the Franchise Tax Board.
 - 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
 - 4. We do not have current information about the entity.
 - 5. The entity was administratively dissolved/cancelled on through the Franchise Tax Board Administrative Dissolution process.

Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the entity did business in California at a time when it was not qualified or not registered to do business in California, this information does not reflect the status or voidability of contracts made by the entity in California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

Connect With Us

Web:	ftb.ca.gov
Phone:	800.852.5711 from 7 a.m. to 5 p.m. weekdays, except state holidays
	916.845.6500 from outside the United States
TTY/TDD:	800.822.6268 for persons with hearing or speech impairments

W-9

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following seven boxes. certain entities, not individuals; se instructions on page 3): Individual/sole proprietor or C Corporation S Corporation Partnership Trust/estate	Depart	W-9 October 2018) 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.
B 120 Stevens Avenue 6 City, state, and ZIP code Solana Beach, CA 92075 7 List account number(s) here (optional)	on page	Casa de Amistad 2 Business name/disregarded entity name, if different from above 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of tollowing seven boxes. □ Individual/sole proprietor or single-member LLC □ Limited liability company. Enter the tax classification (G=C corporation, S=S corporation, P=Partnership) ▶ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not cl LLC if the LLC is classified as a single-member for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC is disregarded from the owner. Action of its owner. ⊠ Other (see instructions) ► Nonprofit organization. Requester's n 1ZO Stevens Avenue. Requester's n 6 City, state, and ZIP code Solan & Beach, CA 92075	certain entities, not individuals; see instructions on page 3): ite Exempt payee code (if any) eck Exemption from FATCA reporting code (if any) code (if any) 3 Applies to accounts maintained outside the U.S.)
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. Social security number Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter. Or Employer identification number Part III Certification Certification G 3 1	Enter backu reside entitie <i>TIN</i> , I Note :	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid up withholding. For individuals, this is generally your social security number (SSN). However, for a ent alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i> ater. If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and</i> ber To Give the Requester for guidelines on whose number to enter.	byer identification number

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 ►	02	Pal	Date ►	5	124	22	
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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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Cat. No. 10231X

Form W-9 (Rev. 10-2018)

COMMUNITY RESOURCE CENTER



The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization	on: <u>Community Resource Cent</u>	er	
Mailing Address: 650	0 2nd Street		
City: Encinitas		State: <u>CA</u>	Zip: <u>92024</u>
Contact Person: John	n Van Cleef	Email address: johnva	ancleef@crcncc.org
Daytime Phone: 760	-230-6309	Evening Phone:	

1. All the documents below are attached to this application:

- 🔳 W-9
- Summary of Organization's Budget
- Proposed Program Budget
- Financial and Tax Statements (see Application Guidelines)
- A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?

🔳 Yes 🛛 🗆 No

3. If yes, please state the fiscal year it was received and for the proposed program was:

2022 Holiday Baskets

4. Title of FY 2022-23 Proposed Program/Service: 2022 Holiday Baskets

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

-\$2,500 to support 10 low-income Solana Beach residents participating in 2022 Holiday Baskets. The total Holiday Baskets project budget is \$189,035. 6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

-CRC will use grant funds for program/project costs of its 2022 Holiday Baskets Program.

7. Anticipated Program Objectives or Accomplishments:

-CRC's Holiday Baskets provides a dignified, free 'shopping' experience to low income San Diegans, -including children, seniors, and survivors of domestic violence, and engages dedicated community -volunteers. The gifts, food, CRC Resale Store vouchers and basic household supplies provide a -life-saving bridge during the holidays.

8. Program Dates/Location:

December 10, 2022 - 650 2nd Street, Encinitas, CA

9. Estimated number of Solana Beach residents to be served by proposed program: 10

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

Holiday Baskets donors and sponsors receive logo recognition on CRC's event website, e-blasts and promotions, and in social media recognition posts received by 6,500 e-mail subscribers and 2,000 followers on social media

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

Yes, there will be other grants, though no matching funds. CRC is just starting its fundraising for the 2022 Holiday Baskets program. Holiday Baskets receives funding from corporate, private foundation, government, and individual donors. Past contributors who are reasonably expected to donate again inc-

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, volunteers are essential to Holiday Baskets. Their service reduces expenses. The program would not be financially feasible without the work of dedicated community volunteers.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

-CRC's 2022 Holiday Baskets program will take place if Solana Beach is only able to provide partial funding. The program would not be scaled back or canceled unless there was a significant, substantial shortfall in total fundraising. CRC has not determined a specific threshold of advance funding for the ev-

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

John Van Uuf Bof3518CC70D4A3...

5/26/22	
Date	

Authorized Signature of Organization

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

Community Resource Center								
FY23 Budget Holiday Baskets								
Ordinary Income/Expense								
Income								
Private grants and Private donations	\$118,735							
(campaign appeals; major gifts)								
planned, pending, or to be identified								
In-Kind Donations - Goods	\$15,000							
In-Kind Donation - Services	\$52,800							
City of Solana Beach Community Grant	\$2,500							
(if awarded)								
Total Income	\$189,035							
Personnel Expense								
Salaries	\$22,736							
Fringe/Taxes @33%	\$7,503							
Subtotal Personnel Expense	\$30,239							
Program Expense								
Occupancy Expense	\$4,200							
Operating Expense	\$1,146							
Client Assistance	\$131,550							
Equipment	\$1,000							
Board & Volunteers	\$800							
Mileage & Parking	\$100							
Professional Fees	\$20,000							
Subtotal Program Expense	\$158,796							
Total Expense	\$189,035							

Community Resource Center FY 22 Budget Summary							
Revenue	Amount						
Fundraising Events	\$129,700						
Government Contract Revenue	\$3,305,000						
Program Service Revenue	\$15,500						
Public Support/Donations	\$2,542,120						
Private, Corporate, and Foundation Grants	\$634,750						
Resale Stores	\$950,000						
Other Revenue	\$112,220						
Total Revenue	\$7,689,290						
Expenses							
Personnel Expenses including Benefits/Taxes	\$3,621,836						
Direct Service to Clients	\$2,048,500						
Operating Expenses	\$244,265						
Occupancy Expenses	\$943,172						
Equipment	\$269,719						
Professional Fees	\$134,600						
Administrative & Fundraising Expenses	\$170,932						
Total Expenses	\$7,433,024						
Net Income	\$256,266						

COMMUNITY RESOURCE CENTER AND 660 ENCINITAS, LLC

CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2021 and 2020



YSR CPA GROUP, P.C. CERTIFIED PUBLIC ACCOUNTANTS AUDIT + TAX + ADVISORY

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Community Resource Center and Subsidiary

Report on the Audit of the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Community Resource Center and 660 Encinitas, LLC (the "Subsidiary") (a California nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, 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 Community Resource Center and Subsidiary as of June 30, 2021 and 2020, 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 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.

Management's Responsibility 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' Responsibility 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 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 audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information on pages 24 to 27 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 on page 32, 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 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to 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 24, 2022 on our consideration of Community Resource Center and Subsidiary'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 and Subsidiary'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 and Subsidiary's internal control over financial reporting and compliance.

Emphasis of a Matter - Change in Accounting Principle

For the year ended June 30, 2021, the Organization adopted Financial Accounting Standards Board's (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606) as described in Note 1. The changes required by the update have been applied to all periods presented. Our opinion is not modified with respect to that matter.

YSR CPA Group, P.C.

Encinitas, California March 24, 2022

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2021 and 2020

		6/30/21	· -	6/30/20
ASSETS				
CURRENT ASSETS Cash	\$	1,079,224	\$	641,250
Investments (Note 4)	Ŷ		Ŧ	893
Accounts receivable Grants and contributions receivable (Note 5)		- 915,605		320 571,539
Inventory Prepaid expenses and other assets		54,565 100,800		53,815 78,387
	—		-	
TOTAL CURRENT ASSETS		2,150,194		1,346,204
NONCURRENT ASSETS				
Contributions receivable, net (Note 5) Deposits		193,327 34,427		- 34,427
Property and equipment, net (Note 6)		3,339,547		1,091,839
Donated property (Note 7)		-	· -	25,600_
		3,567,301	• -	1,151,866
TOTAL ASSETS	\$	5,717,495	\$_	2,498,070
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES	•	45 400	•	45 407
Accounts payable Accrued expenses	\$	15,469 301,234	φ	45,497 229,891
Current portion of notes payable (Note 9)		5,259		4,995
TOTAL CURRENT LIABILITIES		321,962		280,383
NONCURRENT LIABILITIES				
Other liabilities		16,312		3,966
Notes payable, net of current portion (Note 9)		1,566,284	-	171,751
TOTAL NONCURRENT LIABILITIES		1,582,596	· -	175,717
TOTAL LIABILITIES		1,904,558		456,100
COMMITMENTS & CONTINGENCIES				
NET ASSETS				
Without donor restrictions With donor restrictions (Note 10)		3,017,913 795,024		1,736,954 305,016
	_		• -	
TOTAL NET ASSETS		3,812,937	. .	2,041,970
TOTAL LIABILITIES AND NET ASSETS	\$ =	5,717,495	\$	2,498,070

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

	Without Donor Restrictions	,	With Donor Restrictions	 Total
SUPPORT AND REVENUE				
Contributions	\$ 1,428,105	\$	1,580,155	\$ 3,008,260
In kind contributions	1,094,599		-	1,094,599
Government grants	3,252,755		-	3,252,755
Rental income	18,020		-	18,020
Resale shop sales, net \$944,672				
cost of sales of donated goods	946,539		-	946,539
Special events, net direct expenses of \$3,678	73,959		-	73,959
Program services	32,609		-	32,609
Investment return	1,339		-	1,339
Interest income	177		-	177
Loss on sale of property	(13,100)		-	(13,100)
Other income	27,500		-	27,500
Net assets released from restrictions,				
satisfaction of program restrictions (Note 10)	1,090,147		(1,090,147)	 -
TOTAL SUPPORT AND REVENUE	7,952,649		490,008	8,442,657
EXPENSES				
Program services				
Integrative services	2,457,193		-	2,457,193
Domestic violence	1,921,621		-	1,921,621
Resale store	795,534		-	795,534
Supporting services	,			,
Management and general	939,618		-	939,618
Fundraising	557,724		-	557,724
-				
TOTAL EXPENSES	6,671,690		يەت 	 6,671,690
INCREASE IN NET ASSETS	1,280,959		490,008	1,770,967
NET ASSETS AT BEGINNING OF YEAR	1,736,954		305,016	 2,041,970
NET ASSETS AT END OF YEAR	\$ 3,017,913	\$	795,024	\$ 3,812,937

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

	Without Donor Restrictions		With Donor Restrictions	-	Total
SUPPORT AND REVENUE					
Contributions	\$ 1,263,013	\$	563,361	\$	1,826,374
In kind contributions	674,217		-		674,217
Government grants	2,338,255		-		2,338,255
Resale shop sales, net \$946,751					
cost of sales of donated goods	916,37 1		-		916,371
Special events, net direct expenses of \$77,535	286,580		-		286,580
Program services	79,193		-		79,193
Investment return	(570)		-		(570)
Loss on disposal of fixed assets	(3,278)		-		(3,278)
Net assets released from restrictions,					
satisfaction of program restrictions (Note 10)	318,225		(318,225)	_	
TOTAL SUPPORT AND REVENUE	5,872,006		245,136		6,117,142
EXPENSES					
Program services					
Integrative services	1,997,469		-		1,997,469
Domestic violence	1,551,472		-		1,551,472
Resale store	822,654		-		822,654
Supporting services	022,001				022,001
Management and general	624,825		-		624,825
Fundraising	480,026		-		480,026
		•		-	·
TOTAL EXPENSES	5,476,446		-		5,476,446
			,, <u></u>	-	
INCREASE IN NET ASSETS	395,560		245,136		640,696
NET ASSETS AT BEGINNING OF YEAR	1,341,394	-	59,880	_	1,401,274
NET ASSETS AT END OF YEAR	\$ 1,736,954	\$	305,016	\$_	2,041,970
				_	

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021

				Program	Se	ervices			Supporting Services							
	_	Integrative Services	_	Domestic Violence and Emergency Shelter	-	Resale Stores		Total Program Services		Management and general	. -	Fundraising		Total Supporting Services		Total
Salaries and wages	\$	506,267	\$	1,054,206	\$	314,962	\$	1,875,435	s	442,848	\$	312,880	\$	755,728	\$	2,631,163
Employee benefits	•	86,807	+	133,095	•	57,445	•	277,347	+	46,722	*	36,043	•	82,765	Ŧ	360,112
Payroli taxes		40,529		71,705		23,514		135,748		39,946		22,480		62,426		198,174
Professional fees		36,301		5,670		480		42,451		129,693		20,858		150,551		193,002
Advertising						763		763				3,946		3,946		4,709
Office expenses		40,621		68,707		8,131		117,459		32,588		10,400		42,988		160,447
Information technology		20,538		23,329		1,480		45,347		31,981		49,928		81,909		127,256
Occupancy		71,262		118,905		347,614		537,781		36,236		6,011		42,247		580,028
Travel		778		2,702		46		3,526		2,080		760		2,840		6,366
Interest expense		-		-				-		18,079		-		18,079		18,079
Depreciation		35,171		49,811		14,515		99,497		7,060		1,300		8,360		107,857
Insurance		1,875		1,781		2,156		5,812		39,028		1,406		40,434		46,246
Postage and shipping		263		356		57		676		1,681		1,481		3,162		3,838
Direct program expense		1,602,469		384,080		-		1,986,549		-		-		-		1,986,549
Fundraising expense		-		-		-		-		-		74,736		74,736		74,736
Auto expense		9,285		2,577		4,004		15,866		-		157		157		16,023
Staff and board development		4,802		2,343		84		7,229		11,835		3,717		15,552		22,781
Miscellaneous	-	225	-	2,354	-	20,283		22,862		99,841	-	11,621	• -	111,462	_	134,324
	\$_	2,457,193	\$	1,921,621	\$	795,534	\$	5,174,348	\$	939,618	\$	557,724	\$_	1,497,342	\$	6,671,690

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2020

			Program Services Supporting Services								Supporting Services					
	_	Integrative Services		Domestic Violence and Emergency Shelter	_	Resale Stores		Total Program Services		Management and general	· -	Fundraising	_	Total Supporting Services		Total
Salaries and wages	\$	621,809	\$	741,793	\$	312,633	\$	1,676,235	\$	339,162	\$	284,274	\$	623,436 \$		2,299,671
Employee benefits		122,511		111,855		55,922		290,288		32,550	•	29,269	•	61,819		352,107
Payroll taxes		41,231		60,739		23,405		125,375		26,732		21,612		48,344		173,719
Professional fees		27,605		7,365		930		35,900		98,158		12,827		110,985		146,885
Advertising		-		164		2,142		2,306		769		2,049		2,818		5,124
Office expenses		43,911		141,830		37,427		223,168		35,126		35,441		70,567		293,735
Information technology		20,358		29,209		2,760		52,327		7,651		49,996		57,647		109,974
Occupancy		91,728		98,891		355,273		545,892		18,098		10,568		28,666		574,558
Travel		1,834		8,019		-		9,853		2,844		659		3,503		13,356
Interest expense		-		10		-		10		15,065		-		15,065		15,075
Depreciation		35,239		46,333		16,266		97,838		6,983		3,285		10,268		108,106
Insurance		2,424		2,790		2,895		8,109		16,310		1,830		18,140		26,249
Postage and shipping		197		288		11		496		818		1,730		2,548		3,044
Direct program expense		968,589		260,419		-		1,229,008		-		-		-		1,229,008
Fundraising expense		157		-		-		157		-		21,483		21,483		21,640
Auto expense		8,630		3,071		6,315		18,016		11,023		-		11,023		29,039
Staff and board development		4,211		2,092		-		6,303		8,711		4,766		13,477		19,780
Miscellaneous		7,035	•	36,604	-	6,675		50,314		4,825	-	237	_	5,062	<u></u>	55,376
	\$_	1,997,469	\$	1,551,472	\$	822,654	\$	4,371,595	\$	624,825	\$	480,026	\$	1,104,851 \$	<u> </u>	5,476,446

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2021 and 2020

	6/30/21	6/30/20
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets \$	1,770,967 \$	640,696
Adjustments to reconcile change in net assets to net cash	1,1 1 0,001 · ¢	0,000
provided (used) by operating activities:		
Depreciation	107,857	108,107
Loss on sale of fixed assets	-	3,279
Contributed securities	(181,232)	(99,533)
Proceeds from sale of contributed securities	182,512	98,284
(Gain) loss on sale of contributed securities	(387)	356
Loss on sale of other asset	-	875
Loss on sale of donated property	13,100	-
Donated resale inventory	(750)	13,966
(Increase) decrease in operating assets		
Accounts receivable	320	2,680
Grants and contributions receivable	(537,393)	(248,283)
Prepaid expenses and other assets	(22,413)	(22,717)
Increase (decrease) in operating liabilities		
Accounts payable	(30,028)	(7,473)
Accrued expenses	71,343	48,595
Line of credit	-	(100,000)
Other liabilities	12,346	(140)
CASH PROVIDED BY OPERATING ACTIVITIES	1,386,242	438,692
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on sale of other assets	-	1,140
Proceeds on sale of fixed assets	-	3,500
Proceeds from sale of donated property	12,500	· -
Purchase of property and equipment	(955,565)	(24,880)
CASH USED BY INVESTING ACTIVITIES	(943,065)	(20,240)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on note payable	(5,203)	(50,620)
CASH USED BY FINANCING ACTIVITIES	(5,203)	(50,620)
NET INCREASE IN CASH	437,974	367,832
CASH AT BEGINNING OF YEAR	641,250	273,418
CASH AT END OF YEAR \$	1,079,224\$	641,250

SUPPLEMENTAL DISCLOSURE OF NON-CASH FINANCING ACTIVITIES

During the year ended June 30, 2021, the Organization financed a portion of the purchase of building and land in the amount of \$1,400,000 through a mortgage obligation.

Nature of Activities

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:

Integrative 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.

Nature of Activities (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.

CRC's 2020 Impact (calendar year)

- 1,391 unduplicated participants made 13,037 visits to the Food and Nutrition Center, which collected and distributed 507,225 pounds of food.
- 3,713 individuals participated in the Holiday Baskets drive-thru distribution program (home delivery for seniors) for low-income households, including 1,784 children and 323 seniors.
- Integrative Services provided case management to 349 unduplicated individuals during 3,655 sessions, assisted 114 benefit applicants and successfully placed more than 213 households (431 individuals) in safe housing shelter, transitional housing and permanent housing.
- 1,401 sessions were provided by our professional counselors, offering empathic, compassionate and solution-oriented counseling.
- 475 individuals found safe housing through our intervention programs, domestic violence shelter and transitional housing units.
- 151 domestic violence (DV) survivors and children found shelter and assistance, the DV Hotline responded to 2,012 calls, and 100% of families in transitional housing moved to permanent housing.
- CRC provided domestic violence prevention education throughout the community to more than 1,500 high school students.

660 Encinitas, LLC is a single member LLC owned by Community Resource Center and was formed in 2021. The purpose of 660 Encinitas, LLC is to serve as a holding entity for property located at 660 2nd Street.

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.

Consolidated 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"). ASC 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.
- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions may be perpetual in nature, where by 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.

Measure of Operations

The consolidated statement 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 resources that generate return from other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates

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

Fair Value Measurement

In accordance with Financial Accounting Standards Board Codification No. 820 (FASB 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 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 date obtained from sources independent of the reporting entity.

See accompanying independent auditors' report

Fair Value Measurement (continued)

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.

The standard describes 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 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, receivables, other assets, accounts payable and accrued expenses, fair value approximates carrying value.

New Accounting Pronouncements Recently Adopted

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers ("Topic 606"). ASU 2014-09 states that an entity should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

This update also requires additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments, and assets recognized from costs incurred to obtain or fulfill a contract. The update supersedes prior revenue recognition guidance, including industry specific guidance. Effective July 1, 2020, the Organization adopted the new standard through the modified retrospective method. The modified retrospective method requires that the cumulative effect of initially applying the new guidance be recorded as an adjustment to the opening balance of net assets in the statement of financial position. The adoption of this new accounting guidance did not have an impact on prior period earnings and no adjustment was recorded to the opening net asset balances as of July 1, 2020. The adoption did not have a financial statement impact to the Organization.

Recent Accounting Pronouncements Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which amends the existing guidance to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and by disclosing key information about leasing arrangements. ASU 2016-02 will, among other things, require lessees to recognize a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term.

ASU 2016-02 does not significantly change lease accounting requirements applicable to lessors; however, the ASU contains some targeted improvements that are intended to align, where necessary, lessor accounting with the lessee accounting model and with the updated revenue recognition guidance issued in 2014.

Recent Accounting Pronouncements Not Yet Adopted (continued)

Additionally, in July 2018, the FASB issued ASU No. 2018-10, Codification Improvements to Topic 842, Leases and ASU No. 2018-11, Leases, Targeted Improvements. The amendments in these updates provide additional clarification and implementation guidance on certain aspects of ASU 2016-02 and have the same effective and transition requirements as ASU 2016-02. Specifically, ASU 2018-11 creates an additional transition method option allowing entities to record a cumulative effect adjustment to opening net assets in the year of adoption.

In December 2018, the FASB further issued ASU 2018-20, Leases (Topic 842) Narrow-Scope Improvements for Lessors. The amendments in this update permits lessors to make an accounting policy election to not evaluate whether certain sales taxes and other similar taxes are lessor costs or lessee costs and instead account for the costs as if they were lessee costs. Additionally, the amendment requires lessors to exclude from variable payments, and therefore revenue, lessor costs paid by lessees directly to third parties. The amendments also require lessors to account for costs excluded from the consideration of a contract that are paid by the lessor and reimbursed by the lessee as variable payments.

In March 2019, the FASB also issued ASU 2019-01, Leases (Topic 842) Codification Improvements, to further clarify certain identified issues regarding implementation of ASU 2016-02. Specifically, the amendments in ASU 2019-01 clarify the determination of fair value of underlying assets by lessors that are not manufacturers or dealers, the cash flow presentation of sales-type or direct financing leases, and transition disclosures for interim periods. Issued in November 2019, ASU 2019-10, "Financial Instruments-Credit Losses, Derivatives and Hedging, and Leases" alters the effective date of ASU 2016-02 for private companies. On June 3, 2020, the FASB issued ASU 2020-05, which deferred the effective dates of the Board's standards on ASU 2016-02 to give immediate relief to certain entities as a result of the widespread adverse economic effects and business disruptions caused by the coronavirus disease 2019 (COVID-19) pandemic.

In September 2020, the FASB issued ASU 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU is meant to improve generally accepted accounting principles (GAAP) by increasing the transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in this Update address certain concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by NFPs, as well as the amount of those contributions used in an NFP's programs and other activities. An NFP will be required to present contributed nonfinancial assets.

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. An NFP will be required to disclose a disaggregation of the amount of contributed nonfinancial assets recognized within the statement of activities by category that depicts the type of contributed nonfinancial assets and additional information for each category of contributed nonfinancial assets. The amendments in this ASU are affective for annual periods beginning after June 15, 2021 and interim periods within annual periods beginning after June 15, 2022 and should be applied on a retrospective basis. Early adoption is permitted.

Accounts and Grants Receivable

Accounts and grants receivable arise in the normal course of business. It is the policy of management to review the outstanding accounts receivable at period end, as well as the 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 and grants receivable was considered necessary for both years ended June 30, 2021 and 2020, respectively, as management determined all receivables are collectable.

See accompanying independent auditors' report

Contributions Receivable

Contributions receivables represent unconditional promises to give and are reported at fair value by discounting the expected future contribution payments at the statement of financial position date. Contributions 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, contributions are recorded net of an allowance. The allowance for uncollectible contributions is determined by management. No allowance for uncollectible contributions was considered necessary for the year ended June 30, 2021 as management determined all contributions are collectible. There were no contributions receivable for the year ended June 30, 2020 therefore no allowance for uncollectible contributions was considered necessary. Changes in the fair value of contributions receivable are reported in the statement of activities as contribution revenue except for changes in the allowance which are reported as program expenses at each subsequent reporting date.

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 all expenditures in excess of \$2,500 for 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 restriction 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 restriction.

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 restriction to net assets without donor restriction 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

Maintenance, repairs and minor renewals are charged to operations as incurred. Upon sale or disposition of property, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale of any resultant gain or loss is credited or charged to earnings.

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, 2021 and 2020, respectively.

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 \$144,227 and \$102,924 at June 30, 2021 and 2020, respectively, and is included in accrued expenses in the consolidated statement of financial position.

Revenue Recognition

Government Grants

The Organization receives government grants and contracts. These grants and contracts 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 and contracts are considered to be contributions to the Organization. The grant and contract agreements contain spending requirements. As these stipulations create a barrier that must be achieved, 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.

Contributions and Support

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.

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 statement of activities and changes in net assets.

See accompanying independent auditors' report

Revenue Recognition (continued)

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.

Contributed Services

Volunteer 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 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 consolidated financial statements.

Donated Professional Services

A law firm that employs one of the Board members provided legal services to the Organization without charge. During the years ended June 30, 2021 and 2020, respectively, the Organization recognized revenue and related expense of \$59,207 and \$73,499 for in-kind legal services.

Donated Goods

Revenues from in-kind contributions are recognized in accordance with generally accepted accounting principles and are recorded at the fair value of the products or services surrendered. Fair value is determined by using comparable market rates at the time of the transaction.

In-kind contributions of goods used for program services with an estimated fair value of \$913,367 and \$605,159 for the years ended June 30, 2021 and 2020, respectively, are included in in-kind contributions in the statement of activities.

In-kind contributions of donated goods and materials with an estimated fair value of \$945,422 and \$932,785 for the years ended June 30, 2021 and 2020, respectively, reduce resale stores revenue on the statement of activities.

Functional Expenses

The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, benefits, payroll taxes, insurance and depreciation, which are allocated on the basis of estimates of time and effort, as well as occupancy, which is allocated on a square-footage basis.

Income Taxes

Community Resource Center 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, 2021 and 2020, respectively, and therefore, no provision for income taxes has been made.

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 appear in the consolidated financial statements.

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 year ended June 30, 2021. Management believes the Organization is no longer subject to income tax examinations by applicable taxing jurisdictions for the years prior to June 30, 2017.

Advertising

The Organization expenses the cost of advertising as incurred. Advertising expense for the years ended June 30, 2021 and 2020, respectively, was \$4,709 and \$5,124.

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.

NOTE 2. AVAILABILITY AND LIQUIDITY

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

Financial assets at year-end:	-	6/30/21	-	6/30/20
Cash Investments Accounts and grants receivable, current - net Contributions receivable, current	\$	1,079,224 - 765,605 150,000	\$	641,250 893 571,859
Total financial assets		1,994,829		1,214,002
Less amounts not available to be used within one year:				
Restricted by donor with purpose restrictions Less restricted contributions receivable Debt obligations to be met in less than a year		795,024 (350,000) <u>69,744</u>		305,016 13,740
Financial assets available to meet general expenditures over the next twelve months	\$_	1,480,061	\$_	895,246

NOTE 2. AVAILABILITY AND LIQUIDITY

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. 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. The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. During the years ended June 30, 2021 and 2020, respectively, the level of liquidity was close to target.

In the event of an unanticipated liquidity need, the Organization could also draw upon its available line of credit up to \$200,000.

NOTE 3. CONCENTRATION OF CREDIT RISK

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. At June 30, 2021 and 2020, the Organization exceeded federally insured limits by \$943,513 and \$449,831, respectively. Management has not experienced any losses in the past and does not believe the Organization is exposed to any significant risk.

NOTE 4. INVESTMENTS

Investments consist of the following at June 30:

		6/30/21		6/30/20
	 Cost	Fair Value	Unrealized Gain (Loss)	Fair Value
Equity stock	\$ -	-	-	893

The investments in equity stocks are Level 1 assets. Interest and dividends are recorded when earned.

NOTE 5. GRANTS AND CONTRIBUTIONS RECEIVABLE

Grants and contributions receivable consist of the following at June 30:

	 6/30/21	 6/30/20
Contributions receivable California Office of Emergency Management City of Carlsbad City of Encinitas Department of Housing and Urban Development Other Total grants and contributions receivable Less: discount on long term pledge	\$ 350,000 305,271 215,579 128,280 55,575 60,900 1,115,605 (6,673)	\$ 226,671 228,169 69,062 47,637 571,539
	\$ 1,108,932	 571,539

NOTE 5. GRANTS AND CONTRIBUTIONS RECEIVABLE (continued)

Unconditional promises to give consist of the following at June 30:

	6/30/21				
Pledges due in one year or less Pledges due after one year through five years	\$	150,000 200,000 350,000			
Less: imputed discount		(6,673)			
Net pledged contributions	\$	343,327			

At June 30, 2021, 100% of the contribution receivable was from a single donor. Amounts due beyond one year have been discounted at a rate of 2.504%. There were no contributions receivable for the year ended June 30, 2020.

NOTE 6. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	-	6/30/21	-	6/30/20
Buildings	\$	1,839,037	\$	1,234,827
Leasehold improvements		493,578		403,770
Furniture and fixtures		82,908		82,908
Vehicles		108,075		125,175
Computers and software		40,276		83,005
Equipment	_	79,402		50,390
Gross fixed assets	-	2,643,276		1,980,075
Less accumulated depreciation	_	(1,456,707)		(1,428,173)
		1,186,569	-	551,902
Construction in progress		13,041		-
Land	_	2,139,937		539,937
Fixed assets, net	\$_	3,339,547	\$	1,091,839

Depreciation expense for the years ended June 30, 2021 and 2020 was \$107,857 and \$108,107, respectively.

NOTE 7. DONATED PROPERTY

Donated property consists of land in Apache County, Arizona donated to the Organization. The property was recorded at fair value based on the value of the County Tax Assessor upon acquisition. The impairment of long-lived donated property was \$13,600 as of June 30, 2021. The property was sold in October 2020.

NOTE 8. LINE OF CREDIT

The Organization executed a line-of-credit with U.S. Bank (the "Bank") in the amount of \$100,000, originally dated September 30, 2015. On October 6, 2017, the Bank increased the line of credit to \$200,000. On January 28, 2019, the Bank extended the maturity date to December 31, 2019. On December 31, 2019, the Bank extended the maturity date to December 31, 2020, with interest calculated at the bank's prime rate plus 0.75% (4.0% at June 30, 2020). On March 19, 2021, the Bank extended the maturity date to December 31, 2021, with interest calculated at the bank's prime rate plus 1.0% (4.25% at June 30, 2021). All other terms and conditions remained the same, and the line-ofcredit is collateralized by investment in real estate.

NOTE 8. LINE OF CREDIT (continued)

There was no balance on the line of credit as of June 30, 2021 and 2020, respectively. As of the date of the consolidated financial statements, the Organization is in the process of renewing the line of credit.

NOTE 9. NOTES PAYABLE

Notes payable consists of the following at June 30:

		6/30/21	6/30/20
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.	\$	171,543	\$ 176,746
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 may be prepaid beginning January 1, 2022.		1,400,000	
	-	1,571,543	176,746
Less current portion	-	5,259	4,995
	\$	1,566,284	\$ 171,751

At June 30, 2021, principal payments are due as follows:

Year Ending June 30,	
2022	\$ 5,259
2023	5,529
2024	5,802
2025	6,089
2026	148,864
Thereafter	 1,400,000
	\$ 1.571.543

NOTE 10. RESTRICTIONS ON NET ASSETS

As of June 30, 2021 and 2020, respectively, net assets with donor restrictions were available for the following programs or purposes:

	 6/30/21	6/30/20	
COVID-19 response	\$ 153,911 \$	154,462	
Shelter	96,061	84,505	
Holiday baskets	76,233	19,679	
IT purchases	8,383	16,619	
Capital campaign	430,687	-	
Other	29,749	29,751	
	\$ <u>795,024</u> \$	305,016	

See accompanying independent auditors' report

NOTE 10. RESTRICTIONS ON NET ASSETS (continued)

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

	 6/30/21				
Purpose restriction: Holiday baskets Integrative services IT purchases COVID-19 response	\$ 71,134 - 33,646 62,124	\$	150,521 18,162 38,175 70,490		
Capital campaign Purchase of new vehicle Other	 923,243		24,627 16,250		
	\$ 1,090,147	\$	318,225		

NOTE 11. 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 years June 30, 2021 and 2020. The beneficial interest in funds held at Rancho Santa Fe Foundation totaled \$92,286 and \$74,088, respectively, at June 30, 2021 and 2020.

NOTE 12. COMMITMENTS AND CONTINGENCIES

Operating Leases

The Organization leases administrative office facilities under operating lease agreements that expire through May 2022. The Organization also leases several properties for resale stores under non-cancelable operating lease agreements through March 2026. Rent expense, including real estate taxes, maintenance and other related charges for operating leases totaled \$402,995 and \$406,691, respectively, for the years ended June 30, 2021 and 2020 and is included in occupancy expenses in the statement of functional expenses.

NOTE 12. COMMITMENTS AND CONTINGENCIES (continued)

Operating Leases (continued)

Minimum future lease payments required under non-cancelable operating lease agreements (exclusive of real estate taxes, maintenance and other related charges) for the year ended June 30, 2021 are as follows:

Year Ending June 30,	-	
2022 2023	\$	290,510 206,780
2023		206,780 211,246
2025		215,844
2026	_	69,885
	•	00/005
	\$	994,265

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.

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, 2021, the Organization has not recorded any probable and reasonably estimable losses due to any potential legal actions.

NOTE 13. 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 \$13,500 of their salaries. The Organization matches 3% of the participant's elective deferrals to the Plan. The Organization paid contributions in the amount of \$34,946 and \$35,094, respectively, during the years ended June 30, 2021 and 2020.

COMMUNITY RESOURCE CENTER AND SUBSIDIARY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Years Ended June 30, 2021 and 2020

NOTE 14. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through March 24, 2022, the date which the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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CONSOLIDATING SCHEDULE OF FINANCIAL POSITION

June 30, 2021

	Community Resource Center		660 Encinitas LLC		Eliminating	Consolidated
ASSETS						
CURRENT ASSETS Cash \$ Grants and contributions receivable, net Inventory Prepaid expenses and other assets TOTAL CURRENT ASSETS	\$ 994,158 915,605 54,565 97,601 2,061,929	\$	85,066 - - 3,199 88,265	\$	- \$ - - -	1,079,224 915,605 54,565 100,800 2,150,194
NON CURRENT ASSETS Contributions receivable, net Deposits Investment in 660 LLC Property and equipment, net	193,327 34,427 862,650 1,138,670 2,229,074		- - 2,200,877 2,200,877	- ·	- - (862,650) 	193,327 34,427 <u>-</u> 3,339,547 3,567,301
TOTAL ASSETS \$	\$4,291,003	_\$	2,289,142	\$	(862,650) \$	5,717,495
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES Accounts payable \$ Accrued expenses Current portion of notes payable	\$ 15,469 297,395 5,259	\$	3,839	\$	- \$ - 	15,469 301,234 5,259
TOTAL CURRENT LIABILITIES	318,123		3,839		-	321,962
NONCURRENT LIABILITIES Other liabilities Notes payable, net of current portion TOTAL NONCURRENT LIABILITIES	5,342 166,284 171,626		10,970 1,400,000 1,410,970			16,312 1,566,284 1,582,596
TOTAL LIABILITIES	489,749		1,414,809		-	1,904,558
COMMITMENTS & CONTINGENCIES						
NET ASSETS Without donor restrictions With donor restrictions	3,006,230 795,024	-	874,333 		(862,650)	3,017,913 795,024
TOTAL NET ASSETS	3,801,254	-	874,333		(862,650)	3,812,937
TOTAL LIABILITIES AND NET ASSETS \$	\$4,291,003	- \$	2,289,142	\$	(862,650) \$	5,717,495

CONSOLIDATING SCHEDULE OF FINANCIAL POSITION

June 30, 2020

	-	Community Resource Center	•	660 Encinitas LLC	Eliminating	С	onsolidated
ASSETS							
CURRENT ASSETS Cash Investments Accounts receivable Grants and contributions receivable, net Inventory Prepaid expenses and other assets TOTAL CURRENT ASSETS	\$.	641,250 893 320 571,539 53,815 78,387	\$	-	\$ - \$ - - -		641,250 893 320 571,539 53,815 78,387
		1,346,204		-	-		1,346,204
NON CURRENT ASSETS Deposits Property and equipment, net Donated property	-	34,427 1,091,839 25,600		-	-		34,427 1,091,839 25,600
	-	1,151,866					1,151,866
TOTAL ASSETS	\$	2,498,070	\$		\$ \$	_	2,498,070
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES Accounts payable Accrued expenses Current portion of notes payable TOTAL CURRENT LIABILITIES	\$	45,497 229,891 4,995 280,383	\$		\$ - \$ - 	<u></u>	45,497 229,891 <u>4,995</u> 280,383
NONCURRENT LIABILITIES Other liabilities Notes payable, net of current portion	-	3,966 171,751	4	-			3,966
TOTAL NONCURRENT LIABILITIES	-	175,717					175,717
TOTAL LIABILITIES		456,100		-	-		456,100
COMMITMENTS & CONTINGENCIES							
NET ASSETS Without donor restrictions With donor restrictions	-	1,736,954 305,016		-	-		1,736,954 305,016
TOTAL NET ASSETS	-	2,041,970				<u></u>	2,041,970
TOTAL LIABILITIES AND NET ASSETS	\$_	2,498,070	\$		\$ \$		2,498,070

CONSOLIDATING SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2021

	2			660 Encinitas			A N N N N	
	Without Donor	munity Resource Co With Donor	enter				Consolidated With Donor	
	Restrictions	Restrictions	Total	Without Donor Restrictions	Eliminations	Without Donor Restrictions	Restrictions	Total
	Restrictions	Restrictions	10(8)	Restrictions	Eurimauons	Restrictions	Restrictions	Total
SUPPORT AND REVENUE								
Contributions	\$ 1,428,105	\$ 1,580,155 \$	3,008,260	\$-\$; - \$	1,428,105 \$	1,580,155 \$	3,008,260
In kind contributions	1,094,599	-	1,094,599	-	-	1,094,599	-	1,094,599
Government grants	3,252,755	-	3,252,755	-	-	3,252,755	-	3,252,755
Rental income	-	-	-	18,020	-	18,020	-	18,020
Resale shop sales, net \$944,672								
cost of sales of donated goods	946,539	-	946,539	-	-	946,539	-	946,539
Special events, net direct expenses of \$3,678	73,959	-	73,959	-	-	73,959	-	73,959
Program services	32,609	-	32,609	-	-	32,609	-	32,609
Investment return	1,339	-	1,339	-	-	1,339	-	1,339
Interest income	177	-	177	-	-	177	-	177
Loss on sale of property	(13,100)	-	(13,100)	-	-	(13,100)	-	(13,100)
Other income	-	-	-	27,500	-	27,500	-	27,500
Net assets released from restrictions,								
satisfaction of program restrictions	1,090,147	(1,090,147)	-	<u> </u>	-	1,090,147	(1,090,147)	-
TOTAL SUPPORT AND REVENUE	7,907,129	490,008	8,397,137	45,520	-	7,952,649	490,008	8,442,657
EXPENSES								
Program services								
Integrative services	2,457,193	_	2,457,193	-	_	2,457,193	_	2,457,193
Domestic violence	1,921,621	_	1,921,621	_		1,921,621	-	1,921,621
Resale store	795,534	_	795,534	-	_	795,534	-	795,534
Supporting services	, 00,004		100,001			100,001		100,001
Management and general	905,781	_	905,781	33,837	-	939,618	-	939,618
Fundraising	557,724	-	557,724	-	-	557,724	-	557,724
i unuloinig		· · · · · · · · · · · · · · · · · · ·						
TOTAL EXPENSES	6,637,853		6,637,853	33,837		6,671,690	-	6,671,690
INCREASE IN NET ASSETS	1,269,276	490,008	1,759,284	11,683	-	1,280,959	490,008	1,770,967
Capital Contributions	-	-	-	862,650	(862,650)	-	-	-
NET ASSETS AT BEGINNING OF YEAR	1,736,954	305,016	2,041,970	-	-	1,736,954	305,016	2,041,970
							<u> </u>	
NET ASSETS AT END OF YEAR	\$3,006,230	\$ \$	3,801,254	\$ 874,333 \$	\$ (862,650) \$	3,017,913 \$	795,024 \$	3,812,937

CONSOLIDATING SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2020

	0			660 Encinitas				
		unity Resource Cer With Donor	nter	LLC		Without Donor	Consolidated With Donor	
	Without Donor Restrictions	Restrictions	Total	Without Donor Restrictions	Eliminations	Restrictions	Restrictions	Total
	Restrictions	Restrictions	Total	Restrictions	Chimmations	Restrictions	Restrictions	TOLAI
SUPPORT AND REVENUE								
Contributions	\$ 1,263,013 \$	563,361 \$	1,826,374	\$-\$	- \$	i 1,263,013 \$	5 563,361 \$	1,826,374
In kind contributions	674,217	-	674,217	-	-	674,217	-	674,217
Government grants	2,338,255	-	2,338,255	-	-	2,338,255	-	2,338,255
Resale shop sales, net \$946,751								
cost of sales of donated goods	916,371	-	916,371	-	-	916,371	-	916,371
Special events, net direct expenses of \$77,535	286,580	-	286,580	-	-	286,580	-	286,580
Program services	79,193	-	79,193	-	-	79,193	-	79,193
Investment return	(570)	-	(570)	-	-	(570)	-	(570)
Loss on disposal of fixed assets	(3,278)	-	(3,278)	-	-	(3,278)	-	(3,278)
Net assets released from restrictions,								
satisfaction of program restrictions	318,225	(318,225)	-		<u> </u>	318,225	(318,225)	-
TOTAL SUPPORT AND REVENUE	5,872,006	245,136	6,117,142	_	-	5,872,006	245,136	6.117.142
	3,072,000	240,100	0,117,142			0,012,000	240,700	0,111,112
EXPENSES								
Program services								
Integrative services	1,997,469	-	1,997,469	-	-	1,997,469	-	1,997,469
Domestic violence	1,551,472	-	1,551,472	-	-	1,551,472	-	1,551,472
Resale store	822,654	-	822,654	-	-	822,654	-	822,654
Supporting services								
Management and general	624,825	-	624,825	-	-	624,825	-	624,825
Fundraising	480,026		480,026	-		480,026	_	480,026
TOTAL EXPENSES	5,476,446		5,476,446		. <u> </u>	5,476,446		5,476,446
INCREASE IN NET ASSETS	395,560	245,136	640,696	-	-	395,560	245,136	640,696
NET ASSETS AT BEGINNING OF YEAR	1,341,394	59,880	1,401,274			1,341,394	59,880	1,401,274
NET ASSETS AT END OF YEAR	\$ <u>1,736,954 </u> \$	305,016 \$	2,041,970	\$\$		5 <u>1,736,954</u> \$	s <u> </u>	2,041,970

Υ.



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 Community Resource Center and Subsidiary

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 Community Resource Center and Subsidiary (a California nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, 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, and have issued our report thereon dated March 24, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Resource Center and Subsidiary's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Resource Center and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Resource Center and Subsidiary'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 consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Resource Center and Subsidiary'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 determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Resource Center and Subsidiary's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Resource Center and Subsidiary's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

YSR CPA Group, P.C.

Encinitas, California March 24, 2022



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 Community Resource Center and Subsidiary

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Resource Center and Subsidiary's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Resource Center and Subsidiary's major federal programs for the year ended June 30, 2021. Community Resource Center and Subsidiary'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, Community Resource Center and Subsidiary 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, 2021.

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 Subsidiary 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 and Subsidiary'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 and Subsidiary's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Resource Center and Subsidiary'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 and Subsidiary'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 and Subsidiary'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 and Subsidiary'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 and Subsidiary'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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 is a deficiency, or a combination of deficiencies, in internal control over compliance 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 is a deficiency, or a combination of deficiencies, in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over 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 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.

YSR CPA Group, P.C.

Encinitas, California March 24, 2022

COMMUNITY RESOURCE CENTER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

		,	F (1)	T . (. (
Number	through Grantor No.	Expenditures	Expenditures	Total
16.575	DV19 11 8628		106,200	
16.575	DV20 12 8628	-	182,954	
16.575	XH19 02 8628	-	168,403	
16.575	XH20 03 8628	-	133,926	
16.575	XD19 02 8628	-	181,739	
16.575	XD20 03 8628	•	222,642	
16.575	AT20 01 8628	-	82,196	
				1,078,060
93.671	DV19 11 8628	•	38,119	
93,671	FX18 01 8628	-	38,925	
				77,044
14.267	CA1598L9D011903	-	221,805	
14.267	CA1793D9D011800	-	144,612	
14.267	CA1793D9D011901	-	302,877	
14.218	N/A	-	65,491	
14.218	N/A	-	225,350	
14.218	N/A	-	25,000	
				986,136
10.561	18-SUB-7013	-	26,686	
				26,686
97.024	N/A	-	3,421	
				3,421
21.019	N/A	•	4,879	
				4,879
				2,176,226
	16.575 16.575 16.575 16.575 16.575 16.575 16.575 16.575 16.575 16.575 16.575 16.575 16.575 14.267 14.267 14.267 14.267 14.267 14.218 14.218 14.218 14.218 14.218	CFDA Number Agency or Pass- through Grantor No. 16.575 DV19 11 8628 16.575 DV20 12 8628 16.575 XH19 02 8628 16.575 XH20 03 8628 16.575 XD19 02 8628 16.575 XD19 02 8628 16.575 XD20 03 8628 16.575 XD20 03 8628 16.575 XD20 01 8628 93.671 DV19 11 8628 93.671 DV19 11 8628 93.671 FX18 01 8628 14.267 CA1598L9D011903 14.267 CA1793D9D011800 14.267 CA1793D9D011901 14.218 N/A 14.218 N/A 14.218 N/A 10.561 18-SUB-7013 97.024 N/A	CFDA Number Agency or Pass- through Grantor No. Subrecipient Expenditures 16.575 DV19 11 8628 - 16.575 DV20 12 8628 - 16.575 DV20 03 8628 - 16.575 XH20 03 8628 - 16.575 XD19 02 8628 - 16.575 XD20 03 8628 - 16.575 XD20 01 8628 - 16.575 XD20 01 8628 - 93.671 DV19 11 8628 - 93.671 FX18 01 8628 - 14.267 CA1598L9D011903 - 14.267 CA1793D9D011800 - 14.267 CA1793D9D011901 - 14.218 N/A - 14.218 N/A - 10.561 18-SUB-7013 - 97.024 N/A -	CFDA Number Agency or Pass- through Grantor No. Subrecipient Expenditures Expenditures 16.575 DV19 11 8628 - 106,200 16.575 DV20 12 8628 - 182,954 16.575 XH10 02 8628 - 133,926 16.575 XH20 03 8628 - 133,926 16.575 XD20 03 8628 - 222,642 16.575 XD20 01 8628 - 82,196 93.671 DV19 11 8628 - 82,196 93.671 DV19 11 8628 - 38,925 14.267 CA1598L9D011903 - 221,806 14.267 CA1598L9D011903 - 221,806 14.267 CA1793D9D011800 - 144,612 14.267 CA1793D9D011901 - 302,877 14.218 N/A - 225,350 14.218 N/A - 25,000 10.561 18-SUB-7013 - 26,685 97.024 N/A - 3,421

See independent auditors' report and notes to schedule of expenditures of federal awards

COMMUNITY RESOURCE CENTER AND SUBSIDIARY NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year ended June 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Resource Center and Subsidiary under programs of the federal government for the year ended June 30, 2021. 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 consolidated operations of Community Resource Center and Subsidiary it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of Community Resource Center and Subsidiary.

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.

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:		Unmod	ified
Internal control over financial reporting: Significant deficiency(ies) identified? Material weakness(es) identified? Noncompliance material to the financial statement	ts noted?	None re None No	eported
Federal Awards			
Type of auditors' report issued on compliance for m	ajor programs	Unmod	ified
Internal control over major programs: Significant deficiency(ies) identified? Material weakness(es) identified?		None re None	eported
Any audit findings disclosed that are required to be in accordance with the Uniform Guidance, 2 CFR	•	No	
Identification of major programs:			
CFDA Number	Name of Federal Program or Cluster		
16.575 14.218	Domestic Violence Assistance Program Community Development Block Grant		
Dollar threshold used to distinguish between Type A	A and Type B programs:	\$	750,000
Auditee qualified as a low-risk auditee under the Un 2.CFR.200.520?	iform Grant Guidance,	Yes	
Section II – Financial Statement Findings None reported			
Section III – Federal Award Findings None reported			



Entity Status Letter

Date: 5/25/2022 ESL ID: 4763522014

Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 0967931

Entity Name: COMMUNITY RESOURCE CENTER

\mathbf{X}	1.	The entity is in good standing with the Franchise Tax Board.
	2.	The entity is not in good standing with the Franchise Tax Board.
\mathbf{X}	3.	The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
	4.	We do not have current information about the entity.
	5.	The entity was administratively dissolved/cancelled on through the Franchise Tax Board Administrative Dissolution process.

Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the entity did business in California at a time when it was not qualified or not registered to do business in California, this information does not reflect the status or voidability of contracts made by the entity in California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

Connect With Us

Web:	ftb.ca.gov
Phone:	800.852.5711 from 7 a.m. to 5 p.m. weekdays, except state holidays
	916.845.6500 from outside the United States
TTY/TDD:	800.822.6268 for persons with hearing or speech impairments

Form	-9
(Rev. Octob	per 2018)
	of the Treasury enue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

 ww	 	 	 ····				101100	

	2 Business name/diaregarded entity name, if different from above									
Print or type. Specific Instructions on page 3.	 Individual sole propriete of the single-member LLC Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) Note: Check the appropriate box in the line above for the tax classification of the single-member owner. If LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner or U.S. federal tax purposes. Otherwise, a single-member of the single-member of the single-member owner. 	Frust/es	check	certa instru Exerr Exerr	empti in ent uction opt pay option (if an	Ities, s on j yee c from	not i page ode	indivi 3): (if an	iduals	\$; \$88
cific	is disregarded from the owner should check the appropriate box for the tax classification of its owner.			(Applie	s to acci	ounts n	naintai	ned au	ulside II	10 U S.)
		ester's	name	and ad	dress	(optio	onal)	1		
See	650 2nd Street									
0)	6 City, state, and ZIP code									
	Encinitas, CA 92024-3560									
	7 List account number(s) here (optional)									
Par	t 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	So	cial se	curity	numb	er				
reside	p withholding. For individuals, this is generally your social security number (SSN). However, for a int alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other is, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i> there.	or					-[
	If the account is in more than one name, see the instructions for line 1. Also see What Name and		ploye	r identi	ficatio	on nu	umb	97		
	per To Give the Requester for guidelines on whose number to enter.		-		1	-	-	T		=

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 ►	du	an	
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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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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 return terturns 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)

3/5

Date ►

 Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

020

 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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

DISCONNECT COLLECTIVE



The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: Disconnect Collective	e Inc.	_
Mailing Address: POB 433		
City: Solana Beach	State: <u>CA</u> Zip: <u>92075</u>	
Contact Person: Monica Stapleton	Email address: stapletonmonica@yahoo.com	
Daytime Phone: <u>858-525-3152</u>	Evening Phone: <u>858-525-3152</u>	

- 1. All the documents below are attached to this application:
 - 🔳 W-9
 - Summary of Organization's Budget
 - Proposed Program Budget
 - Financial and Tax Statements (see Application Guidelines)
 - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?

🔳 Yes 🛛 🗆 No

3. If yes, please state the fiscal year it was received and for the proposed program was: <u>Mental Health Support Services to Solana Beach Immigrant Residents and Community Building Opportu</u>

4. Title of FY 2022-23 Proposed Program/Service:

Mental Health Support Services to Solana Beach Immigrant Residents and Community Building Opportu

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$5,000

The program and costs assoiciated with supplies, materials, and supplementing recreational programs , is between \$5,200 and \$9,200

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

-Please see attached page.
7. Anticipated Program Objectives or Accomplishments:
-Please-see-attached-page
8. Program Dates/Location:
-Please see attached page
9. Estimated number of Solana Beach residents to be served by proposed program: 124-200
10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?
Please see attached
11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?
-Please see attached
12. Will volunteers be used for the proposed program or service and, if so, will they reduce
expenses? Please see attached

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

Please See	attached		 	<u>.</u>	 w
•••••					

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

Monica Stapleton

5/25/22

Authorized Signature of Organization

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

6. Grant funds must be used for services or materials directly associated to proposed activity.Please describe how grant funds will be used:

Grant Funds will be used to continue the 5th year of the 8 month Psychosocial Educational Support group for Immigrant mothers, led by a licensed Bilingual LMFT. The costs include educational supplies, and promotional materials. This year we have added new support services including summer tutoring, yoga, art and relaxation techniques. Disconnect Collective will also help low income Solana Beach families to receive recreational and educational activities, and to help offset the costs of these activities. We plan to continue to accept scholarship applications for families seeking personal development, community involvement, recreational activities, and mental health improvement. We will also continue to grow our local partnerships and create opportunities for community building.

7.Anticipated Program Objectives or Accomplishments:

We anticipate having 20-35 immigrant Mothers graduate from our group again. They have reported many benefits to the program. We were working with UCSD to gather data which hopefully we can resume soon. An IRB was filed a couple of years ago to support the study, but it has been delayed. We would like to continue to connect these families with City resources and help them offset the costs of these programs. We will continue to provide mental health support and education for local immigrant families. This year we will add more recreational activities and family opportunities for community building.

8.Program Dates/Location:

The Platicas de Mejorar class is held every Wednesday from 7-9 pm. Additionally, we are including more evenings and weekends to include families and community members. We have began tutoring for younger students, yoga, and art projects.

10. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

The City of Solana Beach logo will be proudly added to our promotional materials and to our scholarship applications. We are happy to proudly credit the city for it's generous contribution.

11.Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

This cycle our Foundation has provided some extra funds to help some children with recreational activities. We hope to fundraise in the near future.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Currently most of our programs are volunteer run. We have some teens that have been paid to lead tutoring and other events. Any funds received from the city or fundraising will go to families and the costs associated with running the programs or community building events.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program or service be scaled back and/or is there a threshold at which it will not move forward?

Our program will continue to move forward as planned. We will continue to provide mental Health Support services to the community regardless of how we much get funded.

Disconnect Collective 2022/2023

Dear Madam Mayor and Solana Beach City Council Members,

I just wanted to give you an outline of our last year. We have had an incredible year and are very grateful for your support.

We were fortunate enough to secure our Platicas de Mejorar group with a permanent space. This alleviates the need to be scrambling to find a new space every year. We are also able to store our items and decreases the constant packing and unpacking of materials and supplies.

During the summer of 21 and now planning summer of 22, we have supported some students with the "Summer Educational Slide" by providing free one-on-one tutoring and peer led tutoring for approximately 15-20 students. (article below)

We started the Fall off to a great start with our friends at Nature Unplugged. We led a community presentation. It was a great success with about 50-75 parents in attendance. (pics below)

We were also able to subsidize our partners at Nature Unplugged with a nature mental wellness day serving around 15-20 families pics below.

For our Platicas de Mejorar group, we were fortunate enough to have several presenters come to our group and share their expertise. We had some Phycologists and artists come share their knowledge and passions. We were so inspired by the art that we decided to hold a show featuring our art. Many of the women had never held a paintbrush before so it was exciting to see them develop this passion and increase their confidence through their artwork. Our first event was held May 15, 2022. We are hoping to make this an annual event. (article below)

We've also started practicing yoga and meditation. We had a local yoga teacher come offer her expertise and it is something that we hope to continue practice yoga.

We will continue to invite community experts to share the knowledge with us and inspire us as well.

Thank you again for your support. We appreciate any suggestions you have for our group. You're always welcome to visit!

Monica



Solana Beach mothers display their art in first annual Pláticas de Mejorar show - Del Mar Times Summer enrichment program in La Colonia Park supports local students - Del Mar Times



Fiscal Year 2022 Disconnect Collective / Platicas de Mejorar

Program Budget for Disconnect Collective Mental Health, Parenting & Support Groups and Community Building Opportunities

Expense Item Description	Low	Estimate	High	Estimate
Creating welcoming meeting spaces	\$	400	\$	800
Community outreach	\$	500	\$	1,000
Promotional materials	\$	300	\$	500
Staffing	\$	500	\$	1,000
Educational materials	\$	1,700	\$	2,700
Education Scholarship	\$	2,000	\$	4,000
Educational Partnerships	\$	1,000	\$	2,000
Estimated Totals	\$	6,400	\$	12,000

Please note this is both the overall and program budget.

Disconnect Collective / Platicas de Mejorar Statement of Financial Position

Assets	3	1-Dec-21
Cash	\$	1,444
Inventory / Assets Pledges Receivable- Short Term	\$ \$	350 1,000
Liabilities		
Accounts Payable	\$	-
Net Assets	\$	2,794

Please note that the 2020 Tax Return has not been filed yet.

Disconnect Collective / Platicas de Mejorar Statement of Financial Activities

	31-Dec-21
Revenue	
City of Solana Beach Grant	\$ 4,500
Other Fundraising	\$ 2,120
Total Revenue	\$ 6,620
Expenses	
Program Expenses	\$ 3,573
Educational Expenses	\$ 1,982
Community Outreach	\$ 1,000
Bank / Transaction Fees	\$ 176
Total Expenses	\$ 6,731
Change in Net Assets (Surplus / Deficiency)	\$ (111)

Please note that the 2021 Tax Return has not been filed yet.

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BANK OF AMERICA

P.O. Box 15284 Wilmington, DE 19850

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DISCONNECT COLLECTVE, INC. 514 VIA DE LA VALLE STE 210 SOLANA BEACH, CA 92075-2717

Your Business Advantage Fundamentals™

for December 1, 2021 to December 31, 2021

DISCONNECT COLLECTVE, INC.

Account summary

Beginning balance on December 1, 2021	\$1,814.25
Deposits and other credits	0.00
Withdrawals and other debits	-354.69
Checks	-0.00
Service fees	-16.00
Ending balance on December 31, 2021	\$1,443.56

Submission of Exemption Request Exemption Based on Internal Revenue Code (IRC) Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19), Federal Determination Letter

3500A

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Pa	art I — Ent	ity Information. See inst	tructions.							_				
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	If "Yes." S1	OP. File form FTB 3500.												
2		/ a trust?									2	Ves		Z No
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Part III - Purpose and Activity

1	Exemption based on IRI Check the organization's			on Letter					*****		
	Charitable			□ Literary □ Scientific		Church		C] Prevent] School	cruelty to child	ren
	Hospital	🗆 Health care	center				ed sports organi	zation			
2	Exemption based on IRI Check the organization's			on Letter							
	🗆 Civic league	Local association employees	n of	□ Social we	al welfare 🛛 Service clubs				□ Vete	irans' organizati	ол
	Legislative activities	🗆 Festival organiza	tions	□ Municipal corporatio					🗆 Quasi governmental		
3	Exemption based on IRI Check the organization's			on Letter							<u> </u>
	🗆 Agriculture 🛛] Horticulture	🗆 Labor		🗆 Agri	culture or h	norticulture cour	ıty fair	🗆 Pub	lic employees ui	nion
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4	Exemption based on IRC Check the organization's			on Letter							
	Board of trade] Business league	🗆 Cham	ber of commer	rce	🗆 Real es	state board	Profes	sional as	sociation or soc	ciety
5	Exemption based on IRC Check the organization's			on Letter							
	Social and recreational	al 🛛 🗔 Golf club		🗆 Camps	;		🗆 Fraterni	ty or sororit	у	Dog or hors	e club
	Car, motorcycle, trailer club	Hunting or fishing club		🗆 Comm area	on recre	ational	🗆 Flying o	r airplane cl	ub		
6	Exemption based on IRC Check the organization's U Veterans' organizatior	primary purpose and a		tion Letter			<u></u>				
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Confirmation

Home Security Profile Logout

Your Form 990-N(e-Postcard) has been submitted to the IRS

- Organization Name: DISCONNECT COLLECTIVE INC
- EIN: 825464996
- Tax Year: 2019
- Tax Year Start Date: 01-01-2019
- Tax Year End Date: 12-31-2019
- Submission ID: 10065520201823838900
- Filing Status Date: 06-30-2020
- Filing Status: Pending

Note: Print a copy of this filing for your records. Once you leave this page, you will not be able to do so.

MANAGE FORM 990-N SUBMISSIONS

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

Date: MAR 1 5 2019

DISCONNECT COLLECTIVE INC C/O MONICA STAPLETON PO BOX 433 SOLANA BEACH, CA 92075

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Employer Identification Number:
82-5464996
DLN:
17053260320018
Contact Person:
                             ID# 31503
 CHRIS BROWN
Contact Telephone Number:
 (877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
 170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
 Yes
Effective Date of Exemption:
 April 17, 2018
Contribution Deductibility:
Yes
Addendum Applies:
 No
```

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-FC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements. DISCONNECT COLLECTIVE INC

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Sincerely,

stapien a. mortan

Director, Exempt Organizations Rulings and Agreements

Request for Taxpayer Identification Number and Certification

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.														
	Disconnect Collective, Inc.														
ge 2.	2 Business name/disregarded entity name, if different from above														
Print or type See Specific Instructions on page	5 Address (number, street, and apt. or suite no.) 5 Address (number, street, and apt. or suite no.) 5 Address (number, street, and apt. or suite no.) 6 City, state, and ZIP code 5 Solana Beach, CA 92075							4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from FATCA reporting code (if any) (Applies to accounts maintained outside the U.S.) e and address (optional)							
Dat	7 List account number(s) here (optional)														
Par	Taxpayer Identification Number (TIN)	So	nial e	ecur	ity o	umb	or								
backu reside entitie	p withholding. For individuals, this is generally your social security number (SSN). However, for a int alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other s, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i> n page 3.				-			-							
Note.	If the account is in more than one name, see the instructions for line 1 and the chart on page 4 f	or Em	ploy	er ide	entif	icatio	on m	umb	er						
	ines on whose number to enter.	8	2	-	5	4	6	4	9 9	6					
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
- 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 backup are not required to sign the certification, but you must provide your correct TIN.

				1
Sign Here U.S. person ►	Julday	Date 🕨	1/17/	19

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

 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? on page 2 for further information.

LA COLONIA COMMUNITY FOUNDATION



The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: La Colonia Community Foundation, Inc.							
Mailing Address: PO Box 1623							
City: Solana Beach	_ State: <u>CA</u>	Zip: <u>92075</u>					
Contact Person: Lisa Montes	Email address: <u>monte</u>	eslisa1964@gmail.com					
Daytime Phone: 858-519-6645	Evening Phone: same						

- 1. All the documents below are attached to this application:
 - 🔳 W-9
 - Summary of Organization's Budget
 - Proposed Program Budget
 - Financial and Tax Statements (see Application Guidelines)
 - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?
 - 🔳 Yes 🛛 🗆 No

3. If yes, please state the fiscal year it was received and for the proposed program was: Latino Student and Parent Conference

4. Title of FY 2022-23 Proposed Program/Service:

- Latino Student and Parent Conference
- 5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

We are requesting \$5,000 for the Latino Student and Parent Conference.

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

This amount would cover keynote speaker honorarium, interpreter costs, printing, supplies, food, rentals, and conference tshirts for attendees.

7. Anticipated Program Objectives or Accomplishments:

Expose middle and high school students, as well as their parents to college and career opportunities. Attendees will have meet industry leaders in STEM, Law, Business, Government, and more. Industry leaders will present highly interactive 40 minute workshops on their industry, as well as have a booth during lunchtime for another opportunity for attendees to explore. By exposing students and parents to higher education and careers, we hope families will visualize themselves in these careers one day.

8. Program Dates/Location:

-Spirng 2023 (TBD)

9. Estimated number of Solana Beach residents to be served by proposed program: 100

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

Social media, print and verbal acknowledgment. We produce a flyer for social media and print, as well as a printed conference program for attendees and we will list the City of Solana Beach as the funder. We also invite the mayor and city council to the event and ask the mayor to do the welcome.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?
We plan to seek donations from STAPLES of Solana Beach for school supplies and a reduced rate on

printing of photocopying. Dolche Cafe of Solana Beach donates half of the coffee we need for the conference and gives us a discount on the conference food.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, several volunteers will assist us for the conference. We purchase from Costco (salad kits, drinks, breakfast items) to cut the cost of a caterer. We have our volunteers set up the food for us, as well as decorate. Also, MiraCosta College students help with set up, moderators, lunch, tear down.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

If we recieve partial funding, we will search for additional funding elsewhere and possibly scale back our conference size. Howeve, the conference will still take place.

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

Liso Montes

۵'

05/25/22

Authorized Signature of Organization

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

Latino Student and Parent Conference

Spring 2023

La Colonia Community Park

Estimated Budget

Rentals	Canopies, chairs	\$700
Advertising	program, posters, banners	\$700
Graphic artist		\$300
Supplies		\$350
Food		\$1700
Conference t-sl	nirts	\$800
Chef		\$300
Interpreter		\$300
ſ		\$150
Total		\$5300
In Kind Donatio	ns	



Financial Report La Colonia Community Foundation, Inc. For the period of May 1, 2021-May 1, 2022

Income

Contributions, Gifts and Grants Corporate Donations Individual Donations	\$2, 900.00 \$1, 450.00
Fundraising (Ways and Means) Fundraising event	\$588.00
Programs Adelante Mujer Conference Youth Empowerment Conference Dia de los Muertos Festival	\$4,750.00 \$5,000.00 \$27, 597.21
Total Income	\$42,285.21
Expenditures Fundraising (Ways and Means) Fundraising Event	\$36.00
Administrative and Operations Bank Fees Taxes and Licenses Miscellaneous Legal and Professional Postage Insurance Office Supplies General & Administrative	\$24.49 \$76.15 \$162.98 \$20.00 \$213.00 \$325.00 \$183.90
Programs Adelante Mujer Conference Youth Empowerment Conference Dia de los Muertos Festival Food Distribution	\$5398.78 \$3468.08 \$19,115.15 \$8,213.00
Total Expenditures	\$37,236.53

La Colonia Community Foundation, Inc.

IRS DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI OH 45999-0023

ì

Date of this notice: 11-09-2018

Employer Identification Number: 83-2489325

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at: 1-800-829-4933

IF YOU WRITE, ATTACH THE STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 83-2489325. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status under Internal Revenue Code Section 501(c) (3), organizations must complete a Form 1023-series application for recognition. All other entities should file Form 1024 if they want to request recognition under Section 501(a).

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File), you will lose your tax-exempt status if you fail to file a required return or notice for three consecutive years. We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important . information, visit www.irs.gov/charities.

LA COLONIA COMMUNITY FOUNDATION 1092 GOLDEN RD ENCINITAS, CA 92024

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

	I I INE	ame (as snown on your income tax return), wama is required on this line; do not leave this the blank.	
	Lac	Colonia Community Foundation, Inc.	
	2 81	isiness name/disregarded entity name, if different from above	
,			• • • • • • • • • • • • • • • • • • •
page 3	3 Cr fol	neck appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the llowing seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3);
5		Individual/sole proprietor or C Corporation S Corporation Partnership Trust/estate	mandenona en paga oli
e.		single-member LLC	Exempt payee code (if any)
or type. ructions		Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) >	
2 2		Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check	Exemption from FATCA reporting

Print or ecific Instrue	Note: Check the appropriate box in the line above for the tax classification of the single-member on LLC If the LLC is classified as a single-member LLC that is disregarded from the owner unless the or another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single is disregarded from the owner should check the appropriate box for the tax classification of its own Other (see instructions) >>	Exemption from FATCA reporting code (if any) (Apples to eccounts maintained outside the U.S.)			
с С	5 Address (number, streat, and apt, or suite no.) See Instructions.	Requester's name a	ind address (optional)		
See	816 Juanita Street 6 City, state, and ZIP code Solana Beach, CA 92075				
	7 List account number(s) here (optional)				
Pa	Taxpayer Identification Number (TIN)				
	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to av	urity number			
	up withholding. For individuals, this is generally your social security number (SSN). However, fa ant alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other	ora			

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. Also see What Name and

Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

Paril 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	Signature of	
Here	U.S. person ►	Date 🖻

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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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)

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2 4 8

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9 3

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2

- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- 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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

NORTH COAST REPERTORY THEATRE



The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: North Coast Repertory Theatre						
Mailing Address: 987 Lomas Santa Fe Drive, Suite D						
City: <u>Solana Beach</u>	_ State: CA	Zip: <u>92075</u>				
Contact Person: Bill Kerlin, Managing Director	Email address:	bill@northcoastrep.org				
Daytime Phone: <u>858-481-2155, ext. 222</u>	Evening Phone:	305-510-0217				

- 1. All the documents below are attached to this application:
 - 🔳 W-9
 - Summary of Organization's Budget
 - Proposed Program Budget
 - Financial and Tax Statements (see Application Guidelines)
 - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?
 - 🔳 Yes 🛛 🗆 No

3.	If yes,	please	state the	fiscal year	it was	received	and for	the prope	sed progra	m was:
Plea	ase see	attache	d sheet 3 -	Previous Fu	Inding			17		

4. Title of FY 2022-23 Proposed Program/Service: Theatre School @ North Coast Repertory Theatre - MUCH ADO ABOUT NOTHING & FRANKENSTEIN

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

The total amount requested is \$5,000 from the City of Solana Beach to support the Proposed Total Program of \$17,500.

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

The Theatre School @ North Coast Repertory Theatre (NCRT) will use grant funds from the City of Solana Beach to cover part of the expenses of producing nine live and free performances of William Shakespeare's MUCH ADO ABOUT NOTHING for the residents of Solana Beach. A grant will also assist the Theatre School in producing seven performances of FRANKENSTEIN in the Theatre School Studio Space. Funds will promote an opportunity to those who may not otherwise have this opportunity.

7. Anticipated Program Objectives or Accomplishments:

This is the 7th year Shakespeare will be performed for free by students from the Theatre School and the 40th year that the NCRT has offered programs for youth in Solana Beach. This year's productions are a return to in-person, live performances while maintaining safe, quality programming for creative exploration that inspires collaboration and unity for all. With FRANKENSTEIN, the productions intend to give better appreciation of classical theatre and inspiration towards student literacy and reading.

8. Program Dates/Location:

Please see attached sheet 8 - Program Dates and Locations

9. Estimated number of Solana Beach residents to be served by proposed program: 1000

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

The City of Solana Beach will be acknowledged in the Theatre School and NCRT Main Stage production programs, on the Donor Board in the Theatre Lobby, in the Theatre School and Main Stage brochures, and on the Theatre School and main theatre websites.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?
Support for these productions come from enrollment fees from students in the cast, as well as donations from Theatre School parents. Tickets are also sold for the Theatre School Studio Space performances to generate revenue from the public for these programs.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Volunteers are used in many capacities, helping reduce production costs. In addition to serving as ushers, ticket takers, concession stand workers, handing out programs, and costumes sewing and repairs. Volunteers are a very important and valuable part of our theatre programs.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

Partial funding might cause a reduction in the number of scholarships offered which could impact minority or at-risk youth participation in these unique productions. Reduced funding might also impact the size of the case or require scaled back planned sets or costumes.

Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

5-22-22

Authorized Signature of Organization

Date

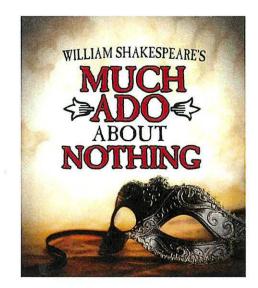
ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

City of Solana Beach Community Grant Program Previous Funding

- 2004 Educational Outreach Program, "Behind the Mask"
- 2005 Planning costs for Cedros Crossing
- 2006 Educational Outreach Program, "Behind the Mask"
- 2008 Educational Outreach Program, "Behind the Mask"
- 2010 Education Play about Solana Beach
- 2011 Educational Outreach Program, "Behind the Mask"
- 2012 Education Outreach Program, "Anti-Bullying"
- 2013 Theatre School Holocaust Production, "Anne Frank"
- 2014 Theatre School Literacy Project, "Seussical"
- 2015 Theatre School Literacy Project, "Aladdin Jr."
- 2016 Theatre School Literacy Project, "Peter and the Starcatcher"
- 2017 Theatre School Student Production, "The Secret Garden"
- 2018 Theatre School Student Production, "She Kills Monsters"
- 2019 Theatre School Student Productions, "Comedy of Errors" & "The Three Musketeers"
- 2020 Theatre School Student Productions, "The Tempest" & "The Neverending Story"
- 2021 North Coast Repertory Theatre's 40th Anniversary Season



City of Solana Beach Community Grant Program Program Dates and Locations



July 21st-23rd @ 5:30PM

San Diego Botanic Garden

300 Quail Gardens Dr., Encinitas 92024 July 28th-30th @ 5:30PM

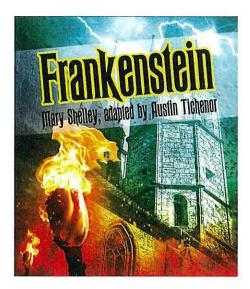
Birdwing Amphitheatre Open Air Classroom

3201 Via de la Valle, Del Mar 92014 August 4th-6th @ 5:30PM

La Colonia Park

715 Valley Ave., Solana Beach 92075





October 6-9, 2022 Theatre School Studio Space 987 Lomas Santa Fe Drive, Suite D Solana Beach, CA 92075



THE THEATRE SCHOOL @ NORTH COAST	BUDGET MUCH ADO ABOUT NOTHING SHAKESPEARE IN THE PARK	BUDGET FRANKENSTEIN STUDENT PRODUCTION October 2022	BUDGET TOTAL SUMMER & FALL 2022
	4	4	42.222
Director	\$1,000	\$1,000	\$2,000
Light Designer	\$0	\$200	\$200
Sound Designer	\$0	\$250	\$250
Lights & Sound Equip	\$0	\$150	\$150
Painting Labor/Materials	\$0	\$200	\$200
Set Design - labor	\$0	\$500	\$500
Set Materials	\$0	\$100	\$100
Projections Designer	\$0	\$0	\$0
Stage Manager / AD Mentor	\$750	\$750	\$1,500
Directing/Writing Mentor	\$0	\$0	\$0
Assistant Director	\$750	\$1,000	\$1,750
Actor / Mentor	\$750	\$750	\$1,500
Costume Designer	\$750	\$750	\$1,500
Costumes - materials/rent	\$1,000	\$1,000	\$2,000
Costume cleaning	\$300	\$300	\$600
Prop Designer	\$500	\$500	\$1,000
Props - materials	\$300	\$500	\$800
Dramaturg / Dialect	\$0	\$0	\$0
Stage Combat	\$500	\$500	\$1,000
Graphic Designer	\$100	\$100	\$200
Choreographer	\$0	\$0	\$0
Accompaniment	\$0	\$0	\$0
Misc / Materials	\$500	\$500	\$1,000
Royalties	\$0	\$875	\$875
Rental Fee for Materials	\$0	\$150	\$150
Script copies	\$100	\$100	\$200
Shipping	\$0	\$25	\$25

S	E	A	S	0	N	4	0

NORTH COAST

as of 8/6/21

OPERATING FUND & OTHER FUNDS

Board Approved Budget for FY 2021-22 (S40) vs.

Final Pre-audit Actuals for FY 2020-21 (S39)

S39 Actuals: Sep - Aug (pre-audit) S39 Projections: none	APPROVED BUDGET 21-22	FINAL PRE-AUDIT 20-21	VAR ANNUAL
	S 40	S 39	S40 vs. S39
UNRESTRICTED OPERATING FUND			
SUPPORT AND REVENUE			
Contributions	1,055,700	2,039,740	(984,040)
Ticket Revenue - Mainstage	1,385,100	245,129	1,139,971
Ticket Revenue - Variety	362,000	31,508	330,492
Theatre School Revenue	194,715	127,610	67,105
Other Revenue	89,260	15,184	74,076
Patron Service Revenue	71,064	9,655	61,409
Total Support & Revenue	3,157,839	2,468,826	689,013
EXPENSES]	1	
Personnel - Admin	1,219,084	846,597	372,487
Personnel - Artistic	474,754	86,953	387,801
Personnel - Taxes & Benefits	259,008	(1,966)	260,974
Cost of Tix & CC Donations	172,119	79,255	92,864
General & Admin Expenses	319,388	253,232	66,156
Development Expenses	105,000	178,811	(73,811)
Marketing Expenses	299,851	167,376	132,475
Production Expenses	159,000	153,256	5,744
Theatre School Productions	33,457	28,797	4,660
Variety Night Expenses & Spec Proj	178,010	39,437	138,573
Total Expenses	3,219,670	1,831,748	1,387,922
NET CHANGE - OPERATIONS	(61,831)	637,078	(698,909)

SEASON 40 NORTH COAST	<i>as of 8/6/21</i> OPERATING FUND & OTHER FUNDS Board Approved Budget for FY 2021-22 (S40) vs. Final Pre-audit Actuals for FY 2020-21 (S39)						
S39 Actuals: Sep - Aug (pre-audit) S39 Projections: none	APPROVED BUDGET 21-22	FINAL PRE-AUDIT 20-21	VAR ANNUAL				
	S 40	S 39	S40 vs. S39				
NON OPERATING AND RESTRICTED FUNDS							
SUPPORT AND REVENUE							
Capital Grant Income	12,000	191,902	(179,902				
Itex Trade \$ in	5,000	48,006	(43,006				
Restricted Income - Foundation Account	5,000	72,686	(67,686				
Restricted Income - Large Gifts Cash Resrv.	0	0	0				
Restricted Income - New Venue	0	0	0				
Total Support & Revenue (NON OPERATING)	22,000	312,594	(290,594				
EXPENSES							
Capital Grant Expense	(12,000)	(169,229)	157,229				
Itex Trade \$ out	(5,000)	(49,980)	44,980				
Restricted Expenses - New Venue	0	1	(1				
Depreciation Expense	(25,000)	(5,095)	(19,905				
Contingency	(10,000)	(3,034)	(6,966				
Total Expenses (NON-OPERATING)	(52,000)	(227,337)	175,337				
NET CHANGE - OTHER FUNDS	(30,000)	85,257	(115,257				
NET CHANGE - ALL FUNDS	(91,831)	722,335	(814,166				
accrual based budget	realized in the second second second						
PENDING:							
SVOG SUPLEMENTAL GRANT	400,000	193,155	206,845				
CAPITAL ITEMS FUNDED BY \$39 SURPLUS	(200,000)	(62,096)	(137,904				
POTENTIAL NET CHANGE - ALL FUNDS	108,169	853,395	(745,225				

North Coast Repertory Theatre, A Non-Profit Corporation

Financial Statements and Independent Auditors' Report

For the Year Ended August 31, 2021

Table of Contents

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Independent Auditor's Report1-2
Financial Statements:
Statement of Financial Position
Statement of Activities and Change in Net Assets4
Statement of Cash Flows 5
Statement of Functional Expenses
Notes to the Financial Statements



9830 N. Magnolia Ave., #188 Santee, CA 92071 Phone and Fax (619)698-1577

Board of Directors North Coast Repertory Theatre

INDEPENDENT AUDITOR'S REPORT

Dear Members of the Board:

Report on the Financial Statements

I have audited the accompanying financial statements of North Coast Repertory Theatre, which comprise the statement of financial position as of August 31, 2021, and the related statement of activities and change in net assets, cash flows and functional expenses for the year 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 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

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

An audit involves performing procedures to obtain 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 statement, 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 circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Coast Repertory Theatre as of August 31, 2021 and the results of its activities and its cash flows for the year then ended in conformity with generally accepted accounting principles in the United States of America.

Report on Summarized Comparative Information

I have previously audited North Coast Repertory Theatre's August 31, 2020 financial statements and I expressed an unmodified opinion on those financial statements in my report dated December 16, 2020. In my opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2020, consistent, in all material respects, with the audited financial statements from which it has been derived.

A M Owens, CPA

A M Owens, CPA A Professional Corporation

Santee, California January 10, 2022

North Coast Repertory Theatre, A Non-Profit Corporation Statement of Financial Position August 31, 2021 With Comparative Totals as of August 31, 2020

	ASSETS		<u>2021</u>		<u>2020</u>
CURRENT ASSETS					
Cash	9	5	1 (10 700	\$	
- without donor restrictions			1,642,783		669,877
- with donor restrictions			97,713		41,216
Investments					000 100
- without donor restrictions			303,305		333,180
- with donor restrictions			60,213		50,808
Receivables			010 000		7 100
- without donor restrictions			310,503		7,123
Prepaid expenses			78,533		93,577
Prepaid production costs			122,404		105,423
Deposits			7,909		7,682
	_		2,623,363		1,308,886
PROPERTY AND EQUIPMENT					
Less: Accumulated Depreciation	n				
(Note 2)			193,214		110,526
Total Assets		\$	2,816,577	\$	1,419,412
	=				
LIABILI	TIES AND NET	AS	<u>SETS</u>		
CURRENT LIABILITIES					
Accounts payable, trade		\$	213,679	\$	33,071
Accrued wages and expense			4,034		1,377
Deferred revenue (Note 3 and 2	12)		1,208,407		853,710
Accrued vacation payable			58,031		52,223
Total Current Liabili	- ties		1,484,151	·····	940,381
	~~~~				
LONG-TERM DEBT			0		0
NET EQUITY (DEFICIT)					······································
Net assets with donor restriction	ns		157,926		92,024
Net assets without donor restrie	ctions		1,174,500		387,007
Total Net (Equity)	-		1,332,426		479,031
Total Liabilities and	Net Assets	\$	2,816,577	\$	1,419,412
	=				

See the Accompanying Notes to the Financial Statements.

#### North Coast Repertory Theatre, A Non-Profit Corporation Statement of Activities and Changes in Net Assets For the Year Ended August 31, 2021 With Comparative Totals as of August 31, 2020

SUPPORT AND REVENUE	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	2021 Combined <u>Totals</u>	2020 Combined <u>Totals</u>
Public Support:				
Admissions	\$ 268,563	\$ 0	\$ 268,563	\$ 972,223
Theatre school	127,610	0	127,610	115,619
Concessions and other support	12,693	0	12,693	35,892
Contributions (Note 11)	2,283,600	267,500	2,551,100	1,385,451
Investment income (Note 6)	2,162	11,848	14,010	15,076
Sale of assets	600	0	600	0
	2,695,228	279,348	2,974,576	2,524,261
Net Assets Released From Restrictions	213,446	( 213,446 )	0	0
Total Support & Revenue	2,908,674	65,902	2,974,576	2,524,261
EXPENDITURES				
Production costs	1,641,358	0	1,641,358	1,979,841
General and administrative	193,694	0	193,694	154,198
Fundraising	286,129	0	286,129	222,639
Total Expenditures	2,121,181	0	2,121,181	2,356,678
Change in net assets	787,493	65,902	853,395	167,583
Net Assets (Deficit), Begin of Year	387,007	92,024	479,031	311,448
Net Assets (Deficit), End of Year	\$ 1,174,500	\$ 157,926	\$ 1,332,426	\$ 479,031

North Coast Repertory Th A Non-Profit Corporat Statement of Cash Flo For the Year Ended August With Comparative Totals as of Au	ion ws 31, 2021	2020		
		<u>2021</u>		<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$	853,395	\$	167,583
Adjustments to reconcile change in net assets to net cash provided by operating activities: Depreciation		5,095		3,771
(Increase) Decrease in Operating Assets:	,	202.200.		17.024
Receivables Pronoid expenses	(	303,380) 15,044	(	16,834
Prepaid expenses Prepaid production costs	(	16,981)	C	42,361) 100,225
Deposits	C C	227)		0
-	× ×	,		· ·
Increase (Decrease) in Operating Liabilities:		180,608		11,919
Accounts payable Accrued wages		2,657	(	3,037)
Deferred Revenue		354,697	(	11,263
Accrued vacation		5,808		10,765
NET CASH PROVIDED (USED) BY				
OPERATING ACTIVITIES		1,096,716		276,962
CASH FLOWS FROM INVESTING ACTIVITIES Purchases of property and equipment Investments purchased/sold	(	87,782) 20,469	(	12,151 ) 1,169 )
NET CASH USED BY INVESTING ACTIVITIES	(	67,313)	(	13,320)
CASH FLOWS FROM FINANCING ACTIVITIES Payments on debt		0		0
NET CASH USED BY FINANCING ACTIVITIES		0		0
NET CHANGE IN CASH AND CASH EQUIVALENTS		1,029,403		263,642
BEGINNING CASH AND CASH EQUIVALENTS		711,093		447,451
ENDING CASH AND CASH EQUIVALENTS	\$	1,740,496	\$	711,093
Interest Paid	\$	0	\$	188
Taxes Paid	\$	0	\$	0

See the Accompanying Notes to the Financial Statements. -5-

#### North Coast Repertory Theatre, A Non-Profit Corporation Statement of Functional Expenses For the Year Ended August 31, 2021

	Production Costs	L	General Admin.		Fund- Raising		2021 Total		2020 Total
		• <del></del>		L					
Salaries	\$ 611,319	\$	124,966	\$	76,836	\$	813,121	\$	1,090,557
Payroll Taxes	9,109	•	1,862	•	1,145	-	12,116	•	104,760
Employee Benefits	110,256		22,538		13,857		146,651		191,939
Total Payroll Expenses	730,684	• •••••	149,366		91,838		971,888	•	1,387,256
Outside Contractors	18,448		630		387		19,465		44,003
Volunteer Hours Expense	0		0		0		0		31,518
Professional Services	0		11,175		0		11,175		7,801
Occupancy	141,668		7,871		7,871		157,410		156,096
Utilities	14,285		1,786		1,786		17,857		21,301
Janitorial	3,699		462		462		4,623		3,126
Supplies/Misc.	11,562		5,647		825		18,034		21,704
Concession Supplies	437		0		0		437		11,870
Communications	4,745		593		593		5,931		5,641
Postage and Shipping	2,828		943		17,548		21,319		11,321
Printing and Copying	22,830		11,365		6,281		40,476		63,116
Travel and Meals	1,202		402		2,591		4,195		78,703
Credit Card Processing/Bank Fees	26,232		287		0		26,519		46,782
Insurance	8,589		1,074		1,074		10,737		14,372
Membership Dues	2,481		0		0		2,481		5,506
Interest	0		1,195		0		1,195		1,842
Repairs and Maintenance	151,350		0		0		151,350		9,431
Advertising and Marketing	144,546		0		619		145,165		151,977
Royalties	41,234		0		0		41,234		82,779
Special Events	0		0		154,254		154,254		17,990
Mainstage Events/Equipment	277,973		0		0		277,973		147,370
Theatre School	31,470		0		0		31,470		27,111
Taxes/Licenses	0		898		0		898		4,291
Total Expenses						<u></u>			
Before Depreciation	1,636,263		193,694		286,129		2,116,086		2,352,907
Depreciation	5,095		0		0		5,095		3,771
Total Expenses	\$ 1,641,358	\$	193,694	\$	286,129	\$	2,121,181	\$	2,356,678
				_					

See the Accompanying Notes to the Financial Statements.

#### Note 1 - Summary of Significant Accounting Policies

#### <u>General</u>

North Coast Repertory Theatre, a Non-Profit Corporation (the Theatre) is a non-profit organization incorporated in California in 1982. Its stated purpose is to educate the public in an appreciation of the theatre arts through stage productions of consistent quality, to be recognized as the premier professional regional live theatre in San Diego North Coastal County, to provide educational services for audiences of all ages, focusing on the youth if the community and to provide an opportunity for actors and theatre professionals to develop their artistic skills through participation in the Theatre's productions.

#### **Basis of Accounting**

The financial statements of the Theatre have been prepared on the accrual basis in accordance with generally accepted accounting principles in the United States of America.

#### Basis of Presentation

The Theatre is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

The Theatre's program expenses are shown as production costs in the accompanying statements of activities.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

#### **Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence or nature of any donor restrictions. Net assets without donor restrictions are reported in Note 4.

All donor-restricted contributions are reported as net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

#### Note 1 - Summary of Significant Accounting Policies (continued)

#### Promises to Give

Unconditional promises to give are recognized as contribution revenue in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

#### Property and Equipment

Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets using the straight-line method.

Acquisitions of property and equipment in excess of \$2,500 are capitalized. Donated equipment is recorded at fair market value at the date of the donation. Purchased equipment is recorded at cost.

#### Ticket Sales

Ticket sales received prior to the fiscal year to which they apply are not recognized as revenues until the year earned.

#### Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit and all highly liquid debt instruments with original maturities of three months or less.

#### Income Tax Status

The Theatre is classified as a Section 501(c) (3) Organization under the Federal Internal Revenue Code and Section 13.2210 (e) of the State Revenue and Taxation Code. As a result, it has been determined to be exempt from federal income and state franchise taxes. Tax years 2017-2019 are open to examination by taxing authorities.

#### Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### Note 1 - Summary of Significant Accounting Policies (continued)

#### **Donated Services**

Donated services are stated as revenue and as an offsetting expense to give accounting recognition to this significant resource of the Theatre. Such donated time is valued at minimum wage. During the year ended August 31, 2021 there were no donated services due to Covid-19.

#### **Investments**

Investments with readily determined market value are carried at market value and unrealized gains and losses are treated as current items in the year in which they occur. Investments without readily determined market values are carried at cost.

The FASB issued authoritative guidance relating to fair value measurements which establishes a common definition for fair value to be applied to U.S. generally accepted accounting principles requiring use of fair value, establishes a framework for measuring fair value, and expands disclosures about such fair value measurements.

The Theatre measures fair value at the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market and participants at the measure date. The guidance establishes a hierarchy for ranking the quality and reliability of the information used to determine fair values.

A summary of the fair value hierarchy under the authoritative guidance is described in Note 5.

#### Comparative Totals for August 31, 2020

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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Theatre's financial statements for the year ended August 31, 2020, from which the summarized information was derived.

#### Note 2 - Property and Equipment

The following is a summary of property and equipment, less accumulated depreciation and amortization at August 31, 2021

		LVLI
Construction in progress	\$	64,071
Leasehold improvements		162,677
Furniture and equipment		382,805
		609,553
Accumulated depreciation and amortization	(	416,339)
Property and Equipment - Net	\$	193,214

#### Note 3 – <u>Deferred Revenue</u>

The Theatre had received \$822,098 at August 31, 2021, on advance ticket sales for the next theater season. As each production is presented, the portion of the advance sales collections that pertains to that production will be recognized as revenue. In the event any of the scheduled productions for the season are not presented, the advance ticket collections for that production will be available for refund to the ticket holders.

#### Note 4 -Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes as of August 31, 2021:

Dumaga Bastuistiana		2021
Purpose Restrictions Capital Campaign	\$	74,345
Endowment Funds Renovations		60,213 20,674
Summer Enrichment		2,694
Total	<u>\$</u>	157,926

#### Note 5 –<u>Endowment Funds</u>

Endowment funds were \$60,213 as of August 31, 2021. These funds are held in an agency endowment fund at The Jewish Community Foundation (JCF).

No later than April 1^{sl} of year commencing after the fair market value of the fund reached the amount of \$50,000, JCF shall distribute to the Theatre an amount equal to the JCF payout rate multiplied by the fair market value of the fund (the "available amount"). The term "fair market value of the fund" shall mean the value of all cash and securities held by the fund, including all earnings and unrealized appreciation thereon, as determined by JCF. The term "JCF payout rate" shall mean the percentage rate determined by the Board of Directors of JCF pursuant to California law with respect to distributions from endowment funds.

JCF shall have all powers necessary to carry out the purposes of the fund, including, but not limited to, the power to retain, invest and reinvest the fund in any manner consistent with the California Uniform Prudent Management of Institutional Funds Act, and shall have the power to commingle the assets of the fund with those of other funds for investment purposes, provided that such commingling shall not contravene the purpose and limitations set forth in this agreement. JCF shall have the ultimate authority and control over all property in the fund, and the income derived therefrom, subject to the terms of this agreement and the standards for investment governing nonprofit public benefit corporations under California Corporations Code Section 5240. The fund shall be administered under and subject to the procedures and/or rules for the operation of permanent endowment funds as the same may be adopted, or modified from time to time, by JCF.

#### Note 5 – Endowment Funds (continued)

The fund shall be administered under and subject to the Bylaws, Articles of Incorporation and the endowment policies of JCF in effect from time to time. JCF shall have the power to modify and 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 Board of Directors (without the necessity of the approval of the Theatre or any beneficiary organization), such restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served. All money and property in the fund shall be assets of JCF, and not a separate trust, and shall be subject only to the control of JCF. Even though the fund may not be segregated, separate accounting records will be maintained for the fund. Nothing in this agreement is intended to be inconsistent with the status of JCF as an organization described in Sections 501(c)(3) and 509(a) of the Internal Revenue Code of 1986. JCF is authorized to amend this agreement to conform to the provisions of any applicable law or government regulation in order to carry out the foregoing intention.

For the year ended August 31, 2021, the Theatre received \$2,438 in distributions from the fund.

#### Note 6 - Fair Value Measurements

The Fair Value Measurements Topic of the FASB Accounting Standards Codification establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full 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 level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following details the level within the fair value hierarchy of the Theatre's assets as fair value as of August 31, 2021. Level 1 investment consists of equities and CDS and totaled \$363,518. There were no Level 2 or Level 3 investments.

#### Note 6 - Fair Value Measurements (continued)

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Investments at fair market value at August 31, 2021, consist of the following:

		Adjusted <u>Cost</u>			Fair Value <u>(Level 1)</u>
Equities (Level 1)					
Fund at JCF	\$	47,674	\$	60,213	\$ 60,213
Money Market Funds					-
C/D - Pacific Premier		228,184		228,184	228,184
C/D - CA Bank and Tru	st	75,021		75,021	75,021
IFG Account		100		100	100

Investment return for the year ended August 31, 2021 included in the statements of activities is comprised of the following:

	<u>2021</u>
Realized and unrealized losses Interest and dividends (net of fees of \$284)	\$ 12,403 1612
	\$ 14,015

#### Note 7 - Cash and Equivalents

At August 31, 2021, cash was held in the following institutions:

Change Funds	\$ 570
Union Bank - checking (2 accounts)	521,539
Wells Fargo (2 accounts)	63,457
US Bank (4 accounts)	1,151,637
CA Bank and Trust (1 account)	3,293
	\$ 1,740,496

#### Concentration of Credit Risk

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

Accounts are insured by the FDIC for amounts up to \$250,000.

#### Note 8 - Restricted Assets - San Diego Foundation

Total assets with a fair market value of \$41,274 are held in the North Coast Repertory Theatre endowment fund of the San Diego Foundation and invested by the Foundation. The Theatre has no ownership rights over the principal and does not include these funds on the statement of financial position. However, the Theatre receives investment income annually from these assets. Total investment income received from the San Diego Foundation for the year ended August 31, 2021 was \$1,296.

#### Note 9 - Operating Lease

The Theatre leases its facilities under a month-to-month rental agreement. Total rental expense was \$155,502 for the year ended August 31, 2021.

#### Note 10-Retirement Plan

The Theatre maintains a tax deferred contribution plan qualified under Section 403(b) of the Internal Revenue Code. Eligible employees may contribute a percentage of their compensation to the Plan. Employer contributions totaled \$14,886 for the year ended August 31, 2021.

#### Note 11-PPP Loan and Covid-19

On April 15, 2020 and March 30, 2021, the Theatre received loan proceeds in the amount of \$282,222 and \$292,610 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight-week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Theatre has used the PPP Loan funds consistent with the loan requirements for forgiveness. During the August 31, 2021 year end, the Theatre received notification that the full amount of both PPP Loans and accrued interest had been forgiven. Therefore, the Theatre included \$283,876 in grants in the year ended August 31, 2020 and \$293,805 in the year ended August 31, 2021, which represents the principle and interest.

Due to Covid-19, the Theatre had to cancel shows and events during the fiscal year. Due to the generosity of supporters and responsive management, the Theatre believes it is in a fiscal position to be able to cover its expenses until attendance at shows and events can grow to pre Covid levels.

#### Note 12-Shuttered Venue Grant

On July 3, 2021, the Theatre was awarded a Shuttered Venue Operators Grant in the amount of \$579,464. This grant can be expended for certain expenses incurred beginning on July 3, 2021 and ending on December 31, 2021. Proceeds from the Shuttered Venue Operators Grant will be used for expenses not allocated to PPP funds previously received. In the event the Theatre does not have enough qualified expenses for the full amount of the grant, during the applicable time period, such funds are to be returned. Income from this grant, in the amount of \$193,155 (which represents 2/6 of the total received), has been recorded as of August 31, 2021 as the Theatre believes it will have sufficient expenses to ensure no funds will have to be repaid. The remaining funds have been recorded as deferred revenue and will be reported as income in the next fiscal year.

#### Note 13-Employee Retention Credit

During the fiscal year ended August 31, 2021, the Theatre received credits totaling \$214,209 for the quarters ended June 30, September 30 and December 30 of 2020 and March 31, 2021 and a prorate amount for July and August 2021. The amount of \$68,604 was used to reduce federal payroll tax expense to zero and the remaining amount of \$145,605 was used to reduce salary expense.

#### Note 14-Subsequent Events

Events subsequent to August 31, 2021 have been evaluated through January 10, 2022, the date these financial statements were available to be issued, to determine whether they should be disclosed to keep the financial statements from being misleading. Management found no subsequent events other than those related to the PPP Loan and the effects from Covid disclosed on Note 11.

Forr	<b>. 9</b> 9	90	Return of Organization Exempt From Income Tax	(ationa)	OMB No. 1545-0047
	ntment of the		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private found 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.	ations)	Open to Public Inspection
<u>A</u>	For the 2		year, or tax year beginning 09/01/20 , and ending 08/31/21		
В	Check if appl	icable: C Name o	f organization	D Employer	r Identification number
	Address char	nge	NORTH COAST REPERTORY THEATRE		
$\square$	Name change	A 1 -	usiness as		<u>819307</u>
	Initial return	Numbe	and street (or P.O. box if mail is not delivered to street address) Room/suite -D LOMAS SANTA FE DRIVE	E Telephone 858-	9 number 481-2155
<u> </u>	Final return/		own, state or province, country, and ZIP or foreign postal code	000	104 4400
	terminated		ANA BEACH CA 92075	0.0	eipts\$ 2,963,695
	Amended rel		Ind address of principal officer.	G Gross rec	
$\square$	Application p		C TAYER H(a) Is this a gro	up return for s	ubordinates? Yes X No
أستعما			LOMAS SANTA FE H(b) Are all sub	undinates inci	uded? Yes No
					See instructions
	_	The second s			
	Tax-exempt		501(c)(3)         501(c)         (insert no.)         4947(a)(1) or         527           DRTHCOASTREP.ORG         H(c) Group exer		
	Website:				
	Form of orga		rporation Trust Association Other L Year of formation: 1	982	M State of legal domicile: CZ
<u> </u>	art I	Summary			
Governance	· · · ·	TO OPERAT PUBLIC AP	e organization's mission or most significant activities: E A NOT-FOR-PROFIT PROFESSIONAL THEATRE FOR THE PROMOTIO PRECIATION AND EDUCATION REGARDING THEATRE ARTS.	· · · · · · · · · · · · · · · · · · ·	CHE
õ			if the organization discontinued its operations or disposed of more than 25% of its net ass	sets.	
ంర			members of the governing body (Part VI, line 1a)	. 3	16
les	4 Nu	mber of indepe	ndent voting members of the governing body (Part VI, line 1b)	. 4	16
Activities			dividuals employed in calendar year 2020 (Part V, line 2a)		69
Act			olunteers (estimate if necessary)	. 6	0
	7a ⊤ol	tal unrelated bu	siness revenue from Part VIII, column (C), line 12	. 7a	<u> </u>
	b Ne	t unrelated bus	iness taxable income from Form 990-T, Part I, line 11		<u> </u>
			Prior Yea		Current Year
ē	8 Co	intributions and	grants (Part VIII, line 1h) 1,353		2,539,114
ent	9 Pro	ogram service r		3,734	408,866
Revenue				2,215	3,729
			art VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-142,268
			dd lines 8 through 11 (must equal Part VIII, column (A), line 12) 2,489	€,882	2,809,441
			amounts paid (Part IX, column (A), lines 1–3)		<u>C</u>
	14 Be	nefits paid to o	for members (Part IX, column (A), line 4)		C
ស្ល	15 Sa	laries, other co	npensation, employee benefits (Part IX, column (A), lines 5-10)	7,256	<u>971,888</u>
nse.	16a Pro	ofessional fundr	aising fees (Part IX, column (A), line 11e)		<u> </u>
Expenses	b Tot	tal fundraising e	aising fees (Part IX, column (A), line 11e) expenses (Part IX, column (D), line 25) 131,875		
Ŵ	17 Oth	her expenses (I	Part IX, column (A), lines 11a-11d, 11f-24e) 938	B,201	995,323
	18 Tot	tal expenses. A	dd lines 13-17 (must equal Part IX, column (A), line 25)	5,457	<u>1,967,211</u>
_	19 Re	venue less exp		4,425	842,230
Net Assets or Fund Balances			Beginning of Cur		End of Year
ssets Salar	20 Tol	tal assets (Part	X, line 16)1,419		2,816,577
E Å	21 Tol	tal liabilities (Pa		0, <u>381</u>	1,484,151
Z,S	22 Ne			9,031	1,332,426
_ <u>P</u>	art II	<u>Signature</u>	Block		
			leclare that I have examined this return, including accompanying schedules and statements, and to the be beclaration of preparer (other than officer) is based on all information of which preparer has any knowledg		lowledge and belief, it is
<b>0</b> 1-		Signature of			······
Sig		, -		Date	
He	re		TAYER President		
			name and title	<u>-</u>	
		Print/Type preparer's	name Preparer's signature di Alicia M. Owana Date 01/31,	Check	
Paic		licia M. Ow		/22 self-em	·····
		im's name		irm's ElN	45-4128534
Use	Only		9830 N Magnolia Ave # 188		
·		irm's address	,, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	hone no.	619-698-2401
_			urn with the preparer shown above? See instructions	<u></u>	X Yes No
For DAA	Paperwor	k Reduction Act	Notice, see the separate instructions.		Form 990 (2020

#### Internal Revenue Service

Date: July 21, 2004

North Coast Repertory ThEATRE A Non Profit Corporation 987 Lomas Santa Fe. Dr. D Solana Beach, CA 92075-2125 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

95-3819307

Person to Contact: Sylvia A. Williams 31-07817 Customer Service Representative Toll Free Telephone Number: 8:00 a.m. to 6:30 p.m. EST 877-829-5500 Fax Number: 513-263-3756 Federal Identification Number:

Dear Sir or Madam:

This is in response to your request of July 21, 2004, regarding your organization's tax-exempt status.

In November 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufen

Janna K. Skufca, Director, TE/GE Customer Account Services

Form	W.	-9
(Rev. C	clober :	2018)
Departe	nent of ti	ne Treasury
Internal	Revenue	Service

#### Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	North Coast Repertory Theatre		
	2 Business name/disregarded entity name, if different from above		
on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check of following seven boxes.	only one of the	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
e. nson j	Individual/sole proprietor or I C Corporation S Corporation Partnership Single-member LLC	] Trust/estate	Exempt payee code (If any)
₿₿	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership	)▶	
Print or type. Specific Instructions	Note: Check the appropriate box in the line above for the tax classification of the single-member owner LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-m is disregarded from the owner should check the appropriate box for the tax classification of its owner.	ar of the LLC is	Exemption from FATCA reporting code (if any)
scif	Other (see Instructions) >		(Applies to accounts mainteined outside the U.S.)
Š	5 Address (number, street, and apt. or suite no.) See instructions. Re	quester's name a	nd address (optional)
See	987 Lomas Santa Fe Drive		
0)	6 City, state, and ZIP code		
	Solana Beach , CA 92075		
	7 List account number(s) here (optional)	· · · · · · · · · · · · · · · · · · ·	
Pa	t Taxpayer Identification Number (TIN)		
	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid	Social sec	curity number
reside	up withholding. For individuals, this is generally your social security number (SSN). However, for a ent allen, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i>		
TIN, I		or	
Note	: If the account is in more than one name, see the instructions for line 1. Also see What Name and	Employer	Identification number
Numl	ber To Give the Requester for guidelines on whose number to enter.		

#### 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 ►	XI	NE	Date 🕨	3-2	4-21	)

#### **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.

#### **Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (TIN), 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)

9 5

3 8 1 9 3 0

 Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

 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), 1098-T (tultion)
- · 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

# PATHWAYS TO CITIZENSHIP

# **City of Solana Beach Community Grant Program**

Request for Financial Assistance Application FY 2022-23

#### All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: Pathways to Citizenship (formerly NCICC) Mailing Address: 120 Stevens Ave, Solana Beach, CA 92075 Contact Person: Sonya Williams, Executive Director Email address: <u>sonya@pathwayssd.org</u> Daytime Phone: 858-519-2882 Evening Phone: 858-519-2882

 All the documents below are attached to this application: W-9 Summary of Organization's Budget Proposed Program Budget Financial and Tax Statements (see Application Guidelines) A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)

- 2. Has your organization received financial assistance from the City before? Yes
- 3. If yes, what activities and which fiscal year?

2021-22: Supporting Solana Beach Dreamers: Outreach and Legal Assistance for DACA Applicants in Solana Beach
2020-21: NCICC Solana Beach Immigrant Family COVID-19 Recovery Project
2019-20: Legal Immigration Services Scholarships for Solana Beach residents
2018-19: Educational Program Coordinator

4. Title of FY 2022-23 Proposed Program/Service:

Voices of Freedom: Solana Beach Hybrid Citizenship Preparation Program

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$5,000

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

Pathways' Solana Beach Hybrid Citizenship Preparation Program will expand

Pathways' current virtual citizenship preparation tutoring program to a hybrid online and in-person program, with newly-trained volunteers leading small group instruction at the Solana Beach Library. This project also will engage more Solana Beach residents of all backgrounds and ages with their immigrant neighbors as volunteer teachers, tutors, mentors and interns.

This project will enable Julia Fox, our new (and first) Educational Programs Manager, who is a licensed clinical social worker, certificated instructor and a Solana Beach resident, to spend two hours/week managing, growing, and improving Pathways' citizenship preparation program, including recruiting, training (for the first time) and mentoring volunteer instructors, implementing our new Voices of Freedom citizenship curriculum, coordinating services with the Solana Beach Library, and collecting and implementing program improvements based on feedback from students and volunteers.

The volunteer database and application portal funded by this project will enable Julia to recruit and manage more skilled, passionate volunteer tutors in Solana Beach and throughout San Diego County. The Bloomerang platform (which also includes a donor database not funded by this project), allows Julia to advertise Pathways' volunteer opportunities with Hope for San Diego, HandsOn San Diego and VolunteerMatch. The application landing pages enable volunteer information to flow directly into her volunteer database, creating a pipeline she can use to screen, train, schedule and manage volunteer tutors and interns.

Finally, this project will help fund legal citizenship cases for two qualified, low-income Solana Beach clients. Our low-bono rate for citizenship cases is \$400, and these \$250 scholarships will put citizenship within reach for two qualified Solana Beach residents who otherwise would not be able to make their dream a reality.

7. Anticipated Program Objectives or Accomplishments:

This project will transition Pathways' current virtual, one-on-one citizenship preparation tutoring to hybrid online and in-person tutoring and small group instruction at the Solana Beach library, and provide tutor training (for the first time) for all of Pathways' citizenship tutors. Pathways' Citizenship Preparation Program at the Solana Beach Library will serve a minimum of 40 citizenship students over the project term, with at least 15 students being residents of Solana Beach. 100% of Pathways' citizenship students will pass their citizenship interviews on the first try. Pathways' hybrid Citizenship Preparation Program will engage, train and support more than 10 Solana Beach residents as teachers, tutors, mentors and interns.

8. Program Dates/Location:

Junene 2022 – May 2023 Solana Beach Library and Pathways to Citizenship offices, Solana Beach, CA

9. Estimated number of S.B. residents to be served by proposed program:

20 immigrant families and 10 trained tutors in Solana Beach

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

We will submit press releases to local Solana Beach, North County and San Diego newspapers, and inform all beneficiaries of the financial contribution made by the City of Solana Beach, plus acknowledge the City of Solana Beach's support on our website, blogs, social media, presentations, news coverage, etc. Signs and materials displayed at the Solana Beach library will state that the citizenship preparation program is made possible by the City of Solana Beach.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

Funding for 40 Voices of Freedom citizenship preparation student textbooks (our first citizenship preparation curriculum) and five loaner laptops for students will be funded by the Ed & Mary Fletcher Family Fund. We will continue to seek additional funding for this program.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, volunteers will help our Educational Programs Manager coordinate, teach, and facilitate the citizenship preparation program. Our volunteers make this program possible, and this funding finally will provide them with the training, support and mentorship they need and deserve.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program or service be scaled back and/or is there a threshold at which it will not move forward?

Yes, we will continue to prepare our low-income immigrant clients in Solana Beach for their U.S. citizenship interviews; although without this funding, we may not be able to provide high-quality tutor training, volunteer management, and textbooks for all of our students.

#### Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

#### Sonya Williams Authorized Signature of Organization

<u>May 25, 2022</u> Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

# City of Solana Beach Community Grant Program 2022-23

Voices of Freedom: Solana Beach Hybrid Citizenship Preparation Program Budget

## **COSB Request**

Educational Programs Manager: 2 hrs/wk @ \$25/hour x 50 weeks	\$2,500
28% CA payroll taxes	\$700
Personnel Total	\$3,200
2 \$250 partial citizenship case sponsorship for Solana Beach residents	\$500
1 chromebook for Educational Programs management	\$300
Tutor database and application portal (total software cost \$2,164)	\$1,000
Total Request	\$5,000

#### Pathways to Citizenship BUSINESS PLAN AND CASH FLOW MANAGEMENT TOOL

2022 INCOME		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
SBPC Office Provision	Non-cash	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00	
SBPC Phone / Internet Provision	Non-cash	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	
SBPC Subtotal Provisions	Non-cash	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	
Grant Funds Available			40,000,00												
Legacy Gift (through KBF)	und		40,000.00								F 000 00			40,000.00	
Coastal Community Foundation, Solana Beach F Kingdom Builder Foundation (KBF)	unu										5,000.00		F 000 00	5,000.00	
City of Solana Beach									5,000.00				5,000.00	5,000.00	
Booz Allen Hamilton									5,000.00					5,000.00	
World Relief Contract (CDSS sub-grant)						6,020.00		7,360.00			4,600.00			0.00 17,980.00	
SBPC OLT Annual Contribution						0,020.00	500.00	7,500.00			4,000.00		500.00	1,000.00	
New Grant(s)						14,500.00	5,000.00						500.00	19,500.00	02 4
vew Grand(s)						14,500.00	5,000.00							19,500.00	93,4
Donations															
Check/Cash Donations (incl network for good, b	lackbaud)	2,475.00	750.00	1,340.00	4,025.00	3,000.00	2,000.00	2,000.00	2,000.00	4,000.00	6,000.00	9,000.00	9,000.00	45,590.00	
Paypal Donations (net)		407.21		510.12	852.17		1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	12,169.50	
Stock Donations (ACH - Morgan Stanley)						200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	1,600.00	
Other ACH (AmazonSmile, Benevity)		0.87	50.00	49.33		50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	500.20	
SBPC (incl Alternative Christmas Market)		2,809.00		3,402.21										6,211.21	66,0
Operating Income															
Legal Income (low-bono legal fees)		1,530.00	2,027.70	682.51	1,015.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,855.21	14,4
Other Income, Reimbursements						50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	400.00	1.1,1
		7 222 00	42,827,70	5.984.17	5.892.17	26.320.00	10,300.00	12 160 00	9,800.00	6,800.00	18,400.00	11 000 00	17 200 00	174,806.12	1
INTRE INCOME		7,222.00	42,027.70	5,504.17	5,052.17	20,520.00	10,300.00	12,100.00	3,000.00	0,000.00	13,400.00	11,800.00	17,300.00	174,000.12	1
EXPENSES															
Staffing		7,833.82	9,408.51	10,812.65		11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	138,444.39	
Withholding, FICA & Workman's Comp	25.00%		2,642.18	3,349.51	4,178.62		2,968.75	2,968.75	2,968.75	2,968.75	2,968.75	2,968.75	2,968.75	36,068.51	
Heartland Fees		119.78	144.78	129.78	178.17	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00	1,564.51	
Office Rent				005 40							1,447.88			1,447.88	
Insurance - Liability, E&O, etc				895.18								3,665.00	2,265.00	6,825.18	
Legal Practice Management Systems (Clio & Prin	naFacie)		1 500 00										5,158.00	5,158.00	
World Relief Membership (annual)			1,500.00		100.00	75.00	100.00	100.00						1,500.00	
Legal Training (incl Erin Lee)			345.00		100.00	75.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,220.00	
Office Supplies, Mailing, etc.		211.06		375.39	246.98		200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,710.40	
Website & Marketing		263.94	93.05	21.17	7.50	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,178.16	
Bank Charges		7.50	7.50	7.50	7.50	7.50	130.40	182.50	7.50	7.50	7.50	7.50	7.50	387.90	
Direct Distributions (including USCIS fees)			200.00		495.00	250.00	250.00		725.00			725.00		2,645.00	
Fundraising Expenses (events, etc.)		1 244 52	221.00	10.70			2 000 00							0.00	
Educational Programs Materials (textbooks, ec.)		1,241.53	231.00	10.76		50.00	2,000.00	50.00	50.00	50.00	50.00	50.00	50.00	3,483.29	
Other Expenses (food, travel, board)				368.28		50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	768.28	
TOTAL EXPENSES		11,825.83	14,848.99	15,970.22	20,595.68	15,650.25	17,798.15	15,600.25	16,150.25	15,425.25	16,873.13	19,815.25	22,848.25	203,401.50	1
															1
		(4,603.75)	27,978.71	(9,986.05)	(14,703.51)	10,669.75	(7,498.15)	(3,440.25)	(6,350.25)	(8,625.25)	1,526.87	(8,015.25)	(5,548.25)	(28,595.38)	
GAIN OR (LOSS) ON OPERATIONS	12/21/21	(4,003.73)													
	12/31/21			120 020 40	115 236 00	125 006 64	110 400 40	115 050 34	100 707 00	100 000 74	101 600 64	02 504 26	99 045 11		
CUMMULATIVE FUNDS AVAILABLE		112,037.74	140,016.45			125,996.64	118,498.49	115,058.24	108,707.99	100,082.74	101,609.61	93,594.36	88,046.11		
CUMMULATIVE FUNDS AVAILABLE Bank Statement Ending Balance>		112,037.74 112,037.74	140,016.45 140,016.45	130,030.40	115,326.89	125,996.64	118,498.49	115,058.24	108,707.99	100,082.74	101,609.61	93,594.36	88,046.11		
CUMMULATIVE FUNDS AVAILABLE lank Statement Ending Balance>		112,037.74	140,016.45			125,996.64	118,498.49	115,058.24	108,707.99	100,082.74	101,609.61	93,594.36	88,046.11		
CUMMULATIVE FUNDS AVAILABLE lank Statement Ending Balance>	116,641.49	112,037.74 112,037.74	140,016.45 140,016.45 0.00	130,030.40	115,326.89	125,996.64	118,498.49	115,058.24	108,707.99	100,082.74	101,609.61	93,594.36	88,046.11		
GAIN OR (LOSS) ON OPERATIONS CUMMULATIVE FUNDS AVAILABLE Bank Statement Ending Balance> Difference> Total Staffing DO1 Ren & Burden	116,641.49	112,037.74 112,037.74 0.00 nues & exper	140,016.45 140,016.45 0.00 nses in blue	130,030.40 0.00	115,326.89 0.00		40.7 MAG 2014 AND	1999-1994 - Gelevitoria - A			97399 <b>0</b> *389429538003		1999 <b>- 1</b> 999 - 1995 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 199 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1	177 207 41	
UMMULATIVE FUNDS AVAILABLE ank Statement Ending Balance>	116,641.49	112,037.74 112,037.74 0.00 nues & exper	140,016.45 140,016.45 0.00	130,030.40	115,326.89 0.00	125,996.64 15,042.75	40.7 MAG 2014 AND	115,058.24		100,082.74	97399 <b>0</b> *389429538003	93,594.36	88,046.11	177,297.41	

2D22         Q1 Forecast         Q1 Actual         YTD Q2 Forecast           SBPC Office Provision         Non-cash         1,200,00         1,200,00         1,200,00           SBPC Subtotal Provisions         Non-cash         300,000         300,000         300,000         300,000           Grant Funds Available         1,500,000         1,500,000         1,500,000		AND CASH FLC		the second s	
SBPC Office Provision         Non-cash         1,200.00         1.200.00           SBPC Subtotal Provisions         Non-cash         300.00         300.00           SBPC Subtotal Provisions         Non-cash         300.00         40,000.00           Grant Funds Available         30,000.00         40,000.00         40,000.00           Legacy Gift (through KBF)         30,000.00         40,000.00         40,000.00           Coastal Community Foundation, Solana Beach Fund         0.00         0.00         0.00           Booz Allen Hamilton         0.00         0.00         0.00         0.00           World Relief Contract (CDSS sub-grant)         4,300.00         0.00         0.00         0.00           New Grant(s)         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         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         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<	2022		Q1 Forecast	Q1 Actual	YTD Q2 Forecast
SBPC Phone / Internet Provision         Non-cash         300.00           SBPC Subtat Provisions         Non-cash         1,500.00         1,500.00           Grant Funds Available	INCOME				
SBPC Subtoral Provisions         Non-cash         1,500.00         1,500.00           Grant Funds Available         30,000.00         40,000.00	SBPC Office Provision	Non-cash	1,200.00	1,200.00	
Grant Funds Available Legacy Gift (through KBF)         30,000.00         40,000.00           Coastal Community Foundation, Solana Beach Fund Kingdom Builder Foundation (KBF)         0.00         0.00           City of Solana Beach         0.00         0.00         0.00           Booz Allen Hamilton         0.00         0.00         0.00           World Relief Contract (CDSS sub-grant)         4,300.00         0.00         0.00           SBPC OLT Annual Contribution         0.00         0.00         0.00           New Grant(s)         0.00         0.00         0.00           Donations         (cl         0.00         0.00           Check/Cash Donations (incl network for good, blackbaud)         12,000.00         4,565.00           Paypal Donations (ACH - Morgan Stanley)         600.00         0.00         0.00           Other ACH (AmazonSmille, Benevity)         150.00         100.20         SBPC (incl Alternative Christmas Market)         5,000.00         4,240.21           Operating Income	SBPC Phone / Internet Provision	Non-cash	300.00	300.00	
Legacy Gift (through KBF)         30,000.00         40,000.00           Coastal Community Foundation, Solana Beach Fund         0.00         0.00           Kingdom Builder Foundation (KBF)         0.00         0.00           Octor Solana Beach         0.00         0.00           Bocz Allen Hamilton         0.00         0.00           World Relief Contract (CDSS sub-grant)         4,300.00         0.00           SBPC OLT Annual Contribution         0.00         0.00           New Grant(s)         0.00         0.00           Donations         (Ind New Grant(s))         0.00         0.00           Stock Donations (Incl network for good, blackbaud)         3,900.00         917.33         0           Stock Donations (ACH - Morgan Stanley)         600.00         0.00         0.00           Other ACH (AmazonSmile, Benevity)         150.00         100.20         58PC (Incl Alternative Christmas Market)         5,000.00         6,211.21           Operating Income         3,600.00         4,240.21         0         0           Legal Income (low-bono legal fees)         3,600.00         4,240.21         0           Other Income, Relimbursements         150.00         29,675.00         28,054.98           Withholding, FICA & Workman's Comp         29,675.0	SBPC Subtotal Provisions	Non-cash	1,500.00	1,500.00	
Legacy Gift (through KBF)         30,000.00         40,000.00           Coastal Community Foundation, Solana Beach Fund         0.00         0.00           Kingdom Builder Foundation (KBF)         0.00         0.00           Octor Solana Beach         0.00         0.00           Bocz Allen Hamilton         0.00         0.00           World Relief Contract (CDSS sub-grant)         4,300.00         0.00           SBPC OLT Annual Contribution         0.00         0.00           New Grant(s)         0.00         0.00           Donations         (Ind New Grant(s))         0.00         0.00           Stock Donations (Incl network for good, blackbaud)         3,900.00         917.33         0           Stock Donations (ACH - Morgan Stanley)         600.00         0.00         0.00           Other ACH (AmazonSmile, Benevity)         150.00         100.20         58PC (Incl Alternative Christmas Market)         5,000.00         6,211.21           Operating Income         3,600.00         4,240.21         0         0           Legal Income (low-bono legal fees)         3,600.00         4,240.21         0           Other Income, Relimbursements         150.00         29,675.00         28,054.98           Withholding, FICA & Workman's Comp         29,675.0					
Coastal Community Foundation, Solana Beach Fund       0.00       0.00         Kingdom Builder Foundation (KBF)       0.00       0.00         City of Solana Beach       0.00       0.00         Booz Allen Hamilton       0.00       0.00         World Relief Contract (CDSS sub-grant)       4,300.00       0.00         SBPC OLT Annual Contribution       0.00       0.00         New Grant(s)       0.00       0.00         Donations       12,000.00       4,555.00         Check/Cash Donations (incl network for good, blackbaud)       3,900.00       917.33         Stock Donations (net)       12,000.00       6,010       0.00         Stock Donations (ACH - Morgan Stanley)       150.00       100.20       58PC (incl Alternative Christmas Market)       5,000.00       6,211.21         Operating Income       150.00       0.00       0.00       0.00         Itronee (low-bono legal fees)       3,600.00       4,240.21       0.00         Other Income, Reimbursements       150.00       29,675.00       28,054.98         Staffing       29,675.00       28,054.98       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89       16         Insurance - Liabi	Grant Funds Available				
Coastal Community Foundation, Solana Beach Fund       0.00       0.00         Kingdom Builder Foundation (KBF)       0.00       0.00         City of Solana Beach       0.00       0.00         Booz Allen Hamilton       0.00       0.00         World Relief Contract (CDSS sub-grant)       4,300.00       0.00         SBPC OLT Annual Contribution       0.00       0.00         New Grant(s)       0.00       0.00         Donations       12,000.00       4,555.00         Check/Cash Donations (incl network for good, blackbaud)       3,900.00       917.33         Stock Donations (net)       12,000.00       6,010       0.00         Stock Donations (ACH - Morgan Stanley)       150.00       100.20       58PC (incl Alternative Christmas Market)       5,000.00       6,211.21         Operating Income       150.00       0.00       0.00       0.00         Itronee (low-bono legal fees)       3,600.00       4,240.21       0.00         Other Income, Reimbursements       150.00       29,675.00       28,054.98         Staffing       29,675.00       28,054.98       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89       16         Insurance - Liabi	Legacy Gift (through KBF)		30,000.00	40,000.00	
Kingdom Builder Foundation (KBF)       0.00       0.00         City of Solana Beach       0.00       0.00         Booz Allen Hamilton       0.00       0.00         World Relief Contract (CDSS sub-grant)       4,300.00       0.00         SBPC OLT Annual Contribution       0.00       0.00         New Grant(s)       0.00       0.00         Donations       12,000.00       4,555.00         Check/Cash Donations (ACH - Morgan Stanley)       600.00       0.00         Other ACH (AmazonSmile, Benevity)       150.00       100.20         SBPC (ind Alternative Christmas Market)       5,000.00       4,240.21         Operating Income		ch Fund			
City of Solana Beach       0.00       0.00         Booz Allen Hamilton       0.00       0.00         Booz Allen Hamilton       0.00       0.00         World Relief Contract (CDSS sub-grant)       4,300.00       0.00         SBPC OLT Annual Contribution       0.00       0.00       0.00         New Grant(s)       0.00       0.00       0.00       0.00         Donations       0.00       0.00       0.00       0.00         Check/Cash Donations (net)       3.900.00       9/7.33       0.00       0.00         Stock Donations (net)       5.000       100.20       0.00       0.00         SBPC (Incl Alternative Christmas Market)       5.000.00       6,211.21       0.00         Operating Income       0       0       0.00       0.00         Legal Income (low-bono legal fees)       3,600.00       4,240.21       0.00         Other Income, Reimbursements       150.00       56,033.95       0         EXPENSES       29,675.00       28,054.98       0.00       0.00         Staffing       0.00       0.00       0.00       0.00       0.00       0.00         Insurace - Liability, E&O, etc       0.00       0.00       0.00       0.00			0.00	0.00	
Booz Allen Hamilton         0.00         0.00           World Relief Contract (CDSS sub-grant)         4,300.00         0.00           SBPC OLT Annual Contribution         0.00         0.00           New Grant(s)         0.00         0.00           Donations         0.00         0.00           Check/Cash Donations (ind network for good, blackbaud)         12,000.00         4,555.00           Paypal Donations (net)         3,900.00         917.33           Stock Donations (ACH - Morgan Stanley)         600.00         0.00           Other ACH (AmazonSmile, Benevity)         150.00         100.20           SBPC (incl Alternative Christmas Market)         5,000.00         4,240.21           Operating Income				0.00	
World Relief Contract (CDSS sub-grant)         4,300.00         0.00           SBPC OLT Annual Contribution         0.00         0.00           New Grant(s)         0.00         0.00           Donations         0.00         4,565.00           Check/Cash Donations (net)         3,900.00         917.33           Stock Donations (net)         3,000.00         0.00           Other ACH (AmazonSmile, Benevity)         150.00         100.20           SBPC (incl Alternative Christmas Market)         5,000.00         6,211.21           Operating Income					
SBPC OLT Annual Contribution         0.00         0.00           New Grant(s)         0.00         0.00           Donations         0.00         0.00           Check/Cash Donations (inct network for good, blackbaud)         12,000,00         4,565,00           Paypal Donations (net)         3,900,00         917,33           Stock Donations (ACH - Morgan Stanley)         650,00         0.00           Other ACH (AmazonSmile, Benevity)         150,00         100,20           SBPC (incl Alternative Christmas Market)         5,000,00         6,211,21           Operating Income			the second se		
New Grant(s)         0.00         0.00           Donations					
Donations Check/Cash Donations (incl network for good, blackbaud) Paypal Donations (net)         12,000.00         4,565.00           Stock Donations (ACH - Morgan Stanley)         600.00         0.00           Other ACH (AmazonSmile, Benevity)         150.00         100.20           SBPC (incl Alternative Christmas Market)         5,000.00         6,211.21           Operating Income					
Check/Cash Donations (incl network for good, blackbaud)       12,000.00       4,565.00         Paypal Donations (AcH - Morgan Stanley)       3,900.00       917.33         Other ACH (AmazonSmile, Benevity)       150.00       100.20         SBPC (incl Alternative Christmas Market)       5,000.00       6,211.21         Operating Income       1       1         Legal Income (low-bono legal fees)       3,600.00       4,240.21         Other Income, Reimbursements       150.00       0.00         TOTAL INCOME       59,700.00       56,033.95         EXPENSES       29,675.00       28,054.98         Staffing       29,675.00       394.34         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       0.00       0.00       0.00         Office Rent       0.00       0.00       0.00         Insurance - Liability, F&O, etc       0.00       0.00       0.00         Legal Training (incl Erin Lee)       300.00       378.16       300.00       378.16         Bank Charges       22.50       22.50       22.50       22.50       25.50       25.50       25.50       25.50       25.50       25.50       25.50       25.50       25.50	New Orangoy		0,00		
Check/Cash Donations (incl network for good, blackbaud)       12,000.00       4,565.00         Paypal Donations (AcH - Morgan Stanley)       3,900.00       917.33         Other ACH (AmazonSmile, Benevity)       150.00       100.20         SBPC (incl Alternative Christmas Market)       5,000.00       6,211.21         Operating Income       1       1         Legal Income (low-bono legal fees)       3,600.00       4,240.21         Other Income, Reimbursements       150.00       0.00         TOTAL INCOME       59,700.00       56,033.95         EXPENSES       29,675.00       28,054.98         Staffing       29,675.00       394.34         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       0.00       0.00       0.00         Office Rent       0.00       0.00       0.00         Insurance - Liability, F&O, etc       0.00       0.00       0.00         Legal Training (incl Erin Lee)       300.00       378.16       300.00       378.16         Bank Charges       22.50       22.50       22.50       22.50       25.50       25.50       25.50       25.50       25.50       25.50       25.50       25.50       25.50	Donations				
Paypal Donations (net)       3,900.00       917.33         Stock Donations (ACH - Morgan Stanley)       600.00       0.00         Other ACH (AmazonSmile, Benevity)       5500.00       6,211.21         SBPC (incl Alternative Christmas Market)       5,000.00       6,211.21         Operating Income		d, blackhaud)	12,000,00	4,565.00	
Stock Donations (ACH - Morgan Stanley)       600.00       0.00         Other ACH (AmazonSmile, Benevity)       150.00       100.20         SBPC (incl Alternative Christmas Market)       5,000.00       6,211.21         Operating Income					
Other ACH (AmazonSmile, Benevity)         150.00         100.20           SBPC (incl Alternative Christmas Market)         5,000.00         6,211.21           Operating Income		·		······································	
SBPC (ind Alternative Christmas Market)       5,000.00       6,211.21         Operating Income       3,600.00       4,240.21         Legal Income (low-bono legal fees)       3,600.00       4,240.21         Other Income, Reimbursements       150.00       0.00         TOTAL INCOME       59,700.00       56,033.95         EXPENSES       59,700.00       56,033.95         Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       0.00       0.00       1         Office Rent       0.00       0.00       0.00         Insurance - Liability, E&O, etc       0.00       0.00       1,500.00         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (ind Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       6000.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       13,000.00       1,483.29         Other Expenses (food, travel, boa					
Operating Income Legal Income (low-bono legal fees) Other Income, Relmbursements         3,600.00         4,240.21           TOTAL INCOME         59,700.00         56,033.95           TOTAL INCOME         59,700.00         56,033.95           EXPENSES Staffing Withholding, FICA & Workman's Comp         25,00%         7,418.75         8,139.89           Heartland Fees         372.00         394.34         9           Office Rent         0.00         0.00         0.00           Insurance - Liability, E&O, etc         0.00         0.00         0.00           Legal Practice Management Systems (Clio & PrimaFacie)         0.00         0.00         0.00           World Relief Membership (annual)         1,500.00         1,500.00         1,500.00           Legal Training (incl Erin Lee)         300.00         345.00         0           Office Supplies, Mailing, etc.         600.00         863.42         0           Website & Marketing         300.00         378.16         22.50         22.50           Direct Distributions (including USCIS fees)         450.00         200.00         1           Fundraising Expenses (food, travel, board)         150.00         368.28         1           TOTAL EXPENSES         12/31/21         130,030.40         1				and the second s	
Legal Income (low-bono legal fees)       3,600.00       4,240.21         Other Income, Reimbursements       150.00       0.00         TOTAL INCOME       59,700.00       56,033.95         EXPENSES       29,675.00       28,054.98         Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34       000       0.00         Office Rent       0.00       0.00       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18       0.00       0.00         Legal Training (incl Erin Lee)       300.00       345.00       0.00       0.00         Office Supplies, Mailing, etc.       600.00       863.42       0.00       0.00         Website & Marketing       300.00       378.16       38.00       0.00       0.00         Bank Charges       22.50       22.50       22.50       0.00       0.00       0.00         Ururaising Expenses (events, etc.)       0.00       0.00       1,483.29       0.00       0.00         Fundraising Expenses (food, travel, board)       150.00       368.28       0.00       0.00       0.00       0.0	SDPC (Incl Alternative Christinas Market)		5,000.00	0,211.21	
Legal Income (low-bono legal fees)       3,600.00       4,240.21         Other Income, Reimbursements       150.00       0.00         TOTAL INCOME       59,700.00       56,033.95         EXPENSES       29,675.00       28,054.98         Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34       000       0.00         Office Rent       0.00       0.00       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18       0.00       0.00         Legal Training (incl Erin Lee)       300.00       345.00       0.00       0.00         Office Supplies, Mailing, etc.       600.00       863.42       0.00       0.00         Website & Marketing       300.00       378.16       38.00       0.00       0.00         Bank Charges       22.50       22.50       22.50       0.00       0.00       0.00         Ururaising Expenses (events, etc.)       0.00       0.00       1,483.29       0.00       0.00         Fundraising Expenses (food, travel, board)       150.00       368.28       0.00       0.00       0.00       0.0	Operating Income				
Other Income, Reimbursements         150.00         0.00           TOTAL INCOME         59,700.00         56,033.95           EXPENSES         29,675.00         28,054.98           Staffing         29,675.00         28,054.98           Withholding, FICA & Workman's Comp         25.00%         7,418.75         8,139.89           Heartland Fees         372.00         394.34         34           Office Rent         0.00         0.00         0.00           Insurance - Liability, E&O, etc         0.00         0.00         0.00           Legal Practice Management Systems (Clio & PrimaFacie)         0.00         0.00         0.00           World Relief Membership (annual)         1,500.00         1,500.00         1,500.00           Legal Training (incl Erin Lee)         300.00         345.00         200.00           Office Supplies, Mailing, etc.         600.00         863.42         22.50         22.50           Direct Distributions (including USCIS fees)         450.00         200.00         1300.00         1,483.29           Other Expenses (rood, travel, board)         150.00         368.28         26.00         27.50           Total EXPENSES         42,088.25         42,645.04         27.31.72         27.31.72         27.31.72 </td <td></td> <td></td> <td>2 600 00</td> <td>4 240 21</td> <td></td>			2 600 00	4 240 21	
TOTAL INCOME         59,700.00         56,033.95           EXPENSES         29,675.00         28,054.98           Staffing         29,675.00         28,054.98           Withholding, FICA & Workman's Comp         25.00%         7,418.75         8,139.89           Heartland Fees         372.00         394.34           Office Rent         0.00         0.00           Insurance - Liability, E&O, etc         0.00         895.18           Legal Practice Management Systems (Clio & PrimaFacie)         0.00         0.00           World Relief Membership (annual)         1,500.00         1,500.00           Legal Training (incl Erin Lee)         300.00         345.00           Office Supplies, Mailing, etc.         600.00         863.42           Website & Marketing         300.00         378.16           Bank Charges         22.50         22.50           Direct Distributions (including USCIS fees)         450.00         200.00           Fundraising Expenses (events, etc.)         1,300.00         1,483.29           Other Expenses (food, travel, board)         150.00         368.28           TOTAL EXPENSES         42,088.25         42,645.04           GAIN OR (LOSS) ON OPERATIONS         17,611.75         13,388.91					
EXPENSES       29,675.00       28,054.98         Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34       0ffice Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       0.00       0.00       0.00         Insurance - Liability, E&O, etc       0.00       0.00       0.00         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00       00         Office Supplies, Mailing, etc.       600.00       863.42       00         Website & Marketing       300.00       378.16       00       00         Bank Charges       22.50       22.50       22.50       22.50       00       00         Fundraising Expenses (events, etc.)       0.00       0.00       0.00       0.00       0.00       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       0.00 <td>Other Income, Reimbursements</td> <td>-</td> <td>150.00</td> <td>0.00</td> <td></td>	Other Income, Reimbursements	-	150.00	0.00	
EXPENSES       29,675.00       28,054.98         Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34       0ffice Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       0.00       0.00       0.00         Insurance - Liability, E&O, etc       0.00       0.00       0.00         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00       00         Office Supplies, Mailing, etc.       600.00       863.42       00         Website & Marketing       300.00       378.16       00       00         Bank Charges       22.50       22.50       22.50       22.50       00       00         Fundraising Expenses (events, etc.)       0.00       0.00       0.00       0.00       0.00       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       0.00 <td>TOTAL THOOME</td> <td></td> <td>50 700 00</td> <td>EC 022 0E</td> <td></td>	TOTAL THOOME		50 700 00	EC 022 0E	
Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34         Office Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29       0         Other Expenses (food, travel, board)       150.00       368.28       0         TOTAL EXPENSES       42,088.25       42,645.04       0         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91       130,030.40         Bank Statement Ending Balance       130,030.40	IUIALINCOME		59,700.00	00,000,90	
Staffing       29,675.00       28,054.98         Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34         Office Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29       0         Other Expenses (food, travel, board)       150.00       368.28       0         TOTAL EXPENSES       42,088.25       42,645.04       0         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91       130,030.40         Bank Statement Ending Balance       130,030.40					
Withholding, FICA & Workman's Comp       25.00%       7,418.75       8,139.89         Heartland Fees       372.00       394.34         Office Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28       1         TOTAL EXPENSES       42,088.25       42,645.04       1         Interviewed to the second to	EVDENCEC				
Heartland Fees       372.00       394.34         Office Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       368.28         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21			20 675 00	20 054 00	
Office Rent       0.00       0.00         Insurance - Liability, E&O, etc       0.00       895.18         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40	Staffing	25.00%			
Insurance - Liability, E&O, etc       0.00       895.18         Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       368.28         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp	25.00%	7,418.75	8,139.89	
Legal Practice Management Systems (Clio & PrimaFacie)       0.00       0.00         World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES         42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS         12/31/21       116,641.49         Bank Statement Ending Balance       116,641.49         Bank Statement Ending Balance       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees	25.00%	7,418.75 372.00	8,139.89 394.34	
World Relief Membership (annual)       1,500.00       1,500.00         Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance>       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent	25.00%	7,418.75 372.00 0.00	8,139.89 394.34 0.00	
Legal Training (incl Erin Lee)       300.00       345.00         Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc		7,418.75 372.00 0.00 0.00	8,139.89 394.34 0.00 895.18	
Office Supplies, Mailing, etc.       600.00       863.42         Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         L2/31/21       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio &		7,418.75 372.00 0.00 0.00 0.00	8,139.89 394.34 0.00 895.18 0.00	
Website & Marketing       300.00       378.16         Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29       0.00         Other Expenses (food, travel, board)       150.00       368.28       0.00       0.00         TOTAL EXPENSES       42,088.25       42,645.04       0.00       0.00       0.00         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91       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       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       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       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00 <t< td=""><td>Staffing Withholding, FICA &amp; Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&amp;O, etc Legal Practice Management Systems (Clio &amp; World Relief Membership (annual)</td><td></td><td>7,418.75 372.00 0.00 0.00 0.00 1,500.00</td><td>8,139.89 394.34 0.00 895.18 0.00 1,500.00</td><td></td></t<>	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual)		7,418.75 372.00 0.00 0.00 0.00 1,500.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00	
Bank Charges       22.50       22.50         Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance>       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee)		7,418.75 372.00 0.00 0.00 0.00 1,500.00 300.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00	
Direct Distributions (including USCIS fees)       450.00       200.00         Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc.		7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42	
Fundraising Expenses (events, etc.)       0.00       0.00         Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance>       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing		7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16	
Educational Programs Materials (textbooks, ec.)       1,300.00       1,483.29         Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance>       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges		7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50	
Other Expenses (food, travel, board)       150.00       368.28         TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees)		7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00	
TOTAL EXPENSES       42,088.25       42,645.04         GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.)	PrimaFacie)	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00	
GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21       12/31/21         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance>       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, etc.)	PrimaFacie)	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29	
GAIN OR (LOSS) ON OPERATIONS       17,611.75       13,388.91         12/31/21       12/31/21         CUMMULATIVE FUNDS AVAILABLE       116,641.49       134,253.24       130,030.40         Bank Statement Ending Balance>       130,030.40       130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, etc.)	PrimaFacie)	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29	
12/31/21         12/31/21           CUMMULATIVE FUNDS AVAILABLE         116,641.49         134,253.24         130,030.40           Bank Statement Ending Balance         130,030.40         130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board)	PrimaFacie)	7,418.75 $372.00$ $0.00$ $0.00$ $1,500.00$ $300.00$ $600.00$ $300.00$ $22.50$ $450.00$ $0.00$ $1,300.00$ $150.00$	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28	
12/31/21         12/31/21           CUMMULATIVE FUNDS AVAILABLE         116,641.49         134,253.24         130,030.40           Bank Statement Ending Balance         130,030.40         130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board)	PrimaFacie)	7,418.75 $372.00$ $0.00$ $0.00$ $1,500.00$ $300.00$ $600.00$ $300.00$ $22.50$ $450.00$ $0.00$ $1,300.00$ $150.00$	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28	
CUMMULATIVE FUNDS AVAILABLE         116,641.49         134,253.24         130,030.40           Bank Statement Ending Balance         130,030.40         130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board) <b>TOTAL EXPENSES</b>	PrimaFacie)	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00 1,300.00 150.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28 42,645.04	
Bank Statement Ending Balance> 130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board) <b>TOTAL EXPENSES</b>	PrimaFacie)	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00 1,300.00 150.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28 42,645.04	
Bank Statement Ending Balance> 130,030.40	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board) <b>TOTAL EXPENSES</b>	PrimaFacie) ec.)	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00 1,300.00 150.00	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28 42,645.04	
	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board) <b>TOTAL EXPENSES</b>	PrimaFacie) ec.) 12/31/21	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00 1,300.00 150.00 42,088.25 47,611.75	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28 42,645.04 13,388.91	
	Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, Other Expenses (food, travel, board) TOTAL EXPENSES GAIN OR (LOSS) ON OPERATIONS CUMMULATIVE FUNDS AVAILABLE	PrimaFacie) ec.) 12/31/21	7,418.75 372.00 0.00 0.00 1,500.00 300.00 600.00 300.00 22.50 450.00 0.00 1,300.00 1,300.00 150.00 42,088.25 47,611.75	8,139.89 394.34 0.00 895.18 0.00 1,500.00 345.00 863.42 378.16 22.50 200.00 0.00 1,483.29 368.28 42,645.04 13,388.91 130,030.40	

#### Pathways to Citizenship BUSINESS PLAN AND CASH FLOW MANAGEMENT TOOL

Actual revenues & expenses in blue

2022 Forecast															
		Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
INCOME															
SBPC Office Provision	Non-cash	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00	
SBPC Phone / Internet Provision	Non-cash	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	
SBPC Subtotal Provisions	Non-cash	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	
Grant Funds Available															
Legacy Gift (Adrian Family through KBF)		30,000.00												30,000.00	
Coastal Community Foundation, Solana Beach	n Fund									5,000.00				5,000.00	
Kingdom Builder Foundation (KBF)									F 000 00				5,000.00	5,000.00	
City of Solana Beach Booz Allen Hamilton							15,000.00		5,000.00					5,000.00	
World Relief Contract (CDSS sub-grant)		4,300.00			1.720.00		15,000.00	8,000.00			5.000.00			15,000.00 19,020.00	
SBPC OLT Annual Contribution		4,300.00			1,720.00		500.00	0,000.00			5,000.00		500.00	1,000.00	
New Grant(s)							500.00					4,380.00	500.00	4,380.00	84,400.00
New Grandsy												4,300.00		4,380.00	84,400.00
Donations															
Check/Cash Donations (incl network for good,	, blackbaud)	4,000.00	•	4,000.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	4,000.00	6,000.00	9,000.00	9,000.00	48,000.00	
Paypal Donations (net)		1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	15,600.00	
Stock Donations (ACH - Morgan Stanley)		200.00 50.00	200.00 50.00	200.00	200.00 50.00	200.00 50.00	200.00 50.00	200.00 50.00	200.00 50.00	200.00	200.00	200.00	200.00	2,400.00	
Other ACH (AmazonSmile, Benevity) Alternative Christmas Market (ACM)		50.00	50.00	50.00 5,000.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	600.00 5,000.00	75 600 00
Alternative Christinas Market (ACM)				5,000.00										3,000.00	75,600.00
Operating Income															
Legal Income (low-bono legal fees)		1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00	14,400.00
Other Income, Reimbursements		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 INCOME	ander et et et e	41,100.00	6,800.00	11,800.00	7,520.00	5,800.00	20,300.00	12,800.00	9,800.00	11,800.00	13,800.00	16,180.00	17,300.00	175,000.00	
		41,100.00	6,800.00	11,800.00	7,520.00	5,800.00	20,300.00	12,800.00	9,800.00	11,800.00	13,800.00	16,180.00	17,300.00	175,000.00	
EXPENSES	ande fan en tresten.			•	<u> </u>								• • • • •		
EXPENSES Staffing	25.00%	<b>41,100.00</b> 8,900.00 2,225.00	6,800.00 8,900.00 2,225.00	11,800.00 11,875.00 2,968.75	<b>7,520.00</b> 11,875.00 2,968.75	5,800.00 11,875.00 2,968.75	20,300.00 11,875.00 2,968.75	12,800.00 11,875.00 2,968.75	9,800.00	<b>11,800.00</b> 11,875.00 2,968.75	<b>13,800.00</b> 11,875.00 2,968.75	<b>16,180.00</b> 11,875.00 2,968.75	17,300.00 11,875.00 2,968.75	136,550.00	
EXPENSES	25.00%	8,900.00	8,900.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00	11,875.00		172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp	25.00%	8,900.00 2,225.00	8,900.00 2,225.00	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	136,550.00 34,137.50	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees	25.00%	8,900.00 2,225.00	8,900.00 2,225.00	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	136,550.00 34,137.50	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P		8,900.00 2,225.00	8,900.00 2,225.00 124.00	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual)		8,900.00 2,225.00 124.00	8,900.00 2,225.00 124.00 1,500.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00	11,875.00 2,968.75 124.00 3,665.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee)		8,900.00 2,225.00 124.00 100.00	8,900.00 2,225.00 124.00 1,500.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 100.00	11,875.00 2,968.75 124.00 3,665.00 100.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc.		8,900.00 2,225.00 124.00 100.00 200.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing		8,900.00 2,225.00 124.00 100.00 200.00 100.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (Incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges		8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 100.00 200.00	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00	136,550.00 34,137.50 1,488.00 5,158.00 1,500.00 1,200.00 1,200.00 2,400.00 1,200.00 387.90	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees)		8,900.00 2,225.00 124.00 100.00 200.00 100.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 387.90 2,650.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.)	?rimaFacie)	8,900.00 2,225.00 124.00 200.00 100.00 7.50 200.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 387.90 2,650.00 2,000.00	172,175.50
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, etc.)	?rimaFacie)	8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50 200.00 1,300.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00 2,000.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00 2,000.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 182.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 725.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50 725.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00 7.50	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 387.90 2,650.00 2,000.00 3,300.00	
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, et Other Expenses (food, travel, board)	?rimaFacie)	8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50 200.00 1,300.00 50.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.59 50.00	11,875.00 2,968.75 124.00 200.00 100.00 7.50 250.00 2,000.00 50.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00 2,000.00 50.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 182.50 50.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 725.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50 725.00 50.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00 7.50	136,550.00 34,137.50 1,488.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 387.90 2,650.00 2,000.00 3,300.00 600.00	26,150.90
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, etc.)	?rimaFacie)	8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50 200.00 1,300.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00 2,000.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00 2,000.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 182.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 725.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50 725.00 50.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00 7.50	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 387.90 2,650.00 2,000.00 3,300.00	
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etC Legal Practice Management Systems (Clio & P World Rellef Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, et Other Expenses (food, travel, board)	PrimaFacie) c.)	8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50 200.00 1,300.00 50.00	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00	11,875.00 2,968.75 124.00 200.00 100.00 7.50 250.00 2,000.00 50.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00 2,000.00 50.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 182.50 50.00	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 725.00 50.00 <b>16,150.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b>	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50 725.00 50.00	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00 7.50 50.00 <b>22,848.25</b>	136,550.00 34,137.50 1,488.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 387.90 2,650.00 2,000.00 3,300.00 600.00	
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Rellef Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, et Other Expenses (food, travel, board) TOTAL EXPENSES GAIN OR (LOSS) ON OPERATIONS	2rimaFacie) c.)	8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50 200.00 1,300.00 50.00 <b>13,206.50</b> 27,893.50	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50 250.00 50.00 <b>13,456.50</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 7.50 250.00 2,000.00 50.00 <b>17,675.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00 50.00 15,675.25	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00 2,000.00 50.00 <b>17,798.15</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 182.50 50.00 <b>15,600.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 725.00 50.00 <b>16,150.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b> (3,625.25)	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b> (1,625.25)	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50 725.00 50.00 <b>19,815.25</b> (3,635.25)	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00 7.50 50.00 <b>22,848.25</b> (5,548.25)	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 3,87.90 2,650.00 2,000.00 3,300.00 600.00 <b>198,501.40</b>	
EXPENSES Staffing Withholding, FICA & Workman's Comp Heartland Fees Office Rent Insurance - Liability, E&O, etc Legal Practice Management Systems (Clio & P World Relief Membership (annual) Legal Training (incl Erin Lee) Office Supplies, Mailing, etc. Website & Marketing Bank Charges Direct Distributions (including USCIS fees) Fundraising Expenses (events, etc.) Educational Programs Materials (textbooks, etc.) Educational Progra	2rimaFacie) c.)	8,900.00 2,225.00 124.00 100.00 200.00 100.00 7.50 200.00 1,300.00 50.00 <b>13,206.50</b> 27,893.50	8,900.00 2,225.00 124.00 1,500.00 100.00 200.00 100.00 7.50 250.00 50.00 <b>13,456.50</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00 2,000.00 50.00 <b>17,675.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 250.00 50.00 15,675.25	11,875.00 2,968.75 124.00 100.00 200.00 100.00 130.40 250.00 2,000.00 50.00 <b>17,798.15</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 182.50 50.00 <b>15,600.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 725.00 50.00 <b>16,150.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b>	11,875.00 2,968.75 124.00 100.00 200.00 100.00 7.50 50.00 <b>15,425.25</b>	11,875.00 2,968.75 124.00 3,665.00 100.00 200.00 100.00 7.50 725.00 50.00 <b>19,815.25</b>	11,875.00 2,968.75 124.00 2,265.00 5,158.00 100.00 200.00 100.00 7.50 50.00 <b>22,848.25</b>	136,550.00 34,137.50 1,488.00 5,930.00 5,158.00 1,500.00 1,200.00 2,400.00 1,200.00 3,87.90 2,650.00 2,000.00 3,300.00 600.00 <b>198,501.40</b>	

Difference ----->

Actual revenues & expenses in blue

SEC Official Provides         Nex-edit         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00        400.00         400.00										<b></b>			<u> </u>			
HRCHE         FRECHE         FRECHE </th <th>Pathways to Citizenship BUSINESS PLAN AI</th> <th>ND CASH FLC</th> <th>W MANAGEM</th> <th>ENT TOOL</th> <th></th>	Pathways to Citizenship BUSINESS PLAN AI	ND CASH FLC	W MANAGEM	ENT TOOL												
SEC Official Provides         Nex-edit         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00         400.00        400.00         400.00	2021		Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Öct	Nov	Dec	Total	
Sie Charles Providence Providenc	INCOME									_						
Sake Source         Series         Stock	SBPC Office Provision															
Grant Punds Available (mil)000 (mil)000 (mil)0000 (mil)000 (mil)000 (m																
Costal Journality Gonzálko, Salan Fund Angolen Buller Gravel (Server Journality Gonzálko)         -         -         -         -         5,000.00         -         5,000.00           Chev J Salan Busch Gravel Salan Busch Gr	SBPC Subtotal Provisions	Non-cash	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	
Costal Journality Gonzálko, Salan Fund Angolen Buller Gravel (Server Journality Gonzálko)         -         -         -         -         5,000.00         -         5,000.00           Chev J Salan Busch Gravel Salan Busch Gr	Grant Funds Available															·
Kingdon Ringdor Ruley Foundation         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         7,000.00         <	Coastal Community Foundation, Solana Fund											5,000.00			5.000.00	
Circle of solaris Black         Image:	Kingdom Builder Foundation													5,000.00		
Other Generations (Boox Allen Social Equity)         Image: Social Equity) <thimage: equity)<="" social="" th="">         Image: Socia</thimage:>	Legacy Gift (Adrian through KBF)		30,000.00													
Lagrang Direct Bistribuildon BT5 37 (500 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (495 00) (4										3,968.00						
Individual Donablos/Grants (restricted)         975-37	Other Grants (Booz Allen Social Equity)							11,535.00							11,535.00	
Individual Donablos/Grants (restricted)         975-37	1 azarus - Direct Distribution												·			
Dever Sporte Destruktions		875.37						3,865.00		1,000.00					4,865,00	
Constitions         Image: bit of the second s	Donor Specific Distributions	1 0, 5, 5, 5,	(500.00)		(495.00)		(495.00)		(990.00)		(495.00)	·		(725.00)		
Same: Domations         I.2.2         5,669.577         I.2.2         500.00         I.2.2         500.00         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.275.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28         7.285.28          7.285.28 <th< td=""><td></td><td>1</td><td>(</td><td></td><td><u>,/</u></td><td></td><td>•</td><td> </td><td></td><td>,</td><td></td><td></td><td></td><td>(</td><td>(272.007</td><td></td></th<>		1	(		<u>,/</u>		•			,				(	(272.007	
Individual Donations         I.826.38         300.00         2,595.00         1,620.00         7,875.01         100.00         850.00         2,705.00         10,020.00         7,854.39         16,596.00         47,761.80           Board of Directors         2,000.00         2,205.00         2,117.70         575.05         1,075.00         10,075.00         7,850         2,200.00         2,425.00         2,474.70           Goard of Directors         (31.88)         (31.85)         (33.85)         (33.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85)         (31.85) <td>Donations</td> <td></td>	Donations															
Fundmains (md 78, Anzon Smile, Benevy)         140.00         32.18         140.00         9.74         21.23         850.00         18.44         57.97         1.767.94           Coal of functions (Incl paypal fees)         (31.84)         (41.20)         (51.35)         (57.50)         1.075.00         75.00         2.000.0         2.47.27.70           Morif Rule Contract (COSS)         (31.84)         (41.20)         (51.35)         (51.35)         (18.85)         (16.25)         (10.71)         (37.30)         75.00         1.075.00         75.00         2.000.00         2.47.27.70           Morif Rule Contract (COSS)         (10.85)         (10.85,25)         (10.40.00)         370.00         1.060.00         1.060.00         1.060.00         1.060.00         1.060.00         1.060.00         1.060.00         1.060.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00         1.050.00	SBPC Donations									]						
Deard of Directors         2,000.00         2,107.00         525.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00         1,075.00	Individual Donations					2,583.03		875.00	100.00		2,705.00					
Cost of fundaming (ncl paypal fees)         (31.88)         (41.20)         (51.35)         (13.85)         (16.25)         (10.71)         (8.43)         (94.36)         (93.36)         (137.74)           Operating Income         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,058.25         1,0																
Operating Income World Relief Contract (COSS)         Image: Cost of the second se				2,500.00												
World Relier Contract (COSS)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,833,77)         <	Cost of Fundraising (Incl. paypal tees)		(31.88)		(41.20)		(51.35)	(5.35)	(18.85)	(16.25)	(10.71)	(8.43)	(94.36)	(95.36)	(373.74)	ļ
World Relier Contract (COSS)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,883,77)         (1,4,833,77)         <	Operating Income															
Legal Income         70.00         400.00         300.00         440.00         370.00         1,040.00         320.00         880.00         1,320.00         1,515.00         7,585.00           Other Income, Reimbursements         16,700.00         4484.95         32.96         4.31         -         -         324.45         880.00         1,320.00         1,515.00         7,985.00           TOTAL INCOME         40,504.50         19,932.18         9,667.27         4,966.23         2,141.35         17,143.96         1,136.15         6,442.98         12,594.29         30,832.19         11,622.92         25,765.53         182,949.55           EXPENSES         -         6,625.32         6,495.11         6,985.46         7,328.06         7,139.38         7,815.73         8,164.34         7,598.96         7,660.02         8,991.09         8,015.18         8,108.43           Staffing         -         -         -         -         10.30         10.30         10.30         10.30         10.50         119,782.43         1,817.71         2,343.25         2,076.86         2,135.61         23,188.4           Neitrainarge (ReA         103.50         103.50         108.00         133.00         110.30         103.50         10.50         116,50 </td <td></td> <td></td> <td> </td> <td></td> <td></td> <td>1.058.25</td> <td></td> <td></td> <td></td> <td>· · ·</td> <td></td> <td>13 825 62</td> <td></td> <td></td> <td>14 883 87</td> <td></td>						1.058.25				· · ·		13 825 62			14 883 87	
PPP Loar trom US Tresury         Image: Control of the loc of the			70.00	400.00	400.00		300.00	440.00	370.00	1.040.00	320.00		1.320.00	1 515 00		
Other Income, Reimbursements         (484.95)         32.96         4.31         (324.45)         324.45         (346.67)           TOTAL INCOME         40,504.50         19,932.18         9,867.27         4,966.23         2,141.35         17,143.96         1,135.15         6,442.98         12,594.29         30,832.19         11,622.92         25,765.53         182,949.55           EXPENSES         6,625.32         6,995.11         6,985.46         7,328.06         7,139.38         7,815.73         8,164.34         7,598.69         8,991.09         8,091.36         8,091.36         8,091.36         8,105.12         90,999.95           Withholding, FICA & Workman's Comp         28,00%         1,790.93         1,717.11         1,870.26         1,921.20         1,929.76         1,799.43         1,817.71         2,343.25         2,0766.86         2,135.61         8,46.67           Insurance - Lability, E&O, etc         0         108.00         103.00         103.30         101.30         107.60         106.50         106.50         2,265.00         6,27.466           Legal Practice Management System         1,500.00         100.00         300.00         100.00         100.00         100.00         1,500.00         1,513.00         1,513.00         1,665.0         366.57						0.0700					020100		1,010/00	1,515,00		
EXPENSES         Image: Constraint of the second seco	Other Income, Reimbursements	1				484.95	32.96	4.31					324.45			
EXPENSES         Image: Constraint of the second seco																
Staffing         6,625.32         6,495.11         6,925.42         7,282.06         7,139.38         7,815.73         8,164.34         7,599.96         7,660.02         9,991.99         8,091.36         8,105,12         90,999.99           Withbulding, FICA & Workman's Comp         28.00%         1,790.93         1,711.1         1,870.58         1,923.85         1,290.273         1,393.76         1,193.43         1,217.12         2,343.25         2,076.68         2,105.56         2,2189.84           Heartland Fees         103.50         103.50         108.00         183.00         110.30         137.60         110.30         106.50         106.50         2,365.50         2,265.00         6,274.86           Legal Fractice Management System	TOTAL INCOME	<u>Nexes tracitorem</u>	40,504.50	19,932.18	9,867.27	4,966.23	2,141.35	17,143.96	1,136.15	6,442.98	12,594.29	30,832.19	11,622.92	25,765.53	182,949.55	
Staffing         6,625.32         6,495.11         6,925.42         7,282.06         7,139.38         7,815.73         8,164.34         7,599.96         7,660.02         9,991.99         8,091.36         8,105,12         90,999.99           Withbulding, FICA & Workman's Comp         28.00%         1,790.93         1,711.1         1,870.58         1,923.85         1,290.273         1,393.76         1,193.43         1,217.12         2,343.25         2,076.68         2,105.56         2,2189.84           Heartland Fees         103.50         103.50         108.00         183.00         110.30         137.60         110.30         106.50         106.50         2,365.50         2,265.00         6,274.86           Legal Fractice Management System																
Withholding, FICA & Workman's Comp         28.00%         1,779.93         1,717.11         1,770.85         1,873.85         1,821.02         1,993.76         1,799.43         1,817.71         2,343.25         2,076.86         2,135.61         23,188.84           Metartian fees         103.50         103.50         103.50         108.00         108.00         133.00         110.30         106.50         106.50         119.78         233.28         1,485.26           Office Rent			6 6 75 77	6 405 11	6 095 46	7 229 06	7 120 20	7 015 72	9 164 24	7 509 06	7 660 02	9 001 00	9 001 26	0 105 17	00.000.05	
Hearthand Fees       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.50       103.51       103.55       103.55       103.5		79.0094														
Office Rent         Impurance		20.0070														
Insurance - Lability, E&O, etc.         Management System         344.86         3,665.00         2,265.00         6,274.86           Legal Practice Management System         1,500.00         300.00         100.00         300.00         100.00         1,000.00         1,500.00           Legal Training (incl Erin Lee)         100.00         300.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00			105.50	103.30	100.00	100.00	155.00	110.50	107.00	110.50	100.50	100.50	119.70	230.20		
Legal Practice Management System								· · ·		344.86			3.665.00	2,265.00		
World Relief Membership (annual)       1,500.00       1,500.00       1,500.00       1,500.00         Legal Training (incl Erin Lee)       0       300.00       100.00       100.00       100.00       700.00         Interns       0       0.00       300.00       364.66       364.63       66.57       153.89       346.27       155.32       525.08       3,487.79         Office Supplies, Mailing, etc.       194.50       609.99       272.92       193.86       240.10       364.66       364.63       66.57       153.89       346.27       155.32       525.08       3,487.79         Website & Marketing       11.16       20.00       141.62       33.50       255.03       475.00       500.00       972.65       935.18       100.00       4.352.02         Bank Charges       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       842.83       1465.65       842.83       1465.65       842.83       1465.65       842.83       1465.65       842.83       156.06       10.898.82       10.610.83       10.007.62       10.345.62       12,767.26       15,388.18       19.900.24       138.204.57       12.890.457       138.204.57       12.890.457       12.91.65		1														
Interns       Image: Supplies, Mailing, etc.       Image: Suppli	World Relief Membership (annual)														1,500.00	
Office Supplies, Mailing, etc.       194.50       609.99       272.92       193.86       240.10       364.66       364.63       66.57       153.89       346.27       155.32       525.08       3.487.79         Website & Marketing       11.16       20.00       141.62       33.50       265.03       475.00       500.00       972.65       935.18       1,000.00       4,354.14         Bank Charges       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50 <t< td=""><td>Legal Training (incl Erin Lee)</td><td></td><td></td><td>100.00</td><td></td><td>300.00</td><td></td><td>100.00</td><td></td><td></td><td>100.00</td><td></td><td>100.00</td><td></td><td></td><td></td></t<>	Legal Training (incl Erin Lee)			100.00		300.00		100.00			100.00		100.00			
Website & Marketing       11.16       20.00       141.62       33.50       265.03       475.00       500.00       972.65       935.18       1,000.00       4,354.14         Bank Charges       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50	Interns															
Bank Charges       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50       7.50 <td></td> <td>ļ</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>364.63</td> <td>66.57</td> <td></td> <td></td> <td></td> <td></td> <td>3,487.79</td> <td></td>		ļ							364.63	66.57					3,487.79	
Other Expenses         25.00         35.00         80.00         237.18         465.65         842.83           TOTAL EXPENSES         8,732.91         10,578.21         9,386.08         9,979.77         9,606.03         10,613.83         10,007.62         10,345.62         12,767.26         15,388.18         19,900.24         138,204.57           GAIN OR (LOSS) ON OPERATIONS         31,771.59         9,353.97         .481.19         (5,013.54)         (7,464.68)         6,245.14         (9,477.68)         (3,564.64)         2,248.67         18,064.93         (3,765.26)         5,865.29         44,744.98           12/31/20         113,022.07         113,503.26         108,489.72         101,025.04         107,270.18         97,792.50         94,227.86         96,476.53         114,541.46         110,776.20         116,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49         16,641.49 </td <td></td> <td>4,354.14</td> <td>[</td>															4,354.14	[
TOTAL EXPENSES       8,732.91       10,578.21       9,386.08       9,979.77       9,606.03       10,618.83       10,007.62       10,345.62       12,767.66       15,388.18       19,900.24       138,204.57         GAIN OR (LOSS) ON OPERATIONS       31,771.59       9,353.97       481.19       (5,013.54)       (7,464.68)       6,245.14       (9,477.68)       (3,564.64)       2,248.67       18,064.93       (3,765.26)       5,865.29       44,744.98         CUMMULATIVE FUNDS AVAILABLE       71,896.51       103,668.10       113,022.07       113,503.26       109,202.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       East Statement Ending Balance       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       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       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       0.00       0.00       0.00       0.00       0.00       0.00 <td></td> <td></td> <td>7.50</td> <td></td> <td>7.50</td> <td></td> <td>7.50</td> <td>130.40</td> <td>/.50</td> <td></td> <td>7.50</td> <td>7.50</td> <td></td> <td></td> <td></td> <td></td>			7.50		7.50		7.50	130.40	/.50		7.50	7.50				
GAIN OR (LOSS) ON OPERATIONS       31,771.59       9,353.97       481.19       (5,013.54)       (7,464.68)       6,245.14       (9,477.68)       (3,564.64)       2,248.67       18,064.93       (3,765.26)       5,865.29       44,744.98         CUMMULATIVE FUNDS AVAILABLE       71,896.51       103,668.10       113,022.07       113,503.26       108,489.72       101,025.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       116,641.49         Bank Statement Ending Balance       103,668.10       113,022.07       113,503.26       108,489.72       101,025.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       116,641.49         Difference       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       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       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	Unier Expenses			25.00		35.00				80.00			237.18	403.63	042.83	
GAIN OR (LOSS) ON OPERATIONS       31,771.59       9,353.97       481.19       (5,013.54)       (7,464.68)       6,245.14       (9,477.68)       (3,564.64)       2,248.67       18,064.93       (3,765.26)       5,865.29       44,744.98         CUMMULATIVE FUNDS AVAILABLE       71,896.51       103,668.10       113,022.07       113,503.26       108,489.72       101,025.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       116,641.49         Bank Statement Ending Balance       103,668.10       113,022.07       113,503.26       108,489.72       101,025.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       116,641.49         Difference       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       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       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 EXPENSES	·	8,732.91	10,578.21	9,386.08	9,979.77	9,606.03	10,898.82	10,613.83	10,007.62	10,345.62	12,767.26	15,388,18	19,900,24	138,204,57	
12/31/20         12/31/20         12/31/20         12/31/20         13/302.07         113/503.26         108/489.72         101/025.04         107/270.18         97/92.50         94/227.86         96/476.53         114/541.46         110/776.20         116/641.49         16/641.49           Bank Statement Ending Balance         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         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         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         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         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         0.00         0.00         0.00         0.00         0.00<													1	· · ·		
CUMMULATIVE FUNDS AVAILABLE       71,896.51       103,668.10       113,022.07       113,503.26       108,489.72       101,025.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       116,641.49         Bank Statement Ending Balance       103,668.10       113,022.07       113,503.26       108,489.72       101,025.04       107,270.18       97,792.50       94,227.86       96,476.53       114,541.46       110,776.20       116,641.49       116,641.49         Difference       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       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       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       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       0.00       0.00       0.00       0.00       0.00       0.00       0.00 <td>GAIN OR (LOSS) ON OPERATIONS</td> <td>te and the second second</td> <td>31,771.59</td> <td>9,353.97</td> <td>481.19</td> <td>(5,013.54)</td> <td>(7,464.68)</td> <td>6,245.14</td> <td>(9,477.68)</td> <td>(3,564.64)</td> <td>2,248.67</td> <td>18,064.93</td> <td>(3,765.26)</td> <td>5,865.29</td> <td>44,744.98</td> <td></td>	GAIN OR (LOSS) ON OPERATIONS	te and the second second	31,771.59	9,353.97	481.19	(5,013.54)	(7,464.68)	6,245.14	(9,477.68)	(3,564.64)	2,248.67	18,064.93	(3,765.26)	5,865.29	44,744.98	
Bank Statement Ending Balance> 103,668.10 113,022.07 113,503.26 108,489.72 101,025.04 107,270.18 97,792.50 94,227.86 96,476.53 114,541.46 110,776.20 116,641.49 Difference> 0.00 0.00 0.00 0.00 0.00 0.00 0			100 000			100 100	101 000 0		03 700 7-			444 844 4-				
Difference         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         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         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         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         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         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         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		71,896.51													115,641.49	
Actual revenues & expenses in blue     Image: Constraint of the second sec																<u> </u>
Average			0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Average		Actual reve	niles & exner	ses in hlue												<u> </u>
		Actual I EVE														Average
	Total Staffing, DOJ Rep & Burden	1	8,519.75	8,415.72	8,964.04	9,709.91	9,093.40	9,928.76	10,241.70	9,508.69	9,684.23	11,440.84	10,388.00	10,479.01		
			l													1

# **Certificate of Amendment of Articles of Incorporation**



The undersigned certify that:

1. They are the president and the secretary, respectively, of NORTH COUNTY IMMIGRATION AND CITIZENSHIP CENTER , a California corporation, with California Entity Number C3567665

2. Article 1 of the Articles of Incorporation of this corporation is amended to read as follows: The name of the corporation is PATHWAYS TO CITIZENSHIP

3. The foregoing amendment of Articles of Incorporation has been duly approved by the board of directors

4. The foregoing amendment of Articles of Incorporation has been duly approved by the required vote of the members as stated in the By-Laws.

DATE: March 30, 2021

Sonya Williams Executive Director

Ame

Paula Nance Secretary



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

Date: NOV 06 2013

NORTH COUNTY IMMIGRATION AND CITIZENSHIP CENTER 120 STEVENS AVE SOLANA BEACH, CA 92075

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Employer Identification Number:
 46-2522640
 DLN:
  17053212384023
 Contact Person:
                               ID# 31398
  SCOTT P BANTLY
 Contact Telephone Number:
 (877) 829-5500
 Accounting Period Ending:
   December 31
 Public Charity Status:
   170(b)(1)(A)(vi)
 Form 990 Required:
   Yes
 Effective Date of Exemption:
   April 29, 2013
 Contribution Deductibility:
   Yes
 Addendum Applies:
   No
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Dear Applicant:

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

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

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

Sincerely,

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

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ARTS-PB	Articles of Incorporatio Nonprofit Public Benef		356	7665 Mb
torm or prepare	rofit public benefit corporation in- your own document and submit for		SECRE	FILEDUTY E OFFICE OF THE TARY OF STATE ATE OF CALIFORNIA
	e, non-refundable \$15 service tee	also must be included, if		PR 29 2013
	iff the completed form or document. eprofit corporations in California a	re not automatically avong		
from paying Ca hbout tax requin https://www.ftb.u	ilitornia franchise tax or income tax ements and/or applying for tax-exer a.gov/businesses/exempt_organiza oard at (916) 845-4171	each year. For information pot status in California go t	n o	1 <i>C C</i>
	bmitting this form, you should cons ir specific business needs	ult with a private attorney fo		ace For Office Use Only
	For questions about this I	orm, go to www.sos.ca.ge	w/business/be/filing-ti	ips htm
	List the proposed corporate name Ge to	o www.sos.ca.gov/business/be/na	ime-availability.htm for gen	eral corporate name requirements
and restrictions.)	ic of the corporation is North Cou	inty Immigration and	Citizenship Cent	er
Corporate Purpo purposes, or if you int	se (Item 2a. Check one or both boxes. It lead to apply for tax-exempt status in Calife	em 25. The specific purpose of If mia j	e corporation must be liste	d if you are organizing for "public"
	corporation is a nonprofit Public Be lized under the Nonprofit Public Ben		<i>w</i>	ate gain of any person. It is iritable purposes.
•	pecific purpose of this corporation is		أستنبسه أستنبعه	
the agent is a 1505 cc $(\overline{3})_{a}$ $\underline{Stev}$	ss (List a California resident or an active on is sued. You may list any adult who live reporation) /e Cariton	1505 corporation in California tha is in California. You may not list	agrees to be your initial a your own corporation as th	gent to accept service of process e agent Do not list an address if
b. <u>131</u>	8 Walnutview Dr. Is Street Address (If agent is <b>not</b> a corpora	a province of a second s	icinitas (y (ne abbroviations)	CA 92024 State Zip
Corporate Addre	sses			
	Stevens Avenue Street Address of Corporation	A strategy of the second se	olana Beach, CA	92075 State Zip
b Initial	Mailing Address of Corporation, it different	hom 4a Ci	ty (no abbreviations)	State Zip
Additional Staten	nents. (The following statements are for a	p-exempt status in California (		
	conjoration is organized and open is of internet Procedure Code solution		rposes set forth in A	rticle 2a hereof within the
to infli publist c The p incom benefi	Estantial part of the activities of this uence legislation, and this corporat lung or distribution of statements) or roperty of this corporation is irrevo- e or assets of this corporation shall t of any private person	ion shall not participate or i behalf of any candidate for cably dedicated to the purp ever inure to the benefit of	ntervene in any politic public office. oses in Article 2a hei any director, officer o	al campaign (including the reof and no part of the net r member thereof or to the
ali det urgani	the dissolution or winding up of this ots and liabilities of this corporation zed and operated exclusively for ch exempt status under Internal Rever	shall be distributed to a n aritable, educational and/	onprofit fund, foundati	on or corporation which is
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Upon filing, we will n your filed document :	eturn one (1) uncertified copy of for free, and will certify the copy ment of a \$5 certification less	Secretary of State Business Entities P.O. Box Sacramento: CA 94244-2		Secretary of State 00 11th Street, 3rd Floor Secramento, CA 95814
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I hareby certify that the foregoing transcript of _______page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office,

MAY 2 2 2013

Date:

DESRA BOWEN, Secretary of State

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)	AB No. 1545-0047
De not enter social security numbers on this form, as it may be made public.     Por the 202 calendar year, or fait as year beginning January 1 2021, and ending December 31     December 32     December 32     December 32     December 32     December	2021
For the 2021 calendar year, or tax year beginning       January 1       2021, and ending       December 31         Cink & ligestatic       A name of organization       Demyloge the different of the set of t	en to Public Inspection
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Name drops       Number and street (or P.O. box if mut is not delivered to street address)       Hom/Nutber & Etelephone number         Name drops       20 Stevens Avenue       20 Stevens Avenue       855022         Part rot.nhome/sade       Solana Beach, CA 92075       F Group Exemption         Name drops       Cash → Accrual Other (specify) ▶       H Check ▶   the cm         Accounting Method:       Cash → Accrual Other (specify) ▶       H Check ▶   the cm         Name drops       Cash → Accrual Other (specify) ▶       H Check ▶   the cm         Form of organization:       © Corporation       Trut       Association       Other         Kidd Ines 8b, 6c and 7b to Ine 8 to determine grose scopits. If gross recepts are \$200.000 or more, or if total assets       I       Check if the organization used Schedule O to respond to any question in this Part 1         1       Contributions, gifts, grants, and similar amounts received       1       1         2       Program sorvice revenue including government fees and contracts       2       1         3       Membership dues and assets other than inventory       Sa       0       1         4       Investment income       3       0       0       0         5       Gross income from fundraising events       0       0       0       0         4       Investment	2640
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Website:       www.pathweyssd.org       required to attach Sch         Rar-sampt status (inck only one)       © 501(c)(3)       \$501(c)(1)       4947/a(1) or       527         Form of organization:       © Corporation       The expension of the status (inck only one)       \$5         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, and 7b to line 9 to determine gross receipts are \$200.000 or more, or if total assets       \$         Add lines 5b, 6c, 3d assets other than inventory       \$       \$         Bar stand for drassing events:       \$       \$       \$         C dain or (loss) from	NIA
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7a       Gross sales of inventory, less returns and allowances       7a       0         b       Less: cost of goods sold       7b       0         c       Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)       7c         8       Other revenue (describe in Schedule 0)       8         9       Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8       9         10       Grants and similar amounts paid (list in Schedule 0)       10         11       Benefits paid to or for members       11         12       Salaries, other compensation, and employee benefits       12         13       Professional fees and other payments to independent contractors       13         14       Occupancy, rent, utilities, and maintenance       14         15       Printing, publications, postage, and shipping       15         16       Other expenses (describe in Schedule 0)       16         17       Total expenses. Add lines 10 through 16       17	
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11       Benefits paid to or for members       11         12       Salaries, other compensation, and employee benefits       12         13       Professional fees and other payments to independent contractors       13         14       Occupancy, rent, utilities, and maintenance       14         15       Printing, publications, postage, and shipping       15         16       Other expenses (describe in Schedule O)       16         17       Total expenses. Add lines 10 through 16       17	182949.5
12       Salaries, other compensation, and employee benefits       12         13       Professional fees and other payments to independent contractors       13         14       Occupancy, rent, utilities, and maintenance       14         15       Printing, publications, postage, and shipping       15         16       16       16         17       Total expenses. Add lines 10 through 16       17	
13       Professional fees and other payments to independent contractors       13         14       Occupancy, rent, utilities, and maintenance       14         15       Printing, publications, postage, and shipping       15         16       Other expenses (describe in Schedule O)       16         17       Total expenses. Add lines 10 through 16       17	114188.7
16       Other expenses (describe in Schedule O)       15         16       17       16         17       Total expenses. Add lines 10 through 16       17	19661.64
16       Other expenses (describe in Schedule O)       15         16       17       16         17       Total expenses. Add lines 10 through 16       17	10001.0
16 Other expenses (describe in Schedule O)	4354.14
17 Total expenses. Add lines 10 through 16	
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	44744.98
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with	
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20     21     Other changes in net assets or fund balances (explain in Schodule O)     21     Net assets or fund balances at end of year. Combine lines 18 through 20     21	71896.51

Depart	W-9 Detober 2018) ment of the Tressury I Revenue Service	Request for Taxpayer Identification Number and Certific	it information.	Give Form to the requester. Do not send to the IRS.		
	North	on your income tax return. Name is required on this line; do not leave this inopients. Committy Timmin Stration & City is negarified entity game. If different from above	Zensh	ip Center		
Print or type. See Specific Instructions on page 3.	following seven b individual/sola single-mambe Umited liability Note: Check t LLC if the LLC another LLC b is disregarded	proprietor or C Corporation S Corporation Partnership - LLC r company Enter the tax classification (C-C corporation, S=S corporation, P=Partnership is classified as a single-member LLC that is disregarded from the engle-member ow is classified as a single-member LLC that is disregarded from the owner unless the o rat is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single from the owner should check the appropriate box for the tax classification of its owner ructions) > <u>501 c.3</u> . street, and apt. or sube no.) See instructions. Status Ave. IP code no Bench, CA 92075	Trust/estate	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from FATCA reporting code (if any) Papelie & account numbered outline the U.S.) Individuals (optional)		
Pa	til Taxpay	er Identification Number (TIN)				
backi reside entitie 7/N, 1	up withholding. For ant alien, sole prop es, it is your employ ater.	ropriate box. The TiN provided must match the name given on line 1 to any individuals, this is generally your social security number (SSN). However, for ietor, or disregarded entity, see the instructions for Part I, later. For other wer identification number (EIN). If you do not have a number, see How to get	ta or	-		
Note	: If the account is in	more than one name, see the instructions for line 1. Also see What Name a	and employer	Employer identification number		

Number To Give the Requester for guidelines on whose number to enter.

#### 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 (o) 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
- 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 montgage 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, yed 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 >	4	5	1	ye	Date ►	5	125	121	
		/	/	1						

#### 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.

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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 (dwidends, including those from stocks or mutual funds)

- . Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- . 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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, latar.

# RANCHO SANTE FE YOUTH SOCCER



## The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: Rancho Santa Fe Youth Soccer					
Mailing Address: PO Box 1373					
City: Rancho Santa Fe State: CA Zip: 92067					
Contact Person: Marilee Pacelli	Email address: ,	marilee@rsfsoccer.com			
Daytime Phone: <u>619-507-3551</u>	Evening Phone:	619-507-3551			

- 1. All the documents below are attached to this application:
  - W-9
  - Summary of Organization's Budget
  - Proposed Program Budget
  - Financial and Tax Statements (see Application Guidelines)
  - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?
  - 🗆 Yes 🔳 No
- 3. If yes, please state the fiscal year it was received and for the proposed program was:

4. Title of FY 2022-23 Proposed Program/Service:

Portable Lights Experiment/Soccer Clinics for Volunteer Coaches/Players

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$2,270

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

Grant funds will be used to purchase a set of portable lights. If the lights do not provide the desired lighting for safety purposes, then the funds will be used, in conjuction with the Solana Beach Soccer Club to offer professional training for volunteer coaches and recreational players.

7. Anticipated Program Objectives or Accomplishments:

The use of portable lights will enable the club to be able to extend training later as the days get shorter and we go off of daylight savings time. There are no lighted fields in the Solana Beach/Rancho Santa Fe area, so this will allow extended use of the field for practices.

8. Program Dates/Location:

Light test dates: 6/1-6/f3/2022; Soccer Clinics will be held in the fall starting in August through October

9. Estimated number of Solana Beach residents to be served by proposed program: For the portable light project it will probably serve around 80 Solana Beach residents.

10. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

We would acknowledge the City's contribution on our website and through our social media channels. We would also acknowledge the contribution in a Press Release to the local papers and through an email blast to our members.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

No matching grants or other grants would be applied. No other sources would be enabled.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

No volunteers would be used with the portable light program. With the free clinics, we would use our professional coaches, but volunteers would be used to help organize. They would not reduce expenses.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

Yes, the program will still move forward for the portable light experiment, but the coaching clinics would probably not be able to move forward without this funding.

#### Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

May 25, 2022

Authorized Signature of Organization

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.



#### City of Solana Beach Community Grant Program Grant Proposal – Request for Financial Assistance

Rancho Santa Fe Youth Soccer (RSFYS) is a community based non-profit organization offering young people between the ages of 4-18 the opportunity to play soccer at all levels. Like the Solana Beach Soccer Club (SBSC), we offer recreational level soccer to community members in the Rancho Santa Fe community, with participants from outside this area making up a small number of players. Where we differ from SBSC is that we offer a competitive program for players who are interested in playing at a higher level with professional coaching. Of the 356 players currently enrolled in this program, 23% are Solana Beach residents. These players enjoy the environment that RSFYS promotes which is one of community and commitment.

Currently RSFYS is looking into experimenting with placing portable, battery powered lights at one of the fields we practice on to try and increase our field time. Over the last couple of years, access to fields in the Solana Beach area has decreased due to school and field renovation at Solana Vista and Solana Santa Fe Elementary schools. The two soccer clubs have combined their practices and games to share what field space there is in the fall. The use of these portable lights will increase access in the evenings, particularly in the late fall when we go off daylight savings time.

The lighting system that we have been investigating uses tripod stands that can be elevated up to 10' and have weighted bases so that they remain stable in winds of up to 25 mph. The lights are powered by a lithium battery pack that is rechargeable, so no generators are required. The lights are waterproof, so they can be left out in the rain. They are easily deployed and will provide up to 2 hours and 20 minutes of lighting/charge. Additional batteries can be purchased if more than 2 hours are required. The lights use unique lensing that is optimized for all playing surfaces to give low light spill (light pollution) and even light coverage.

We would like to purchase a set of these lights (2 lights) and take them on to the playing field to determine if they will provide enough light for a safe practice environment and to also determine just how many lights would be needed to illuminate a full playing field. The cost of a set of these lights is \$2,270 (which includes tax and shipping). If it is determined that these lights will not work for their intended use, then they can be returned within 30 days for a full refund.

If it were to be determined that the lights will not provide enough lumens for safety on the field, then they can be returned, and we would use the requested funds to provide free soccer clinics for volunteer coaches and players in conjunction with SBSC and their players. This would help serve the community of Solana Beach and the clinics would be scheduled on fields located in Solana Beach and could help in promoting the game of soccer and attracting more volunteer coaches and players. The money would be used to pay for field rental, liability insurance coverage, professional coaches, and any other miscellaneous costs (such as advertising) to promote and run the sessions.



#### **Budget Summary**

**Sources of Revenue:** RSFYS has 2 main sources of revenue – player registration fees and an annual tournament. We also have soccer camps for Recreational players during the summer, at Thanksgiving and the winter holidays and a 6-week program in the spring. This year we are anticipating budget revenues of \$1.1 million.

**Expenditures:** As with most companies, Employee compensation is our largest expenditure. We have a coaching staff of 11 professional coaches and 2 administrators for a total of 13 employees. Our next largest expenditure is our tournament, and then our field expenses (field rental, portable restrooms, storage unit). Our budget expenditures for the 2022/23 season will be approximately \$1.1 million.

**Summary:** Based on the budget for the 2022/23 Fiscal Year, we are anticipating that we will essentially have a break-even year. We are still building back from 2020 when we were unable to have a soccer season. That year our players counts went down significantly (by 20%) and we are still trying to build back from that period. Going into the new season we have 4 additional teams on our competitive side. Recreational registration just started and will continue through the summer, but we hope to get our numbers up close to 300 players for the fall.

#### Proposed Budget for SB Community Grant Program

#### Portable Light System

Sport-Lite Training Kit (1 pair of portable lights)	\$ 2,050.00
Tax	\$ 169.13
Shipping	\$ 50.00
Total	\$ 2,269.13

#### Soccer Clinics

Professional Coaches - \$75/session for 20 sessions	\$ 1,500.00
Field Rental - \$37.50/hour for 20 hours	\$ 750.00
Total	\$ 2,250.00

05/24/22 Cash Basis

#### Rancho Santa Fe Youth Soccer 2018 Balance Sheet As of January 31, 2022

	Jan 31, 22
ASSETS	
Current Assets	
Checking/Savings	47 249 91
Wells Fargo Checking Wells Fargo High Yield Savings	47,348.81 360,160.02
Wells Fargo SBA Loan Funds	3.07
Wells Fargo EIDL Funds	149,900.00
Total Checking/Savings	557,411.90
Accounts Receivable Accounts Receivable Accounts Receivable 2022 Accounts Receivable 2021 Accounts Receivable 2020	-1,747.20 357.25 158.75
Accounts Receivable 2019	784.50
Total Accounts Receivable	-446.70
Total Accounts Receivable	-446.70
Total Current Assets	556,965.20
Fixed Assets Furniture and Equipment Field Equipment Office Accumulated Depreciation	5,400.94 3,409.81 -8,810.75
Total Furniture and Equipment	0.00
Total Fixed Assets	0.00
Other Assets Field Development Fund	10,639.84
Total Other Assets	10,639.84
TOTAL ASSETS	567,605.04
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable	
Accounts Payable	2,950.70
Total Accounts Payable	2,950.70
Other Current Liabilities Seaside Spring Classic Aflac Insurance Prepaid Reg Fees 2022/2023 Scholarship Liability Saul Resendiz Fund Team Liability Accounts	3,141.00 -6.23 111,859.34 15,193.93 4,451.65
B12 Green	-1,476.12
Total Team Liability Accounts	-1,476.12
Total Other Current Liabilities	133,163.57
Total Current Liabilities	136,114.27
Long Term Liabilities SBA EIDL Loan	149,900.00
Total Long Term Liabilities	149,900.00
Total Liabilities	286,014.27

#### Rancho Santa Fe Youth Soccer 2018 Balance Sheet As of January 31, 2022

	Jan 31, 22
Equity	
Unrestricted Net Assets	166,803.42
Boyd N. Lyon Scholarship Fund	1,000.00
Net Income	113,787.35
Total Equity	281,590.77
TOTAL LIABILITIES & EQUITY	567,605.04
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05/24/22 Cash Basis

#### Rancho Santa Fe Youth Soccer 2018 Profit & Loss February 2021 through January 2022

	Feb '21 - Jan 22
Ordinary Income/Expense	
Income Booster Wear	-461.42
Interest Income	31.85
Registration Fees	01.00
Recreational	61,181.66
Competitive	637,651.41
JDL	0.00
Soccer Scholarships	
Scholarships Competitive	-500.00
Total Soccer Scholarships	-500.00
Total Registration Fees	698,333.07
Soccer Camp Registration	32,321.47
Spring League	25,646.89
Team Sponsors	
Team Sponsors Recreational	1,500.00
Total Team Sponsors	1,500.00
Tournament Income	
Tournament Registration	266,076.70
T-Shirt Sales/Vendor Revenue	1,421.00
Total Tournament Income	267,497.70
Total Income	1,024,869.56
Gross Profit	1,024,869.56
	.,,
Expense	
Administration	626 E6
Admin Other	636.56
Admin Payroll Bank Charges	251,286.48
Credit Card Fees	214.65
Returned Item Fees	-3.00
Stripe Card Fees	17,867.91
Total Bank Charges	18,079.56
Cleaning	45.00
College Program	99.00
Fees	75.00
Insurance	1,679.00
Legal & Accounting Travel & Mileage	11,897.05 5,909.88
Office Rent	2,335.00
Office Supplies	2,333.00
Payroll Processing	1,054.18
Payroll Taxes	18,305.99
Postage & Shipping	395.58
Printing and Advertising	3,890.31
SBA Loan Repayment	4,487.00
Staff Meeting	66.44
Temp Labor	397.50
Utilities- Phone, Internet, Ele	6,576.05
Workers Comp Insurance	5,276.18
Total Administration	334,739.14
Bad Debt	9,597.44
Coaching Fees	
Soccer Clinics	2,180.00
Coach Consultants	323,777.00
Total Coaching Fees	325,957.00
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### Rancho Santa Fe Youth Soccer 2018 Profit & Loss

February 2021 through January 2022

	Feb '21 - Jan 22
Equipment Office	480.24
Total Equipment	480.24
Field Expenses Equipment Field Painting and Setup Field Rental Portasan Storage Unit Rental	1,271.52 12,881.58 67,383.20 2,244.90 7,435.00
Total Field Expenses	91,216.20
Fundraising Expenses Other	312.60
Total Fundraising Expenses	312.60
League Registration Fees Opening Day Photography Referees Games	22,467.42 252.83 1,976.25
Games Recreational Games Competitive	2,070.00 19,047.00
Total Games	21,117.00
Total Referees	21,117.00
Soccer Camps Camp Payroll Camp Expenses	10,375.00 2,633.68
Total Soccer Camps	13,008.68
Spring League Expenses Taxes Tournament Tournament Referees Tournament Field Rental Tournament Field Setup Tournament Fees Tournament Awards & Trophies Field Marshall Expenses Tents/chairs/tables/tubs Tournament Other	4,207.50 70.28 46,505.52 66,050.00 33,035.94 11,139.08 15,372.46 6,746.50 2,100.00 2,629.37
Total Tournament	183,578.87
Uniforms Uniforms Recreational Uniforms Competitve	9,052.32 -43.12
Total Uniforms	9,009.20
Website Prior Year Expenses	2,764.56
Total Expense	1,022,675.21
Net Ordinary Income	2,194.35

10:15 AM

05/24/22 Cash Basis

#### Rancho Santa Fe Youth Soccer 2018 Profit & Loss February 2021 through January 2022

	Feb '21 - Jan 22
Other Income/Expense	
Other Income	
Loan Forgiveness	86,593.00
EIDL Advance Grant	25,000.00
Total Other Income	111,593.00
Net Other Income	111,593.00
Net Income	113,787.35

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Paid Preparer	Beth Rec	THX	TDEC - 1 2021	Check X if self-employed	P01247509
		Beth F. Regan, CPA	1		
Use Only	Firm's address	* 12526 High Bluff Drive, Su:	Firm's EIN - 33-0355893		
		San Diego, CA 92130		Phone no. 858	8 481-7050
May the IRS	discuss this i	eturn with the preparer shown above? See in	structions		X Yes No
BAA For Pa	nerwork Red	uction Act Notice, see the separate instructio	ns. TEEA0101	11 01/19/21	Form 990 (2020)

STATE OF CALIFORNIA RRF-1	~				DEPARTMENT OF JI		
(Rev. 09/2017) IN				1		E 1 of 5	
MAIL TO: Registry of Charitable Trusts P.O. Box 903447 Socramento, CA 94203-4470		REGISTRATION REA		\$	(For Registry Use	Only)	<b>1</b>
(916) 210-6400 STREET ADDRESS:		tions 12586 and 12587, Californ Cal. Code Regs. sections 301-30					
1300   Street Sacramento, CA 95814	Failure to subn	nit this report annually no later than four i	nonths and fifteen aft	er the end of the			
(916) 210-6400 WEBSITE ADDRESS: wyw.ag.ca.gov/charities/	minimum tax c	counting period may result in the loss of of \$800, plus interest, and/or fines or filing 3703; Government Code section 12586.1.	penalties. Revenue a	& Taxation Code			
······································			Check if:	i			
RANCHO SANTA FE YOU Name of Organization	JTH SOCCER		Change of	address			
			Amended r	eport			
List all DBAs and names the organization P.O. BOX 1373	on uses or has used		State Charity I	Registration Nurr	nber <u>CT 088690</u>		
Address (Number and Street)							
RANCHO SANTA FE, CA City or Town, State and ZIP Code	<u>92067</u>		_ Corporation or	Organization No	b. <u>1841015</u>		
(760) 479-1500 Telephone Number	MARII	LEEORSFSOCCER.COM	Federal Emplo	oyer ID No. 33-	-0067277		
		RENEWAL FEE SCHEDULE (11 C	al. Code Regs. se	ctions 301-307, 31			
Gross Annual Revenue	Fac	Make Check Payable to Depa	Fee	Gross Annual I	Pavanua	E	ee
Less than \$25,000	F <u>e</u> e O	Between \$100,001 and \$250.0			0,001 and \$10 millior	-	150
Between \$25,000 and \$100,00		Between \$250,001 and \$1 mill	-		00,001 and \$50 millio	on \$	225
PART A – ACTIVITIES							
	Il accounting peri	od (beginning2/01/2	0 ending	1/31/21	) list:		
Gross Annual Revenue \$	759.46	7. Noncash Contributions	5	0, Total A	ssets \$ 44	7,19	2
	Expenses \$			\$ 84		<u> </u>	<u>~</u>
Frogram		0.		> Y04	0,2/1.		
· · · · · · · · · · · · · · · · · · ·		G ORGANIZATION DURIN			· · · · · · · · · · · · · · · · · · ·		
Note: All questions must be providing an explanati	answered. If you on and details fo	answer "yes" to any of the que r each "yes" response. Please r	stions below, yo eview RRF-1 ins	u must attach a : tructions for info		Yes	No
1 During this reporting period	, were there any	contracts, loans, leases or other financi or with an entity in which any su	al transactions betw	een the organiza	ation and any		X
2 During this reporting period	, was there any t	heft, embezzlement, diversion c	r misure of the (	organization's charital	ble property or funds?		X
3 During this reporting period	, were any organ	ization funds used to pay an p	nalty, fine or jud	dgment?			X
4 During this reporting period coventurer used?	, were the service	es of a commercial tudiaiser, rundra	aising counsel fo	r charitable purposes	s, or commercial		X
5 During this reporting period	, did the organiza	ation regelie any governmental	funding?				X
6 During this reporting period	, did the organize	tion hold a raffle for charitable	purposes?				X
7 Does the organization cond	uct a vehicle don	ation program?					X
8 Did the organization conduc generally accepted account	ct an independent ing principles for	t audit and prepare audited fina this reporting period?	ncial statements	in accordance w	ith		X
9 At the end of this reporting	period, did the o	rganization hold restricted net asset	s, while reporting	negative unrest	ricted net assets?		X
		examined this report, including nplete, and I am authorized to s		locuments, and	to the best of my kno	owled	ge
		ILEE PACELLI	TREASURER				
Signature of Authorized Agent	Printed	I Name	Title		Date		



#### **Entity Status Letter**

Date: 5/24/2022 ESL ID: 2323722015

#### Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 1841015

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Entity Name: RANCHO SANTA FE YOUTH SOCCER

- 1. The entity is in good standing with the Franchise Tax Board.
  - 2. The entity is **not** in good standing with the Franchise Tax Board.
  - 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
    - 4. We do not have current information about the entity.
  - 5. The entity was administratively dissolved/cancelled on through the Franchise Tax Board Administrative Dissolution process.

#### Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the
  entity did business in California at a time when it was not qualified or not registered to do business in
  California, this information does not reflect the status or voidability of contracts made by the entity in
  California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5,
  23305a, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can
  perform, or both (R&TC Section 23305b).

#### **Connect With Us**

Web:	ftb.ca.gov
Phone:	800.852.5711 from 7 a.m. to 5 p.m. weekdays, except state holidays
	916.845.6500 from outside the United States
TTY/TDD:	800.822.6268 for persons with hearing or speech impairments

Name (as shown on your income tax return)

Print or type Specific Instructions on page 2.	Business name/disregarded entity name, if different from above									
	Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/e Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)								]Exem	pt pay
	□ Other (see instructions) ►									
	Address (number, street, and apt. or suite no.) Requ	ester's	nam	e an	d add	dress	(opt	ional	)	
	P.O. Box 1373									
	City, state, and ZIP code									
See	Rancho Santa Fe, CA 92067									
	List account number(s) here (optional)									
Pa	rt I Taxpayer Identification Number (TIN)									
o av esid	your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line oid backup withholding. For individuals, this is your social security number (SSN). However, for a ent alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i> in page 3.	So	cial s	secu	rity r	lumb	er	-		
		Em	ploy	er ic	lenti	ficati	on n	umb	er	
7N c	. If the account is in more than one name, see the chart on page 4 for guidelines on whose									_

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).

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

Instructio	ns on page 4.	1 1	K	)			1	1
Sign Here	Signature ot U.S. person ►	Jarle	ek	2	Date 🌬	1	17	2022
Gener	al Instruction	V.		/	Note. If a requester gives y	ou a	form of	ther than Form W-9 to reques

Section references are to the Internal Revenue Code unless otherwise noted.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

# SOLANA BEACH CIVIC & HISTORICAL SOCIETY



### The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: Solana Beach Civic & H	listorical Society	
Mailing Address: P. O. Box 504		
City: Solana Beach	_ State: <u>CA</u>	Zip: <u>92075</u>
Contact Person: Michele Stribling	_Email address:	solanabeachhistory@gmail.com
Daytime Phone: <u>858.354.0478</u>	_Evening Phone:	same

- 1. All the documents below are attached to this application:
  - W-9
  - Summary of Organization's Budget
  - Proposed Program Budget
  - Financial and Tax Statements (see Application Guidelines)
  - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?
  - 🔳 Yes 🛛 🗆 No

3.	If yes, please state the fiscal year it was received and for the proposed program was:
FY	2021-22 and priorDigitizing Archives; FY 2022-23 Expand Oral Histories project

4. Title of FY 2022-23 Proposed Program/Service: FY 2021-22 and prior--Digitizing Archives; FY 2022-23 -- Expand Oral Histories project

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

We request \$5,000 to expand efforts to videotape oral histories of notable Solana Beach citizens and make them available via our website, sb-chs.org. This program began with individual "old timers" interviews, has included video testimonials by La Colonia first families at the 2021 Centennial Celebration, and expanded in 2022 to include group interviews with community educators and public servants (current and former Council-members, Mayors). 6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

Grant funds will be used to pay professional fees for videography and editing services, as well as for website design and functionality enhancements.

7. Anticipated Program Objectives or Accomplishments:

Our objective is to document the memories and contributions of our many notable citizens for posterity and historical research purposes. We have identified dozens of public servants, environmentalists, artists, educators and entrepreneurs whom we plan to invite to participate in one-on-one and group interviews. A particular focus will be to capture the unique stories shared by our founding families of La Colonia, so we can share the many accomplishments and contributions of our community's original builders.

8. Program Dates/Location:

Interviews will be scheduled throughout fiscal 2022-23 in Solana Beach

9. Estimated number of Solana Beach residents to be served by proposed program: All residents will be able to access our oral histories library via our website at sb-chs.org

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

We will feature the City's support for this and prior digitization programs on our website and in promotional materials developed to raise awareness of the availability of the content.

11. Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?

We plan to apply for additional grants, if needed, to augment our budget. In 2021-22, we applied for a San Diego County community Enhancement Grant for this program, but were not awarded funding.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, volunteers will schedule, organize and conduct interviews.

13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

With partial funding, we will hire as much professional help as possible to produce and post interviews in 2022-23.

#### Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

middle Still

May 25, 2022

Date

Authorized Signature of Organization

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

### SBC&HS FY 2022-23 Estimated Budget (Note: FY begins July 1, 2022)

	Revenue	Expenses
CoSB Grant to expand Oral Histories program*	\$5,000.00	\$5,000.00
Dues income	\$3,500.00	
Holiday Boutique/Poinsietta sales	\$11,000.00	
Community outreach/member events		\$9,500.00
Donations/other income	\$2,500.00	
Scholarship awards		\$5,000.00
Administration (insurance, website, book reprint, promotional expenses)		\$2,500.00
TOTALS	\$22,000.00	\$22,000.00
* assuming our application is approved		

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Internal Revenue Service

Date: August 3, 2002

Solana Beach Civic And Historical Society PO Box 504 Solana Beach, CA 92075-0504 **Department of the Treasury** 

P. O. Box 2508 Cincinnati, OH 45201

Person to Contact: Ms. E. Eckert ID 31-07436 Customer Service Specialist Toll Free Telephone Number: ^{8:00} a.m. to 6:30 p.m. EST 877-829-5500 Fax Number: 513-263-3756 Federal Identification Number: 95-1950979

Dear Sir or Madam:

This letter is in response to your amendment of your organization's Articles of Incorporation filed with the state on January 22, 1991. We have updated our records to reflect the name change as shown above.

Our records indicate that a determination letter issued in April 1996, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

*

#### Solana Beach Civic And Hustorical Society 35-1950979

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

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

ecause this letter could help resolve any questions about your organization's exempt status and foundation atus, you should keep it with the organization's permanent records.

you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

17

John E. Ricketts, Director, TE/GE Customer Account Services From: Simple 990 <<u>support@simple990.org</u>> Subject: Your 990-N e-filing was accepted by the IRS e-file system. Date: August 28, 2021 at 10:37:06 AM PDT To: <u>hollysmithjones@gmail.com</u> Reply-To: Simple 990 <<u>support@simple990.org</u>>

# SIMPLE 990



990-N Accepted SOLANA BEACH CIVIC AND HISTORICAL SOCIETY EIN #: 95-1950979 Year: 2020 Submitted on August 28, 2021 Accepted on August 28, 2021 Your 990-N has been confirmed as accepted without issues. We have attached an informational copy of your filing to this email as a PDF.

Thanks for using Simple 990, we will let you know when it's time to file again.

 -	

The IRS updates the public records search with newly filed Form 990-N records once per week, typically on Mondays including data through the preceding Thursday. Your filing will enter the public records search after the next such update occurs.

Reminder: Form 990-N reminder systems operate on the public records data set, so you can safely ignore any additional filing reminders you receive for the above accepted filing while waiting on it to enter the public records above. Please do not file again redundantly.

Click here to search the records for your organization. You can review your organization's records by searching for your EIN then clicking on your organization's name from the search results.

Depart	W-9 Dotober 2018) ment of the Treasury I 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.				
	Sol	on your income tax return). Name is required on this line; do not leave this line blank. <u>ana Beach Civic FHistorical Society</u> ilsregarded entity name, if different from above						
e. 1s on page 3.	3 Check appropria following seven I Individual/sol single-membe	ions (codes apply only to tities, not individuals; see is on page 3): ayee code (if any)						
Print or type. Specific Instructions on page	Limited liabilit Note: Check LLC if the LLC another LLC ti is disregarded	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) > Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner.						
See Speci	6 City, state, and Z	r, street, and apt. or suite no.) See instructions. Requester	's name and address	cunts maintained outside the U.S.) (optional)				
Pa	rt I Taxpa	ver Identification Number (TIN)	· · · · · · · · · · · · · · · · · · ·					
backi reside entitie <i>TIN</i> , I <b>Note</b>	up withholding. For ent alien, sole prop es, it is your employ ater. : If the account is in	individuals, this is generally your social security number (SSN). However, for a rietor, or disregarded entity, see the instructions for Part I, later. For other yer identification number (EIN). If you do not have a number, see <i>How to get a</i>	iocial security numb 					

#### 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	<b>.</b>	
11616	U.S. person 🕨	Date 🕨	
	The second se		

#### **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.

#### **Purpose of Form**

An Individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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 pald 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-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), 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

# SAN DIEGO ORGANIZING PROJECT



# The City of Solana Beach Community Grant Program

Request for Financial Assistance Application FY 2022-23

All Applications MUST BE RECEIVED by 5:00 p.m. Thursday, May 26, 2022.

Please Print Clearly or Type. All requests will be determined by the following criteria:

Name of Organization: San Diego Organizing Project (SDOP)					
Mailing Address: 4305 University Ave # 530					
City: San Diego	_ State: <u>CA</u>	Zip: <u>92105</u>			
Contact Person: Selma Hassane	Email address: <u>selma</u>	@sdop.net			
Daytime Phone: <u>(619)</u> 407-0252	Evening Phone:				

- 1. All the documents below are attached to this application:
  - 🔳 W-9
  - Summary of Organization's Budget
  - Proposed Program Budget
  - Financial and Tax Statements (see Application Guidelines)
  - A copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
- 2. Has your organization received financial assistance from the City before?

🗆 Yes 🔳 No

3.	If yes, please state the fiscal year it was received and for the proposed program was	:
Me	li-Cal Outreach to Elder Immigrants	

4. Title of FY 2022-23 Proposed Program/Service:

Medi-Cal Outreach to Elder Immigrants

5. What is the total amount requested for the FY 2022-23 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

The total amount requested for SDOP's Medi-Cal Outreach to Elder Immigrants in Solana Beach is \$5,000.

6. Grant funds must be used for services or materials directly associated to proposed activity. Please describe how grant funds will be used:

The grant funding will be used to support our Community Organizer and organizing teams at St. Leo and St. James Catholic Communities in Solana Beach to develop and implement a Medi-Cal Outreach to Elder Immigrants program. Our outreach campaign will consist of developing culturally-competant communications materials and hosting informational workshops at faith congregations with opportunities for individuals to sign up for Medi-Cal on the spot.

7. Anticipated Program Objectives or Accomplishments:

Under AB 133, approximately 31,000 San Diegans aged 50 years and older will be newly eligible for Medi-Cal, regardless of immgration status. Although we are grateful for the expansion of Medi-Cal health coverage, we have witnessed countless times the exclusion of historically underserved and underrepresented communities. Through intnetional and grassroots outreach, we will reduce health disparities among low- and middle-income, immigrant communities, and communities of color.

8. Program Dates/Location:

June 2022-June 2023, at St. Leo Mission Chuech and St. James Church

9. Estimated number of Solana Beach residents to be served by proposed program: 2.000

10. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

SDOP will list the City of Solana Beach as an organizational funder on our website, and name the City at the beginning of our Medi-Cal outreach-related workshops and events.

 Will there be any matching funds or other grants that would be applied to this program or service? If awarded this grant, will that enable other funding sources?
 <u>Although there will not be matching funds specifically associated with this program, SDOP receives</u> general operating support funding from various funders that supports our leadership development and community organizing work in Solana Beach.

12. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Our organizing teams in various faith institutions are made up of volunteer leaders, anchored by a staff. Community Organizer. Because our programming is propelled by volunteers, we account for them in the creation of our budget and will therefore not reduce costs. 13. If the proposed program or service is only awarded partial funding, will it still move forward? Will the program/service be scaled back and/or is there a threshold at which it will not move forward?

If we receive partial funding, we will still move forward with the Medi-Cal Outreach to Elder Immigrants program. We may decide to scale back the program slighly, but plan to launch it at full scale.

#### Acknowledgment of Responsibility:

Authorized Signature assumes all responsibility for developing and implementing proposed activities or events in this application, including public acknowledgment of the City's financial contribution. Authorized signature will comply with all accounting and budget procedures outlined by the City. Authorized signature and accompanying group will hold harmless the City of Solana Beach from all losses, claims, accidents, and problems associated, directly or indirectly with the development and implementation of proposed activities or events.

Selma Hassane

May 26, 2022

Authorized Signature of Organization

Date

ALL INFORMATION REQUESTED ON THIS APPLICATION MUST BE COMPLETED AS A CONDITION FOR BEING CONSIDERED FOR PUBLIC FUNDS BY THE CITY COUNCIL OF SOLANA BEACH.

#### City of Solana Beach Community Grant Program Budget San Diego Organizing Project

#### <u>Personnel</u>

Community Organizer (Teresa Perez)	\$	961.54
Development and Communications Coordinator (Selma Hassane)	\$	961.54
Benefits @ 30%	\$	576.92
Total Personnel	\$	2,500.00
Non-Personnel Events and Meetings (Informational Forum/Workshop) Media and Printed Material for Outreach Total Non-Personnel Indirect Costs @ 11.12% Total	\$ \$ \$	1,500.00 500.00 2,000.00 <i>500.00</i> 5,000.00

## San Diego Organizing Project 2022 Operating Budget

DRAFT

	2	022 Budget
Expected Cash-on-Hand (01/01/2022)	\$	582,000.0
Grants Receivable (Contracted)	\$	144,000.0
	\$	726,000.0
Income	·····	
1000-Grant Income	\$	425,500.0
2000-Individual Donations	\$	27,500.0
2100-Membership Dues Income		30,000.0
2200-Organizational Fundraising	\$	75.0
2300-Interest Income	\$ \$ <b>\$</b>	50.0
Total Income	\$	483,125.0
Expense	<u></u>	10.000.0
4000-Fund Raising Expense	\$	10,000.0
5000-Salaries and Compensation	\$	712,465.1
5100-Consultants	\$	5,000.0
6000-Programs, Actions, Events	\$	20,000.0
6100-Faith in Action Expense	\$	15,000.0
6200-Staff & Leadership Dev Exp	\$	20,000.0
6300-Media & Communications	\$	15,000.0
7000-Administrative Expense	\$	1,000.0
7100-Human Resources	\$ \$ \$ \$ \$	6,500.0
7200-Office Expenses	\$	1,000.0
7300-Accounting & Audit	\$	14,000.0
7400-Insurance	\$	10,000.0
7500-Occupancy Expense	\$	40,000.0
7600-Travel Expense	\$	11,000.0
7700-Technology Expense	\$	7,500.0
7750-Telecom (Voice/Data) Exp	\$ \$ \$	15,900.0
8000-Miscellaneous Expense		
Total Expense	\$	904,365.1
Actuals - Cash-on-Hand 01/01/2023	\$	304,759.8

# San Diego Organizing Project Summary Balance Sheet As of December 31, 2021

	Dec 31, 21
ASSETS Current Assets	661,635.99
TOTAL ASSETS	661,635.99
LIABILITIES & EQUITY Liabilities	17,013.32
Equity	644,622.67
TOTAL LIABILITIES & EQUITY	661,635.99

	Jan - Dec 21
Ordinary Income/Expense Income	832,916.11
Gross Profit	832,916.11
Expense	1,260,066.99
Net Ordinary Income	-427,150.88
Other Income/Expense Other Income	
Nontaxable PPP Loan Forgiveness	-14,592.00
Total Other Income	-14,592.00
Net Other Income	-14,592.00
Net Income	-441,742.88

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For	m // 4	<b>ÿ</b>		f Organization E						2020
Depa	artment of it nat Revenue	re_Treasury		nter social security numbers w.irs.gov/Form990 for instr						Open to Public Inspection
Inter			l ≻ Go to wn year, or tax year begi			and ending		1	1999	. 20
B	Check if ap		year, or tax year begi		, 2020,	and ending	·	D Employ		fication number
-	<u> </u>	` I	n Diego Organ:	izing Project				95-	3284	521
		change 43	05 University	Avenue #530				E Telepho		
	Initial	_{return} Sa	n Diego, CA 9	2105-1696				(61	9) 2	85-0797
		turn/terminated ded return						G Gross re	eceipts	\$ 1,196.017.
	Applic	ation pending F	Name and address of princip	al officer: Dinora Rey	vna			a group retur		
			<u>me As C Above</u>		· ·		f(b) Are all If No.	subordinates attach a list	Include	id? Yes No
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P8		Summary	he organization's miss	sion or most significant	activities Con	Diogo	Organ	izina	Droj	oot migoion.
		evel opment	t of grassroot	s leaders who	in furn h	uild not	verful	organ	$\frac{1}{17a}$	tions to
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vili				finecessary)					6	135
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				from Form 990-T, Part					7b	0.
••••••							P	rior Year		Current Year
6				e 1h)			1	1,438,676.		1,195,995.
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μ,				nes 5, 60, 8c, 9c, 10c, - I (must equal Part VIII,				,438,7	0.6	1 100 017
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				X, column (A), line 4).				48,000.		49,293.
		•		e benefits (Part IX, colu			574,403.		03	448,299.
ŝ			· · · ·	column (A), line 11e)	• • •	•	}			
Expenses							Concession States			197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197 - 197
2		b Tolal fundraising expenses (Part IX, column (D), line 25) > 75,633. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)				0.0000.0000	466,057.		956 000	
				equal Part IX, column (			1	466,0		256,233.
		-		18 from line 12			<u>├</u> 4	350,3		753,827. 442,190.
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Net Assets or Fund Balances	20 Tot	tal assets (Par	t X, line 16)					,028,2		1,574,189.
10		al liabilities (P	Part X, line 26)				=	17,9		121,739.
ž	22 Ne	t assets or fun	d balances. Subtract i	ine 21 from line 20			1	,010,2	_	1,452,450.
	rt II 🔤	Signature B	lock					/	<u> </u>	
_				urn, including accompanying sc all information of which prepar	hedules and slaten	nents, and to th	e best of m	y knowledge	and bei	ief, it is true, correct, and
comp	ifete. Declar	ation of preparer (o	other than officer) is pased on	all information of which prepar	er has any knowled	kge		<del></del>		
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Pai		Sanwar H			ment	11/15/202	.1	self-employe	NU	P01249746
	parer e Only	Firm's name Firm's address	HARSHWAL & C 7677 OAKPORT					Firm's City	- 27	-0741276
الار ال	c only	CINDS ADDIESS						Firm's EIN		-0741376
May	the IPS	discuse this re		94621 r shown above? See ins	tructions			Phone no.	(51)	0) 452-5051 . X Yes No
				the separate instruction		TEFA	0101L 01/1	9/21		Form 990 (2020)



#### **Entity Status Letter**

Date: 5/24/2022 ESL ID: 4643303503

#### Why You Received This Letter

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 0848185

X

Entity Name: SAN DIEGO ORGANIZING PROJECT

- 1. The entity is in good standing with the Franchise Tax Board.
  - 2. The entity is not in good standing with the Franchise Tax Board.
  - 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
    - 4. We do not have current information about the entity.
  - 5. The entity was administratively dissolved/cancelled on through the Franchise Tax Board Administrative Dissolution process.

#### Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the
  entity did business in California at a time when it was not qualified or not registered to do business in
  California, this information does not reflect the status or voidability of contracts made by the entity in
  California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5,
  23305a, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

#### **Connect With Us**

Web: ftb.ca.gov
 Phone: 800.852.5711 from 7 a.m. to 5 p.m. weekdays, except state holidays 916.845.6500 from outside the United States
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Go to www.irs.gov/FormW9 for instructions and the latest information.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.							
	San Diego Organizing Project							
	2 Business name/disregarded entity name, if different from above							
a. Is on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):						
	Individual/sole proprietor or I C Corporation S Corporation Partnership Trust/estate single-member LLC	Exempt payee code (if any)						
typ.	Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) >							
Print or type. Specific Instructions	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any)						
eci	□ Other (see instructions) ►	(Applies to accounts maintained outside the U.S.)						
	5 Address (number, street, and apt. or suite no.) See instructions. Requester's name	and address (optional)						
See	4305 University Ave # 530							
0,	6 City, state, and ZIP code							
	San Diego, CA 92105							
	7 List account number(s) here (optional)							
Pai								
backu reside entitie	p withholding. For individuals, this is generally your social security number (SSN). However, for a ent alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other es, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i>							
TIN, la		r identification number						

Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

#### Certification Part II

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.

		<u>^</u>	
Sign Here	Signature of U.S. person ►	AutoMane	

#### 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.

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-B (stock or mutual fund sales and certain other transactions by brokers)

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Form 1099-S (proceeds from real estate transactions)

Date >

- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest).
- 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.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.