



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 04, 2025 * 6:00 p.m.

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

- 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 [Records Request](#).



PUBLIC MEETING ACCESS

The Regular Meetings of the City Council are held at 6:00pm on Wednesdays and are broadcast live. Please check the City's website for the meeting schedule or any special meetings. 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 [Public Meetings](#) webpage.

WATCH THE MEETING

- Live web-streaming: Meetings web-stream live on the City's website on the City's [Public Meetings](#) webpage. Find the large Live Meeting button.
- Live Broadcast on Local Govt. Channel: Meetings are broadcast live on Cox Communications - Channel 19 / Spectrum (Time Warner)-Channel 24 / AT&T U-verse Channel 99.
- Archived videos online: 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 [Public Meetings](#) webpage.

AGENDA MATERIALS

A full City Council agenda packet including relative supporting documentation is available at City Hall, the Solana Beach Branch [Library](#) (157 Stevens Ave.), La Colonia Community Ctr., and online www.cityofsolanabeach.org. Agendas are posted at least 72 hours prior to regular meetings and at least 24 hours prior to special meetings. Writings and documents regarding an agenda of an open session meeting, [received](#) after the official posting, and distributed to the Council for consideration, will be made available for public viewing at the same time. In addition, items received at least 1 hour 30 minutes prior to the meeting time will be uploaded online with the agenda posting. Materials submitted for consideration should be forwarded to the [City Clerk's department](#) 858-720-2400. The designated location for viewing of hard copies is the City Clerk's office at City Hall during normal business hours.

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 clerkoffice@cosb.org 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 two hours 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.
- Written submittals will be added to the record and not read out loud.

And/Or

Verbal Comment Participation:

Please submit a speaker slip to the City Clerk prior to the meeting, or the announcement of the Section/Item, to provide public comment. Allotted times for speaking are outlined on the speaker's slip for each agenda section: Oral Communications, Consent, Public Hearings and Staff Reports.

Public speakers have 3 minutes each to speak on each topic. Time may be donated by another individual who is present at the meeting to allow an individual up to 6 minutes to speak. Group: Time may be donated by two individuals who are present at the meeting allowing an individual up to 10 minutes to speak. Group Hearings: For public hearings only, time may be donated by two individuals who are present at the meeting allowing an individual up to 15 minutes to speak.

COUNCIL DISCLOSURE

Pursuant to the Levine Act (Gov't Code Section 84308), any party to a permit, license, contract (other than competitively bid, labor or personal employment contracts) or other entitlement before the Council is required to disclose on the record any contribution, including aggregated contributions, of more than \$250 made by the party or the party's agents within the preceding 12 months to any Council Member. Participants and agents are requested to make this disclosure as well. The disclosure must include the name of the party or participant and any other person making the contribution, the name of the recipient, the amount of the contribution, and the date the contribution was made.

SPECIAL ASSISTANCE NEEDED

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 at least 72 hours prior to the meeting.

As a courtesy to all meeting attendees, please set all electronic devices to silent mode and engage in conversations outside the Council Chambers.

CITY COUNCILMEMBERS

Lesa Heebner
Mayor

Kristi Becker
Deputy Mayor / Councilmember District 2

Jill MacDonald
Councilmember District 4

David A. Zito
Councilmember District 1

Jewel Edson
Councilmember District 3

Alyssa Muto
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 [Solana Beach Municipal Code](#) 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*

None at the posting of this agenda

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 not appearing on today's agenda 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.

CITY COUNCIL COMMUNITY ANNOUNCEMENTS - COMMENTARY:

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

CITY MANAGER / CITY ATTORNEY REPORTS:

An opportunity for the City Manager and City Attorney to make brief announcements or report on various activities. These items are not agendized for official City business with no action or substantive discussion.

A. CONSENT CALENDAR: (Action Items) (A.1. - A.5.)

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 Council will be trailed to the end of the agenda, while Consent Calendar items removed by the public 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 on May 21, 2025.

[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 03, 2025 – May 16, 2025.

[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. Fiscal Year (FY) 2024-25 Community Grant Recipient Financial Expenditure Report. (File 0330-25)

Recommendation: That the City Council

This item is pending and will be posted once it is available.

[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.

A.4. State-Mandated Annual Fire Inspections Report in Compliance with SB 1205. (File 0260-20)

Recommendation: That the City Council

1. Adopt **Resolution 2025-067** accepting a report on the status of all state-mandated annual fire inspections in the City of Solana Beach in conjunction with SB 1205 and California Health and Safety Code Section 13146.4.

[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. Highland Drive Median Planting Project NOC. (File 0820-40)

Recommendation: That the City Council

1. Adopt **Resolution 2025-059**:
 - a. Authorizing the City Council to accept, as complete, the Highland Drive Median Planting Project, Bid No. 2024-10, constructed by Palm Engineering Construction Company.
 - b. Authorizing the City Clerk to file a Notice of Completion.

[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.

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)

C. STAFF REPORTS: (C.1. – C.2.)

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. Introduction (1st Reading) of Ordinance 539 Regarding Adoption of New Cal Fire Hazard Severity Zone Maps. (File 0260-10)

Recommendation: That the City Council

1. Introduce **Ordinance 539** adopting Cal Fire's updated Fire Hazard Severity Zone (FHSZ) maps for Local Responsibility Areas (LRAs) as required by California Government Code Section 51179.

[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.

C.2. Community Grant Program Requests for Fiscal Year 2025/26. (File 0330-25)

Recommendation: That the City Council

[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.

LEGISLATIVE POLICY AND CORRESPONDENCE:

WORK PLAN COMMENTS:

Adopted June 26, 2024

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-MacDonald, Alternate-Edson
- d. Escondido Creek Watershed Authority: Becker / Staff (no alternate).
- e. League of Ca. Cities' San Diego County Executive Committee: Primary-MacDonald, Alternate-Becker. Subcommittees determined by its members.
- f. League of Ca. Cities' Local Legislative Committee: Primary-MacDonald, Alternate-Becker
- g. League of Ca. Cities' Coastal Cities Issues Group (CCIG): Primary-MacDonald, Alternate-Becker
- h. North County Dispatch JPA: Primary-MacDonald, Alternate-Becker
- i. North County Transit District: Primary-Edson, Alternate-MacDonald
- j. Regional Solid Waste Association (RSWA): Primary-Zito, Alternate-MacDonald
- k. SANDAG: Primary-Heebner, 1st Alternate-Zito, 2nd Alternate-Edson. Subcommittees determined by its members.
- l. SANDAG Shoreline Preservation Committee: Primary-Becker, Alternate-Zito

- m. San Dieguito River Valley JPA: Primary-MacDonald, 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 – Edson, MacDonald
- c. Highway 101 / Cedros Ave. Development Committee – Heebner, Edson
- d. Parks and Recreation Committee – Zito, Edson
- e. Public Arts Committee – Edson, Heebner
- f. School Relations Committee – Becker, MacDonald
- g. Solana Beach-Del Mar Relations Committee – Heebner, Edson

CITIZEN COMMISSION(S)

- a. Climate & Resiliency Commission – Zito, Becker

ADJOURN:

Next Regularly Scheduled Meeting is June 18, 2025

Always refer to the City's website for an updated schedule or contact City Hall.

www.cityofsolanabeach.org 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 04, 2025 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 May 28, 2025 at 5:15 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 04, 2025, 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 [Citizen Commission's Agenda webpages](#) or the City's Events Calendar for updates.

- **Budget & Finance Commission**
- **Climate & Resiliency 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, & HOUSING AUTHORITY

AGENDA

Joint Meeting - Closed Session

Wednesday, May 21, 2025 5:00 p.m.

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

Minutes contain formal actions taken at a City Council meeting.



CALL TO ORDER AND ROLL CALL:

Mayor Heebner called the meeting to order at 5:00 p.m.

Present: Lesa Heebner, Kristi Becker, Jill MacDonald, David A. Zito, Jewel Edson
Absent: None
Also Present: Alyssa Muto, City Manager
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.

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Pursuant to Government Code Section 54956.9(d)(2)
Two (2) Potential cases.

2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Pursuant to Government Code Section 54957
City Manager, City Attorney

No reportable action.

ADJOURN:

Mayor Heebner adjourned the meeting at 6:15 p.m.

Approved: _____

AGENDA ITEM A.1.



CITY OF SOLANA BEACH
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AGENCY, PUBLIC FINANCING AUTHORITY, & HOUSING AUTHORITY

MINUTES

Joint REGULAR Meeting

Wednesday, May 21, 2025 * 6:00 p.m.

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

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CITY COUNCILMEMBERS

Lesa Heebner
Mayor

Kristi Becker
Deputy Mayor / Councilmember District 2

Jill MacDonald
Councilmember District 4

David A. Zito
Councilmember District 1

Jewel Edson
Councilmember District 3

Alyssa Muto
City Manager

Johanna Canlas
City Attorney

Angela Ivey
City Clerk

CALL TO ORDER AND ROLL CALL:

Mayor Heebner called the meeting to order at 6:22 p.m.

Present: Lesa Heebner, Kristi Becker, Jill MacDonald, David A. Zito, Jewel Edson

Absent: None

Also Alyssa Muto, City Manager

Present: Johanna Canlas, City Attorney
Angela Ivey, City Clerk
Dan King, Assistant City Manager
Dan Goldberg, City Engineer
Joseph Lim, Community Development Dir.
Kristine Pratt, Sr. Accountant

CLOSED SESSION REPORT: None

FLAG SALUTE:

APPROVAL OF AGENDA:

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

PROCLAMATIONS/CERTIFICATES:

- National Public Works Week

Presentations by Mayor Lesa Heebner and Diana Kutlow, Senator Blakespear's office.

PRESENTATIONS: Ceremonial items that do not contain in-depth discussion and no action/direction.

- San Diego County Fair Update Presentation

Presentation by Carlene Moore.

ORAL COMMUNICATIONS:

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Diana Kutlow, Senator Blakespear's office.

CITY COUNCIL COMMUNITY ANNOUNCEMENTS - COMMENTARY:

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

CITY MANAGER / CITY ATTORNEY REPORTS:

An opportunity for the City Manager and City Attorney to make brief announcements or report on various 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 Council will be trailed to the end of the agenda, while Consent Calendar items removed by the public 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 meeting held on May 7, 2025.

Motion: Moved by Councilmember Zito and second by Councilmember Edson to approve. **Approved 5/0.** Ayes: Heebner, Becker, MacDonald, 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 April 19, 2025 – May 2, 2025.

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

A.3. Solana Beach Lighting District for Fiscal Year 2025/26. (File 0495-20)

Recommendation: That the City Council

1. Adopt **Resolution 2025-040** approving the Solana Beach Lighting Maintenance District Engineer's Report for Fiscal Year 2024/25 for proceedings of the annual levy of assessments within a special maintenance district.
2. Adopt **Resolution 2025-041** declaring intention to provide for an annual levy and collection of assessments in a special maintenance district and setting a time and date for a public hearing; and scheduling the public hearing for June 18, 2025.

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

A.4. Solana Beach Coastal Rail Trail Maintenance District Fiscal Year 2025/26. (File 0495-20)

Recommendation: That the City Council

1. Adopt **Resolution 2025-037** initiating the proceedings for the annual levy of assessments within the Coastal Rail Trail Maintenance District for Fiscal Year 2025/26.
2. Adopt **Resolution 2025-038** approving the Preliminary Engineer's Report for proceedings of the annual levy of assessments within Coastal Rail Trail Maintenance District.
3. Adopt **Resolution 2025-039** declaring intention to provide for the annual levy and collection of assessments in Coastal Rail Trail Maintenance District and setting a time and date for a public hearing for June 18, 2025.

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

A.5. List of Projects for Fiscal Year 2025/26 to Receive Road Maintenance Rehabilitation Account Funding as Required by Senate Bill (SB) 1. (File 0820-35)

Recommendation: That the City Council

1. Adopt **Resolution 2025-042:**

- a. Authorizing the City Engineer to establish a project list for Local Streets and Roads Funding Program Road Maintenance and Rehabilitation Account FY 2025/26 revenues and designates the 2025 and 2026 Annual Street Maintenance and Repairs Project, as identified in the City's FY 2025/26 Capital Improvement Program list, to receive SB 1 funding. It is anticipated that the designated project will rehabilitate the pavement through asphalt overlays of Lomas Santa Fe Drive from the eastern edge of the North County Transit District railroad right of way to east of Solana Hills Drive; and several residential streets including San Rodolfo Drive/Solana Hills Drive from Stevens Avenue to Lomas Santa Fe Drive, Sierra Avenue from Estrella Street to W. Cliff Street, sections of Highland Drive, all of Cerro Verde Drive, all of El Pedregal Court, all of Ramona Place, all of La Sobrina Court, all of Loma Corta Drive, all of Santa Madera Court, and all of Santa Rufina Court. It is also anticipated that the designated project will be completed by March 2026 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 2025/26 Local Streets and Roads Funding Program using funds from the Road Maintenance and Rehabilitation Account.

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

A.6. Quarterly Investment Report. (File 0350-44)

Recommendation: That the City Council

1. Accept and file the Cash and Investment Report for the quarter ending March 31, 2025.

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

A.7. Community Development Professional Service Agreements. (File 0600-05)

Recommendation: That the City Council

1. Adopt **Resolution 2025-044** authorizing the City Manager to execute Professional Services Agreements with Ascent, Harris & Associates, Inc., Helix Environmental Planning, Inc., and Michael Baker International, Inc.

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

A.8. Sewer and Storm Drain Maintenance Services. (File 0850-40)

Recommendation: That the City Council

1. Adopt **Resolution 2025-058** authorizing the City Manager to execute Amendment No. 3 to the Professional Services Agreement with iDrains, LLC, DBA Affordable Pipeline Services, to include quarterly maintenance of an additional 23 Full Capture Systems, increasing the agreement by \$10,120 annually, to a not-to-exceed amount of \$390,030 for FY 2025/2026 and subsequent years.

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

A.9. 2024 State Homeland Security Program Grant Funds for Firefighting Equipment. (File 0260-40)

Recommendation: That the City Council

1. Approve **Resolution 2025-057**:
 - a. Accepting \$7,788 in federal funds from a 2024 State Homeland Security Program (SHSP) grant awarded to the City of Solana Beach for the purchase of a ventilation fan with accessories.
 - b. Authorizing the City Manager, or her designee, to sign and submit the required California Governor's Office of Emergency Services Standard Assurances for Cal OES Federal Non-Disaster Grant Programs.
 - c. Approving a budget amendment of \$7,788 to the Misc. Grant Fund – Federal Grants revenue account 246-46600 and the Minor Equipment expenditure account 2466120-64190.
 - d. Authorizing the City Treasurer to amend the FY 2024/25 Adopted Budget accordingly.

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

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 submitting a speaker slip (located on the back table) to the City Clerk. 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: 615 N. Granados Avenue, Applicant: DMIG 615 Granados LLC, Case DRP23-011/SDP23-015 (North Lot), and DRP23-012/SDP23-016 (South Lot), APN: 263-082-17. (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 to approve a DRP and SDP Waiver for the proposed North Lot and a DRP for the proposed South Lot. The project also meets the requirements of the SDP for South Lot. Therefore, should the City Council be able to make the required findings, 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 DRP, SDP, and SDP Waiver for the North Lot exempt from the California Environmental Quality Act pursuant to Sections 15303 and 15332 of the State CEQA Guidelines;
3. Find the DRP and SDP for the South Lot exempt from the California Environmental Quality Act pursuant to Sections 15303 and 15332 of the State CEQA Guidelines; and
4. If the City Council makes the requisite findings and approves the project, adopt the following:
 - a. **Resolution 2025-019** conditionally approving a Development Review Permit (DRP23-011), Structure Development Permit (SDP23-015), and Structure Development Permit Waiver to construct a two-story single-family residence with an attached two-car garage and perform associated site improvements on the North Lot; and
 - b. **Resolution 2025-020** conditionally approving a Development Review Permit (DRP23-012) and Structure Development Permit (SDP23-016) to construct a two-story single-family residence with an attached two-car garage and perform associated site improvements on the South Lot.

Staff presented a PowerPoint (on file).

Mayor Heebner opened the public hearing. Council disclosures.

Applicant representative presented a PowerPoint (on file).

Public Speakers: Noam Ziv, Bill Howden

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

Motion: Moved by Councilmember Edson and second by Mayor Heebner to approve recommendation with modifications to include 1) requiring the railing material exterior ducts and stairs to be glass, 2) specifying that the double sump pump has battery backups 3) requiring that the westward face of the primary bedroom of the south home is 2 ft. 6 in. east, as well as the deck following it, 4) restricting any expansion of the additional deck

or structure west of the main level of either of the properties, 5) restricting the height of all furnishings on all newly created decks to be level with the height of the glass railings 6) adding the City Manager's language stating that any modification to the landscape plant mix, that exceeds 8 ft., would require City approval or warrant a modification to the landscape plan, 7) allowing the tree near the parking space to be replaced with a tree of similar size and scope once it dies in a placement to the west of the recovered parking space, and that 8) all applicable conditions of the project shall be binding to all successor interests including but not limited to the future owners, lessees, and tenants. **Approved 3/2.** Ayes: Heebner, Becker, Edson. Noes: MacDonald, Zito. Motion carried.

B.2. Public Hearing: 671 East Solana Circle, Applicant: Beals, Nicholls, Case DRP24-015, APN 298-320-27-00. (File 0600-40)

The proposed project meets the minimum objective requirements under the Park Del Mar Development regulations and the underlying SBMC, could be found to be consistent with the General Plan and could 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 2025-055** conditionally approving a DRP to demolish a single-family residence, construct a replacement one-story, single-family residence with an attached one-car garage and perform associated site improvements at 671 East Solana Circle.

Staff presentation.

Mayor Heebner opened the public hearing. Council disclosures.

Motion: Moved by Councilmember Zito and second by Deputy Mayor Becker to close the public hearing. **Approved 4/0/1.** Ayes: Heebner, Becker, MacDonald, Zito. Noes: None. Absent: Edson (recused). Motion carried.

Motion: Moved by Deputy Mayor Becker and second by Councilmember Zito to approve recommendation. **Approved 4/0/1.** Ayes: Heebner, Becker, MacDonald, Zito. Noes: None. Absent: Edson (recused). Motion carried.

B.3. Public Hearing: 448 Marview, Applicant: Johansen, Case DRP22-021, SDP22-019, APN 263-182-07-00. (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 and SDP. 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 2025-054** conditionally approving a DRP and SDP for a new two-story, single-family residence and an attached two-car garage and perform associated site improvements at 448 Marview Drive, Solana Beach.

Staff presentation.

Mayor Heebner opened the public hearing. Council disclosures.

Applicant PowerPoint (on file)

Public Speakers: Kevin Shaw, Nathan Rose, Marti Bertolino, Joseph Driscoll, Diana Driscoll, John Driscoll, and Melodie Tutt.

Motion: Moved by Councilmember Zito and second by Councilmember Edson to close the public hearing. **Approved 4/0/1.** Ayes: Becker, MacDonald, Zito, Edson. Noes: None. Absent: Heebner (recused). Motion carried.

Motion: Moved by Councilmember Zito and second by Councilmember Edson to approve the recommendation. **Approved 4/0/1.** Ayes: Becker, MacDonald, Zito, Edson. Noes: None. Absent: Heebner (recused). Motion carried.

Mayor Heebner recessed the meeting for a break at 9:11 p.m. and reconvened at 9:17 p.m.

C. STAFF REPORTS: (C.1. – C.2.)

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. Adopt (2nd Reading) of Ordinance 538 relating to the Annual Sewer Service Charge per Equivalent Dwelling Unit (EDU) for Fiscal Year 2026 through Fiscal Year 2030. (File 0870-40)

Recommendation: That the City Council

1. Adopt **Ordinance 538** related to the Sewer Service Charge for FY 2026 through 2030.

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

C.2. Draft Work Plan Fiscal Year 2025/26. (File 0410-05)

Recommendation: That the City Council

1. Review and discuss the revised draft Fiscal Year 2025/26 Work Plan and direct the City Manager to return this item to Council for approval with the FY 2025/26 and FY 2026/27 Budget on June 18th, 2025.

Discussion.

LEGISLATIVE POLICY AND CORRESPONDENCE:

The City Manager, reported correspondence sent on behalf of the City in opposition to SB 79 (Wiener) proposed legislation as amended.

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)

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

CITIZEN COMMISSION(S)

ADJOURN:

Mayor Heebner adjourned the meeting at 9:50 p.m.

Approved: _____



STAFF REPORT CITY OF SOLANA BEACH

TO: Honorable Mayor and City Councilmembers
FROM: Alyssa Muto, City Manager
MEETING DATE: June 4, 2025
ORIGINATING DEPT: Finance – Rachel Jacobs, Finance Director
SUBJECT: 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: 05/03/25 through 05/16/25

Check Register - Disbursement Fund (Attachment 1)		\$	782,504.10
Net Payroll Council	May 8, 2025		5,190.81
Net Payroll Staff P23	May 9, 2025		224,716.82
TOTAL		\$	<u>1,012,411.73</u>

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 3, 2025, through May 16, 2025, reflects total expenditures of \$1,012,411.73 from various City sources.

WORK PLAN: N/A

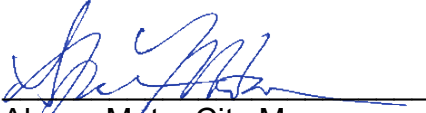
OPTIONS:

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

CITY COUNCIL ACTION: _____ _____

CITY STAFF RECOMMENDATION:

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


Alyssa Muto, City Manager

Attachments:

1. Check Register – Disbursement Fund



City of Solana Beach

Register of Demands

5/3/2025 - 5/16/2025

Department Vendor	Description	Date	Check/EFT Number	Amount
100 - GENERAL FUND				
MISSION SQUARE PLAN 302817	Payroll Run 2 - Warrant PC11	05/08/2025	9002142	\$3,111.49
STERLING HEALTH SERVICES, INC.	P22 FSA/DCA CONTRIBUTIONS	05/08/2025	9002146	\$2,386.12
STERLING HEALTH SERVICES, INC.	P22 FSA/DCA CONTRIBUTIONS	05/08/2025	9002146	\$1,364.54
CALPERS	PC10 PERS 04/10/25 PD (05/06/25 PERS)	05/06/2025	9050625	\$925.53
SELF INSURED SERVICES COMPANY	MAY 25 LIFE/ADD/SUPPLEMENTAL	05/08/2025	9002138	\$1,320.72
SELF INSURED SERVICES COMPANY	MAY 25 LIFE/ADD/SUPPLEMENTAL	05/08/2025	9002138	\$332.75
SELF INSURED SERVICES COMPANY	MAY 25 LIFE/ADD/SUPPLEMENTAL	05/08/2025	9002138	\$1,229.23
SELF INSURED SERVICES COMPANY	MAY 25 LIFE/ADD/SUPPLEMENTAL	05/08/2025	9002138	(\$2.79)
SELF INSURED SERVICES COMPANY	MAY 25 LIFE/ADD/SUPPLEMENTAL	05/08/2025	9002138	(\$29.23)
MISSION SQUARE PLAN 302817	Payroll Run 1 - Warrant P23	05/08/2025	9002142	\$11,577.23
SOLANA BEACH FIREFIGHTERS ASSOC	Payroll Run 1 - Warrant P23	05/08/2025	9002145	\$1,080.00
MICHAEL O'LEARY	CHK REISSUE: #106057 - 12/15/23	05/15/2025	108281	\$419.91
KATHRYN AMES	RFND: FCCC-04/26/25	05/15/2025	108279	\$500.00
TOTAL GENERAL FUND				\$24,215.50
1005100 - CITY COUNCIL				
US BANK	COUNCIL DINNER FOR 4/9 COUNCIL MEETING	05/15/2025	108269	\$151.02
TOTAL CITY COUNCIL				\$151.02
1005150 - CITY CLERK				
IRON MOUNTAIN	03/26/25-04/22/25-SHREDDING	05/08/2025	108252	\$362.98
KFORCE INC.	04/17/25-TEMP SERVICES-CLK	05/08/2025	9002143	\$880.00
KFORCE INC.	04/24/25-TEMP SERVICES-CLK	05/08/2025	9002143	\$1,243.60
KFORCE INC.	05/01/25-TEMP SERVICES-CLK	05/15/2025	9002152	\$960.00
US BANK	CHAMBERS SPEAKER TABLE LIGHT / CLERK FILE ROOM	05/15/2025	108270	\$78.28
US BANK	STANDING DESK LAMP	05/15/2025	108270	\$46.75
US BANK	2025 CONFERENCE REGISTRATION	05/15/2025	108269	\$650.00
US BANK	BINDER DELIVERY BAGS	05/15/2025	108270	\$51.50
US BANK	CCAC MEMBERSHIP	05/15/2025	108269	\$250.00
US BANK	1 OF 4 REPLACEMENT STOOL/CHAIR FOR DEPT	05/15/2025	108269	\$108.74
US BANK	3 REPLACEMENT STOOLS FOR DEPT WORKTABLE	05/15/2025	108269	\$326.22
US BANK	IIMC MEMBERSHIP FEE	05/15/2025	108269	\$150.00
US BANK	MAGNIFYING GLASSES FOR AGENDA BINDERS	05/15/2025	108270	\$15.21
US BANK	MMC SERIES ATTENDANCE JUNE 24-27	05/15/2025	108269	\$500.00
US BANK	UPS SHIPMENT OF TIME STAMPER FOR CLEANING	05/15/2025	108270	\$19.21
US BANK	NEW FLOPPY DISK READER	05/15/2025	108270	\$20.85
US BANK	BID OPENING DAY TIME CLOCK CLEANING	05/15/2025	108269	\$101.08
US BANK	22 SESSION TRAINING SERIES ON REDACTION	05/15/2025	108269	\$1,000.00
US BANK	IIMC MEMBERSHIP UNTIL 6/30/26	05/15/2025	108269	\$195.00
US BANK	BUNGEE CORDS TO SECURE THINGS IN FILE ROOM	05/15/2025	108270	\$22.25
US BANK	SOUTHWEST FLIGHT - CMCA CONFERENCE	05/15/2025	108269	\$242.60
US BANK	SOUTHWEST FLIGHT CHANGE - CMCA CONFERENCE	05/15/2025	108269	\$90.00
US BANK	RECORDS STORAGE	05/15/2025	108269	\$119.88
US BANK	STORAGE OF COUNCIL MEETINGS -AUDIO/VIDEO	05/15/2025	108269	\$249.99

TOTAL CITY CLERK**\$7,684.14****1005200 - CITY MANAGER**

US BANK	PENCIL SHARPENER/EXTENSION CORDS	05/15/2025	108270	\$54.88
EMANUELS JONES & ASSOCIATES, LLC	APR / MAY 25-LOBBYING SERVICES	05/15/2025	9002151	\$5,570.24
US BANK	CM DINNER FOR 4/9 COUNCIL MEETING	05/15/2025	108270	\$31.83

TOTAL CITY MANAGER**\$5,656.95****1005250 - LEGAL SERVICES**

BURKE WILLIAMS & SORENSEN	96-0001 - PROF SVC	05/08/2025	9002139	\$2,676.50
BURKE WILLIAMS & SORENSEN	96-0001.001 - PROF SVC	05/08/2025	9002139	\$1,225.00
BURKE WILLIAMS & SORENSEN	96-0006 - PROF SVC	05/08/2025	9002139	\$861.30
BURKE WILLIAMS & SORENSEN	96-0014 - PROF SVC	05/08/2025	9002139	\$1,052.60
BURKE WILLIAMS & SORENSEN	96-0037.003 - PROF SVC	05/08/2025	9002139	\$415.80
BURKE WILLIAMS & SORENSEN	96-0040.005 - PROF SVC	05/08/2025	9002139	\$2,028.13
BURKE WILLIAMS & SORENSEN	MAR 25-RETAIN	05/08/2025	9002139	\$15,000.00
US BANK	PL-ATTORNEY DINNER FOR COUNCIL MEETING 4/9	05/15/2025	108270	\$29.95

TOTAL LEGAL SERVICES**\$23,289.28****1005300 - GENERAL FUND - FINANCE**

STAPLES CONTRACT & COMMERCIAL	DESK PAD/BNDR CLIPS/DIVIDERS/HGHLTRS/DUSTER	05/08/2025	108259	\$12.95
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-PLANNER	05/08/2025	9002137	\$11.72
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-PENS	05/08/2025	9002137	\$10.84

TOTAL GENERAL FUND - FINANCE**\$35.51****1005350 - SUPPORT SERVICES**

STAPLES CONTRACT & COMMERCIAL	DESK PAD/BNDR CLIPS/DIVIDERS/HGHLTRS/DUSTER	05/08/2025	108259	\$47.78
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-PURELL	05/08/2025	9002137	\$21.82
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-COFFEE/PLATES	05/08/2025	9002137	\$67.62
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-COFFEE/DISH SOAP	05/08/2025	9002137	\$108.01
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-PAPER PLATES/BOWLS	05/08/2025	9002137	\$60.13
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-MANILA ENVELOPES	05/08/2025	9002137	\$38.14
CULLIGAN OF SAN DIEGO	APR 25- WATER/MAY 25-EQUIPMENT-CH	05/15/2025	108274	\$211.49
CULLIGAN OF SAN DIEGO	MAY 25-EQUIPMENT-PW	05/15/2025	108274	\$75.10
CULLIGAN OF SAN DIEGO	APR 25- WATER/MAY 25-EQUIPMENT-LC	05/15/2025	108274	\$41.67

TOTAL SUPPORT SERVICES**\$671.76****1005400 - HUMAN RESOURCES**

LIEBERT CASSIDY INC	MAR 25-LCW FIRE FLSA STUDY/ANALYSIS	05/08/2025	108253	\$3,525.00
EMPLOYMENT DEVELOPMENT DEPARTMENT	932-0244-8 SUI PE 03/31/25	05/08/2025	108251	\$2,053.00
US BANK	EFAX SERVICES	05/15/2025	108270	\$49.99
US BANK	GET WELL FLOWERS	05/15/2025	108269	\$130.50
US BANK	JOB POSTING - MANAGEMENT ANALYST (CITY CLERK)	05/15/2025	108269	\$350.00
US BANK	MS SENIOR LG INTERVIEW PANEL SUPPLIES	05/15/2025	108270	\$42.21
US BANK	EE REIMBURSED	05/15/2025	108270	\$56.13
US BANK	EXTENSION CORD	05/15/2025	108270	\$16.30
US BANK	BUSINESS CARDS	05/15/2025	108270	\$25.94
US BANK	CPS PBLIC RISK TRN	05/15/2025	108269	\$199.00
US BANK	EFAX SERVICES	05/15/2025	108270	\$49.99
US BANK	PERSONNEL FILES	05/15/2025	108270	\$78.28
US BANK	CERTIFIED MAIL	05/15/2025	108270	\$9.68
US BANK	ONLINE AUTISM TRAINING (150 LICENSES)	05/15/2025	108269	\$490.00
US BANK	ADMIN PROF DAY	05/15/2025	108269	\$84.57
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$17.98
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99

US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATORY TRAINING CERT	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED TRAINING	05/15/2025	108270	\$8.99

TOTAL HUMAN RESOURCES**\$7,295.44****1005450 - INFORMATION SERVICES**

360 GLOBAL TECHNOLOGY LLC	MAY 25-WEBSITE HOSTING	05/08/2025	9002135	\$600.00
VERIZON WIRELESS SD	670601022-0001-03/24/25-04/23/25	05/08/2025	108260	\$128.05
FISHER INTEGRATED, INC.	APR 25-WEB STREAMING SERVICES	05/08/2025	9002141	\$800.00
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-FIBER OPTIC CABLE/USB EXTNSN CABLE	05/08/2025	9002137	\$196.32
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-HDMI HDTV ADAPTER	05/08/2025	9002137	\$20.65
AMAZON.COM SALES, INC	17P3-4RJX-KCWM-USB JACK ADAPTER	05/08/2025	9002137	\$8.58
US BANK	MONTHLY CONSTANT CONTACT EMAIL SUBSCRIPTION	05/15/2025	108269	\$98.00
US BANK	MISAC MEMBERSHIP	05/15/2025	108270	\$65.00
US BANK	REPLACE FAILED SERVER HARD DRIVES	05/15/2025	108269	\$413.25
US BANK	MONTHLY CONSTANT CONTACT	05/15/2025	108269	\$98.00
US BANK	EXTERNAL HARD DRIVE	05/15/2025	108269	\$173.99
US BANK	NEW REPLACEMENT ROUTER	05/15/2025	108270	\$73.94
US BANK	OTTERBOX CASES FOR FIRE TRUCK IPADS	05/15/2025	108269	\$119.60
US BANK	VPN CERTIFICATE RENEWAL	05/15/2025	108269	\$984.00

TOTAL INFORMATION SERVICES**\$3,779.38****1005550 - PLANNING**

US BANK	CEQA BOOK FOR 2025	05/15/2025	108270	\$47.56
US BANK	APA/AICP MEMBERSHIP DUES	05/15/2025	108269	\$813.00

TOTAL PLANNING**\$860.56****1005590 - CODE ENFORCEMENT**

WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$93.91
US BANK	NEW STAFF UNIFORM SHIRT	05/15/2025	108269	\$113.91

TOTAL CODE ENFORCEMENT**\$207.82****1006120 - FIRE DEPARTMENT**

ACE UNIFORMS LLC	NAME TAG	05/08/2025	9002136	\$18.40
ACE UNIFORMS LLC	NAMETAG	05/08/2025	9002136	\$19.34
ACE UNIFORMS LLC	NAMETAG	05/08/2025	9002136	\$19.34
BUSINESS PRINTING COMPANY INC	BUSINESS CARDS	05/08/2025	108248	\$739.79
L. N. CURTIS & SONS INC	BOOTS	05/08/2025	108255	\$1,856.68
AFECO INC	PANTS/SEWING/OUTER SHELL	05/08/2025	108258	\$47.86
AFECO INC	OUTERSHELL/SEWING/PATCH RPR/PANT RPR	05/08/2025	108258	\$311.49
AFECO INC	TURNOUT CLEANING	05/08/2025	108258	\$526.50
MUNICIPAL EMERGENCY SERVICES, INC	SCBA FLOW TEST	05/08/2025	9002144	\$1,000.00
WEX BANK	MAR 25-AUTO FUEL	05/08/2025	108261	\$1,597.76
CITY OF ENCINITAS	JUL-DEC 24-ENC FMS	05/15/2025	108273	\$288,364.00
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$58.86

ACE UNIFORMS LLC	SHIRTS/EMBRDY	05/15/2025	9002148	\$136.37
REGIONAL COMMS SYS MS 056 RCS	APR 25-FIRE RADIOS	05/15/2025	108284	\$1,298.00
REGIONAL COMMS SYS MS 056 RCS	APR 25-SHERIFF RADIOS	05/15/2025	108284	\$796.50
REGIONAL COMMS SYS MS 056 RCS	APR 25-CAP CODE	05/15/2025	108284	\$32.50
AFECO INC	TURNOUT CLEANING	05/15/2025	108291	\$405.75
PARKHOUSE TIRE INC	REAR AXEL REPLACEMENT	05/15/2025	108283	\$2,248.71
US BANK	FS SUPPLIES	05/15/2025	108269	\$1,105.68
US BANK	MAINTENANCE LADDER	05/15/2025	108269	\$173.96
US BANK	OFFICE SUPPLIES	05/15/2025	108270	\$161.88
US BANK	MOUNTING EQUIPMENT	05/15/2025	108270	\$63.85
US BANK	GEAR LETTERING DECALS	05/15/2025	108270	\$7.35
US BANK	HALLIGON TOOL	05/15/2025	108269	\$275.24
US BANK	BOLT CUTTER	05/15/2025	108269	\$254.95
US BANK	INK FOR PRINTERS	05/15/2025	108269	\$104.16
US BANK	TOWEL SUPPLIES	05/15/2025	108269	\$95.98
US BANK	STATION CLEANING SUPPLIES	05/15/2025	108269	\$505.16
US BANK	CLEANING SUPPLIES	05/15/2025	108270	\$60.88
US BANK	SHOWER SUPPLIES	05/15/2025	108270	\$26.09
US BANK	SHOWER SUPPLIES	05/15/2025	108270	\$29.83
US BANK	POSTAGE FOR THE BADGE PINNING CEREMONY INVITES	05/15/2025	108270	\$2.92
US BANK	FOOD/DRINKS NCD MEETING	05/15/2025	108270	\$25.98
US BANK	FOOD/DRINKS NCD MEETING	05/15/2025	108269	\$159.56
US BANK	BATTERY MOUNTS	05/15/2025	108270	\$18.43
US BANK	TOOL LUBRICANT	05/15/2025	108270	\$76.42
US BANK	OIL	05/15/2025	108270	\$53.20
US BANK	VOLTAGE CONVERTER	05/15/2025	108270	\$52.17
US BANK	REPLACEMENT OF FIRE STATION TUPPERWARE	05/15/2025	108270	\$78.28
US BANK	REPLACEMENT OF FIRE STATION VACUUM	05/15/2025	108269	\$619.85
US BANK	BOOTS	05/15/2025	108269	\$224.16
TOTAL FIRE DEPARTMENT				\$303,653.83
1006130 - ANIMAL CONTROL				
SAN DIEGO HUMANE SOCIETY & S.P.C.A.	MAY 25-ANIMAL SERVICES	05/08/2025	108257	\$7,603.00
TOTAL ANIMAL CONTROL				\$7,603.00
1006150 - CIVIL DEFENSE				
AT&T CALNET 3	9391012275-02/24/25-03/23/25	05/15/2025	108266	\$155.55
AT&T CALNET 3	9391012275-03/24/25-04/23/25	05/15/2025	108267	\$155.55
TOTAL CIVIL DEFENSE				\$311.10
1006170 - MARINE SAFETY				
AMIGO CUSTOM SCREENPRINTS	MS UNIFORMS	05/08/2025	108247	\$280.78
CULLIGAN OF SAN DIEGO	FEB 25-EQUIPMENT-MS	05/08/2025	108250	\$58.00
CULLIGAN OF SAN DIEGO	APR 25-EQUIPMENT-MS	05/08/2025	108250	\$58.00
CULLIGAN OF SAN DIEGO	MAY 25-EQUIPMENT-MS	05/08/2025	108250	\$58.00
ACE UNIFORMS LLC	PANTS/SHIRTS/SEWINGS	05/08/2025	9002136	\$344.78
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$1,222.21
US BANK	BLS RECERT	05/15/2025	108270	\$81.00
US BANK	LUNCH FOR TRAINING	05/15/2025	108269	\$192.00
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	STRAPS FOR BASKET	05/15/2025	108270	\$36.98
US BANK	10 2-GAL STORAGE BINS FOR UNIFORM STORAGE	05/15/2025	108269	\$347.89

US BANK	ABANDONED BOAT DISPOSAL	05/15/2025	108269	\$510.00
US BANK	ABANDONED VESSEL TOW	05/15/2025	108269	\$1,020.00
US BANK	BUNGEE CORDS	05/15/2025	108270	\$11.71
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MEDICAL EQUIPMENT BOXES	05/15/2025	108269	\$394.71
US BANK	MEDICAL SUPPLIES	05/15/2025	108269	\$88.83
US BANK	MEDICAL SUPPLIES	05/15/2025	108269	\$630.27
US BANK	MEDICAL SUPPLIES	05/15/2025	108269	\$84.79
US BANK	MEDICAL SUPPLIES	05/15/2025	108270	\$27.16
US BANK	PWC REPAIR	05/15/2025	108269	\$751.00
US BANK	REFUND DUE TO DEFECTIVE TRAILER LIGHTS	05/15/2025	108270	(\$52.18)
US BANK	SNORKELS FOR CODE X BAGS	05/15/2025	108269	\$81.57
US BANK	TRAILER LIGHTS	05/15/2025	108270	\$28.12
US BANK	TRAILER REPAIR (PWC)	05/15/2025	108270	\$52.18
US BANK	TRAILER REPAIR (PWC)	05/15/2025	108270	\$68.50
US BANK	TRAINING	05/15/2025	108270	\$8.99
US BANK	TRAINING	05/15/2025	108270	\$8.99
US BANK	TRAINING	05/15/2025	108270	\$8.99
US BANK	ADDITIONAL USER FOR SCHEDULING SOFTWARE	05/15/2025	108270	\$3.25
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	MEDICAL SUPPLY ORDER	05/15/2025	108269	\$853.74
US BANK	SCHEDULING SOFTWARE MARCH	05/15/2025	108269	\$246.40
US BANK	GLOVES FOR RWC CLASS	05/15/2025	108270	\$12.52
US BANK	PWC OIL CHANGE SUPPLIES	05/15/2025	108269	\$85.06
US BANK	INTERVIEW PANELIST LUNCH	05/15/2025	108269	\$141.80
SUNBELT RENTALS, INC.	LOADER-FORK LIFT	05/15/2025	108293	\$1,670.71
US BANK	SERVICE OF SCUBA REGULATORS	05/15/2025	108269	\$659.92
US BANK	WINCH FOR PWC	05/15/2025	108269	\$81.54
US BANK	FRAMES FOR STAFF PHOTOS	05/15/2025	108270	\$32.61
US BANK	LUNCH FOR RECURRENT TRAINING	05/15/2025	108269	\$119.77
US BANK	BLS CERTS	05/15/2025	108269	\$162.00
US BANK	RED CROSS EMR RECEIPT	05/15/2025	108269	\$235.00
US BANK	KEYS	05/15/2025	108270	\$77.58
US BANK	KEYS & MISC. KEY ACCESSORIES.	05/15/2025	108270	\$30.57
US BANK	BADGES AND NAME PLATES	05/15/2025	108269	\$373.80
US BANK	CALIFORNIA BOATERS CARD	05/15/2025	108270	\$10.00
US BANK	WASHING MACHINE REPAIR AT HQ	05/15/2025	108269	\$246.88
US BANK	SR GUARD UNIFORMS	05/15/2025	108269	\$344.80
US BANK	ORGANIZATION FOR DIVE LOCKERS	05/15/2025	108270	\$59.65
US BANK	FOOD FOR RECURRENT TRAINING	05/15/2025	108269	\$182.55
US BANK	SCHEDULING SOFTWARE APRIL INVOICE	05/15/2025	108269	\$250.60
US BANK	SCHEDULING SOFTWARE	05/15/2025	108270	\$7.28
US BANK	ROPE RESCUE TRAINING THROUGH RESCUE 3	05/15/2025	108269	\$654.78
US BANK	TOWER PHONE AND PHONE LINE	05/15/2025	108270	\$40.20
US BANK	4 BLACK PHONES FOR TOWERS	05/15/2025	108269	\$160.88
US BANK	OFFICE SUPPLIES	05/15/2025	108269	\$126.06
US BANK	PAINT TAPE	05/15/2025	108270	\$48.79

TOTAL MARINE SAFETY**\$13,384.94**

1006510 - ENGINEERING

UNDERGROUND SVC ALERT OF SOCAL INC	APR 25-DIG ALERT	05/15/2025	9002157	\$108.05
JOHN F VEACH	BEACH HANDRAIL REPAIR	05/15/2025	108290	\$4,985.00
CALIFORNIA BACKFLOW & CHLORINATION LLC	BACKFLOW TEST	05/15/2025	108271	\$1,800.00
VICTOR MAGANA GONZALEZ	MILEAGE: 04/24/25	05/15/2025	108294	\$43.26
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$176.48
US BANK	JOINT APWA-ASCE LUNCH	05/15/2025	108270	\$80.00
US BANK	WASTE WATER COMPLIANCE TRAINING	05/15/2025	108269	\$513.97
US BANK	2024 GREENBOOK	05/15/2025	108269	\$166.23
US BANK	APWA LUNCH - APRIL 2025	05/15/2025	108269	\$120.00
US BANK	MSA & APWA	05/15/2025	108269	\$109.20
TOTAL ENGINEERING				\$8,102.19

1006520 - ENVIRONMENTAL SERVICES

IDRAINS LLC	O- SEWER-STORM MAINT & VIDEO INSPECTIONS	05/15/2025	108263	\$2,680.00
IDRAINS LLC	O- SEWER-STORM MAINT & VIDEO INSPECTIONS	05/15/2025	108263	\$670.00
MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$16.97
MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$16.96
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$513.38
SANTA FE IRRIGATION DISTRICT	005506-014 - 04/02/25-05/01/25	05/15/2025	108287	\$184.54
TOTAL ENVIRONMENTAL SERVICES				\$4,081.85

1006530 - STREET MAINTENANCE

MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$27.55
MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$27.56
BFS GROUP OF CALIFORNIA LLC	SPRAY PAINT	05/15/2025	108276	\$139.71
BFS GROUP OF CALIFORNIA LLC	WIRE BRUSH/MSKING PAPER/TAPE	05/15/2025	108276	\$22.83
BFS GROUP OF CALIFORNIA LLC	HACKSAW	05/15/2025	108276	\$10.27
BFS GROUP OF CALIFORNIA LLC	PAINT/GLOVES	05/15/2025	108276	\$67.38
BFS GROUP OF CALIFORNIA LLC	BLACKTOP PATCH	05/15/2025	108276	\$190.20
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$465.26
SDG&E CO INC	UTILITIES-03/01/25-04/08/25	05/15/2025	108288	\$225.33
SDG&E CO INC	UTILITIES-03/08/25-04/08/25	05/15/2025	108288	\$442.13
US BANK	GRAFFITI REMOVAL AEROSOL	05/15/2025	108269	\$148.97
US BANK	FUSES FOR EMERGENCY FLASHERS	05/15/2025	108270	\$10.84
US BANK	FIRE TORCH FOR ASPHALT	05/15/2025	108270	\$52.15
US BANK	WEED WHIP HEAD	05/15/2025	108270	\$34.78
SANTA FE IRRIGATION DISTRICT	011695-000 - 04/01/25-04/30/25	05/15/2025	108287	\$114.11
TOTAL STREET MAINTENANCE				\$1,979.07

1006540 - TRAFFIC SAFETY

REDFLEX TRAFFIC SYSTEMS, INC	APR 25- RED LIGHT CAMERA ENFORCEMENT	05/15/2025	9002154	\$8,115.87
DEPARTMENT OF TRANSPORTATION	JAN-MAR 25- TRAFFIC SIGNALS	05/15/2025	108275	\$258.46
DEPARTMENT OF TRANSPORTATION	JAN-MAR 25- TRAFFIC SIGNALS	05/15/2025	108275	\$955.01
ALL CITY MANAGEMENT SERVICES, INC	CROSSING GUARDS-04/13/25-04/26/25	05/15/2025	9002149	\$12,851.56
SDG&E CO INC	UTILITIES-03/01/25-04/08/25	05/15/2025	108288	\$95.72
SDG&E CO INC	UTILITIES-03/08/25-04/08/25	05/15/2025	108288	\$591.52
AT&T CALNET 3	9391012279-03/24/25-04/23/25	05/15/2025	108264	\$67.85
TOTAL TRAFFIC SAFETY				\$22,935.99

1006550 - STREET CLEANING

SCA OF CA, LLC	APR 25- STREET SWEEPING SERVICES	05/15/2025	9002156	\$3,952.53
SANTA FE IRRIGATION DISTRICT	011695-000 - 04/01/25-04/30/25	05/15/2025	108287	\$67.01
TOTAL STREET CLEANING				\$4,019.54

1006560 - PARK MAINTENANCE

MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$20.13
MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$20.14
CABLE PIPE AND LEAK DETECTION	LEAK REPAIR	05/15/2025	108268	\$475.00
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$96.26
US BANK	DISTILLERY LOT TREES	05/15/2025	108269	\$1,472.46
US BANK	DISTILLERY LOT TREES	05/15/2025	108269	\$240.79
US BANK	DISTILLERY LOT TREES	05/15/2025	108269	\$347.29
US BANK	SUNSCREEN FOR PUBLIC WORKS STAFF	05/15/2025	108270	\$38.79
US BANK	PAINT THINNER FOR FCP DOORS	05/15/2025	108270	\$51.12
US BANK	PAINT THINNER	05/15/2025	108270	\$18.31
US BANK	RECYCLE LINERS	05/15/2025	108269	\$309.24
US BANK	CITY HALL IRRIGATION CONTROLLER	05/15/2025	108269	\$344.52
SANTA FE IRRIGATION DISTRICT	005506-000 - 03/05/25-05/01/25	05/15/2025	108287	\$115.80
SANTA FE IRRIGATION DISTRICT	005506-001 - 03/05/25-05/01/25	05/15/2025	108287	\$115.80
SANTA FE IRRIGATION DISTRICT	005506-002 - 03/05/25-05/01/25	05/15/2025	108287	\$494.13
SANTA FE IRRIGATION DISTRICT	005506-004 - 03/05/25-05/01/25	05/15/2025	108287	\$115.80
SANTA FE IRRIGATION DISTRICT	005506-005 - 03/05/25-05/01/25	05/15/2025	108287	\$274.64
SANTA FE IRRIGATION DISTRICT	005506-006 - 03/05/25-05/01/25	05/15/2025	108287	\$187.54
SANTA FE IRRIGATION DISTRICT	005506-007 - 03/05/25-05/01/25	05/15/2025	108287	\$133.98
SANTA FE IRRIGATION DISTRICT	005506-009 - 03/05/25-05/01/25	05/15/2025	108287	\$115.80
SANTA FE IRRIGATION DISTRICT	005506-010 - 03/05/25-05/01/25	05/15/2025	108287	\$230.94
SANTA FE IRRIGATION DISTRICT	005506-011 - 03/05/25-05/01/25	05/15/2025	108287	\$409.29
SANTA FE IRRIGATION DISTRICT	005506-012 - 03/05/25-05/01/25	05/15/2025	108287	\$1,421.31
SANTA FE IRRIGATION DISTRICT	005506-013 - 03/05/25-05/01/25	05/15/2025	108287	\$140.04
SANTA FE IRRIGATION DISTRICT	005979-001 - 03/05/25-05/01/25	05/15/2025	108287	\$137.53
SANTA FE IRRIGATION DISTRICT	012448-000 - 03/05/25-05/01/25	05/15/2025	108287	\$187.54
SANTA FE IRRIGATION DISTRICT	012448-001 - 03/05/25-05/01/25	05/15/2025	108287	\$121.24
SANTA FE IRRIGATION DISTRICT	005506-018 - 04/01/25-04/30/25	05/15/2025	108287	\$211.85
SANTA FE IRRIGATION DISTRICT	005506-019 - 04/01/25-04/30/25	05/15/2025	108287	\$782.55

TOTAL PARK MAINTENANCE**\$8,629.83****1006570 - PUBLIC FACILITIES**

REAL ESTATE CONSULTING & SERVICES INC	FY25 ON-CALL AS-NEEDED HANDYMAN	05/15/2025	9002153	\$500.19
CALIFORNIA OFFICE CLEANING, INC	APR 25- JANITORIAL/CUSTODIAL SVC	05/15/2025	9002150	\$8,455.00
SEASIDE HEATING & AIR CONDITIONING	MAY 25- HVAC SERVICES-MS	05/15/2025	108289	\$120.00
SEASIDE HEATING & AIR CONDITIONING	MAY 25-HVAC SERVICES-CH	05/15/2025	108289	\$360.00
STANDARD PLUMBING SUPPLY COMPANY	CLOSET SPUD/COUPLNG	05/15/2025	108292	\$35.27
STANDARD PLUMBING SUPPLY COMPANY	CLOSET KIT/VACUUM BREAKER/CLOSET SPUD/BLK CVR CAP	05/15/2025	108292	\$190.13
STANDARD PLUMBING SUPPLY COMPANY	GASFL/CPLNG	05/15/2025	108292	\$102.53
STANDARD PLUMBING SUPPLY COMPANY	WATER HEATERS	05/15/2025	108292	\$125.00
CINTAS CORPORATION NO. 2	FIRST AID SUPPLIES-CH	05/15/2025	108272	\$369.42
SANDIEGO COUNTY-AIR POLLUTION	JUN 25-JUN 26-EMISSIONS RENEWAL FEE	05/15/2025	108286	\$687.00
BFS GROUP OF CALIFORNIA LLC	HOOKS/BUNGEE CORDS	05/15/2025	108276	\$20.12
BFS GROUP OF CALIFORNIA LLC	FACE SHIELDS/LUMBER ASSMNT	05/15/2025	108276	\$31.09
BFS GROUP OF CALIFORNIA LLC	BATTERY PAK/HEX BOLT/LUMBER	05/15/2025	108276	\$69.57
BFS GROUP OF CALIFORNIA LLC	GLOVES/SAW BLADE/JOINT COMPND/WALLBRD BLADE	05/15/2025	108276	\$69.03
BFS GROUP OF CALIFORNIA LLC	O-RINGS/CLOSET SPUD WASHERS	05/15/2025	108276	\$18.54
BFS GROUP OF CALIFORNIA LLC	SPADE DRILL BITS	05/15/2025	108276	\$23.96
BFS GROUP OF CALIFORNIA LLC	TAILPIECE/PIPE EXTENSION/P TRAP	05/15/2025	108276	\$17.58
BFS GROUP OF CALIFORNIA LLC	GLOVES/SEALANT	05/15/2025	108276	\$57.20

BFS GROUP OF CALIFORNIA LLC	PAINT ROLLERS/PAIL LINER	05/15/2025	108276	\$16.70
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$160.43
SDG&E CO INC	UTILITIES-03/01/25-04/08/25	05/15/2025	108288	\$2,253.10
SDG&E CO INC	UTILITIES-03/08/25-04/08/25	05/15/2025	108288	\$6,397.08
US BANK	A/C DUCT SEALANT	05/15/2025	108269	\$89.04
US BANK	REFRIGERATOR WATER FILTER	05/15/2025	108270	\$29.35
US BANK	PAINT FOR FCP RESTROOM DOORS	05/15/2025	108269	\$256.32
US BANK	CITY CLERK'S OFFICE STRAP	05/15/2025	108270	\$58.30
SANTA FE IRRIGATION DISTRICT	005506-008 - 03/05/25-05/01/25	05/15/2025	108287	\$506.25
TOTAL PUBLIC FACILITIES				\$21,018.20
1007100 - COMMUNITY SERVICES				
US BANK	MMASC ANNUAL MEMBERSHIP DUES	05/15/2025	108269	\$125.00
TOTAL COMMUNITY SERVICES				\$125.00
1007110 - GF-RECREATION				
ABLE PATROL & GUARD INC	APR 25-FCCC GUARD PATROL	05/08/2025	108246	\$864.00
CALIFORNIA OFFICE CLEANING, INC	APR 25-FCCC CLEANING	05/08/2025	9002140	\$600.00
US BANK	PROFESSIONAL ORGANIZATION ANNUAL DUES	05/15/2025	108269	\$170.00
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	TAPE & KLEENEX FOR LA COLONIA	05/15/2025	108270	\$17.91
US BANK	CPRS DISTRICT 12 AWARD BREAKFAST	05/15/2025	108269	\$450.00
TOTAL GF-RECREATION				\$2,110.90
1205460 - SELF INSURANCE RETENTION				
US BANK	PARMA HOTEL	05/15/2025	108269	\$699.66
TOTAL SELF INSURANCE RETENTION				\$699.66
1355450 - ASSET REPLACEMENT-INFO SYS				
360 GLOBAL TECHNOLOGY LLC	APR 25-DRUPAL UPGRADE	05/08/2025	9002135	\$5,000.00
US BANK	COREY'S REPLACEMENT LAPTOP	05/15/2025	108269	\$1,419.64
TOTAL ASSET REPLACEMENT-INFO SYS				\$6,419.64
1356170 - ASSET REPLACEMENT-MARN SFTY				
N MOTORS IRVINE, LLC	ASSET RPLCMNT TRUCK REMAINING BALANCE	05/08/2025	108256	\$1,307.88
US BANK	TRUCK RACK PURCHASE	05/15/2025	108269	\$1,309.14
US BANK	TRUCK RACKS FOR NEW TRUCK ASSET	05/15/2025	108269	\$1,097.19
US BANK	TRUCK RACK RETURN	05/15/2025	108269	(\$1,309.14)
US BANK	OUTFITTING SUPPLIES FOR NEW PWC	05/15/2025	108269	\$100.86
US BANK	PFD FOR NEW PWC	05/15/2025	108269	\$202.78
US BANK	RWC/CLIFF RESCUE HELMET	05/15/2025	108269	\$391.99
TOTAL ASSET REPLACEMENT-MARN SFTY				\$3,100.70
1357110 - ASSET REPLACEMENT- RECREATION				
DOWNTOWN FORD SALES	PARKS & REC VEHICLE PURCHASE	05/15/2025	108277	\$58,770.42
TOTAL ASSET REPLACEMENT- RECREATION				\$58,770.42
2037510 - HIGHWAY 101 LANDSC #33				
SDG&E CO INC	UTILITIES-03/08/25-04/08/25	05/15/2025	108288	\$2,452.87
SANTA FE IRRIGATION DISTRICT	005979-000 - 03/05/25-05/01/25	05/15/2025	108287	\$448.84
TOTAL HIGHWAY 101 LANDSC #33				\$2,901.71
2047520 - MID 9C SANTA FE HILLS				
SANTA FE HILLS HOA	APR 25- SANTA FE HILLS HOA MID	05/15/2025	9002155	\$18,625.00
SANTA FE HILLS HOA	MAY 25- SANTA FE HILLS HOA MID	05/15/2025	9002155	\$18,625.00
SANTA FE IRRIGATION DISTRICT	005979-014 - 04/01/25-04/30/25	05/15/2025	108287	\$839.62
SANTA FE IRRIGATION DISTRICT	005979-015 - 04/01/25-04/30/25	05/15/2025	108287	\$409.40
SANTA FE IRRIGATION DISTRICT	005979-016 - 04/01/25-04/30/25	05/15/2025	108287	\$462.08

SANTA FE IRRIGATION DISTRICT	005979-017 - 04/01/25-04/30/25	05/15/2025	108287	\$52.56
SANTA FE IRRIGATION DISTRICT	005979-018 - 04/01/25-04/30/25	05/15/2025	108287	\$100.85
SANTA FE IRRIGATION DISTRICT	005979-019 - 04/01/25-04/30/25	05/15/2025	108287	\$122.80
SANTA FE IRRIGATION DISTRICT	005979-020 - 04/01/25-04/30/25	05/15/2025	108287	\$580.61
SANTA FE IRRIGATION DISTRICT	005979-021 - 04/01/25-04/30/25	05/15/2025	108287	\$598.17
SANTA FE IRRIGATION DISTRICT	005979-022 - 04/01/25-04/30/25	05/15/2025	108287	\$475.25
SANTA FE IRRIGATION DISTRICT	005979-023 - 04/01/25-04/30/25	05/15/2025	108287	\$400.62
SANTA FE IRRIGATION DISTRICT	005979-024 - 04/01/25-04/30/25	05/15/2025	108287	\$413.79
SANTA FE IRRIGATION DISTRICT	005979-025 - 04/01/25-04/30/25	05/15/2025	108287	\$633.29
SANTA FE IRRIGATION DISTRICT	005979-026 - 04/01/25-04/30/25	05/15/2025	108287	\$743.04
TOTAL MID 9C SANTA FE HILLS				\$43,082.08
2057530 - MID 9E ISLA VERDE				
ISLA VERDE HOA	APR 25- ISLA VERDE HOA MID	05/15/2025	108278	\$433.33
ISLA VERDE HOA	MAY 25- ISLA VERDE HOA MID	05/15/2025	108278	\$433.33
TOTAL MID 9E ISLA VERDE				\$866.66
2077550 - MID 9H SAN ELIJO #2				
SAN ELIJO HILLS II HOA	APR 25- SAN ELIJO HOA MID	05/15/2025	108285	\$11,100.00
SAN ELIJO HILLS II HOA	MAY 25- SAN ELIJO HOA MID	05/15/2025	108285	\$11,100.00
TOTAL MID 9H SAN ELIJO #2				\$22,200.00
2087580 - COASTAL RAIL TRAIL MAINT				
SANTA FE IRRIGATION DISTRICT	005506-003 - 03/05/25-05/01/25	05/15/2025	108287	\$187.54
SANTA FE IRRIGATION DISTRICT	005506-020 - 04/01/25-04/30/25	05/15/2025	108287	\$1,651.53
TOTAL COASTAL RAIL TRAIL MAINT				\$1,839.07
2117600 - STREET LIGHTING DISTRICT				
SDG&E CO INC	UTILITIES-03/01/25-04/08/25	05/15/2025	108288	\$9,783.64
TOTAL STREET LIGHTING DISTRICT				\$9,783.64
2146120 - FIRE MITIGATION FEES				
ACE UNIFORMS LLC	HAT	05/08/2025	9002136	\$91.58
ACE UNIFORMS LLC	CREDIT MEMO	05/08/2025	9002136	(\$75.41)
ACE UNIFORMS LLC	HAT	05/15/2025	9002148	\$91.58
TOTAL FIRE MITIGATION FEES				\$107.75
2465200 - MISC GRANTS - CM				
STAPLES CONTRACT & COMMERCIAL	CUTLERY-FIESTA DEL SOL	05/08/2025	108259	\$1,580.40
US BANK	RETURN SHIPPING	05/15/2025	108270	\$6.00
US BANK	SB1383 EDIBLE FOOD RECOVERY SUPPLIES	05/15/2025	108270	\$78.55
US BANK	EE LUNCH AND LEARN CATERING	05/15/2025	108269	\$877.63
TOTAL MISC GRANTS - CM				\$2,542.58
2505570 - COASTAL BUSINESS/VISITORS				
US BANK	EGG HUNT EVENT SUPPLIES	05/15/2025	108269	\$174.81
US BANK	EGG HUNT EVENT SUPPLIES	05/15/2025	108270	\$81.46
US BANK	SPRING EGG HUNT EVENT SUPPLIES	05/15/2025	108269	\$409.76
TOTAL COASTAL BUSINESS/VISITORS				\$666.03
2556180 - JUNIOR LIFEGUARDS				
US BANK	CALENDLY MONTHLY FEE	05/15/2025	108270	\$20.00
US BANK	FOOD FOR SD COUNTY JUNIOR LIFEGUARD DIRECTORS MEETING	05/15/2025	108270	\$57.39
US BANK	JG PATCHES	05/15/2025	108269	\$585.00
US BANK	MANDATED REPORTER TRAINING	05/15/2025	108270	\$8.99
US BANK	SWIM TEST CARDS	05/15/2025	108269	\$108.74
US BANK	CALENDLY APPOINTMENT SCHEDULING	05/15/2025	108270	\$20.00

US BANK	JG OFFICE TRAILER	05/15/2025	108269	\$423.04
US BANK	JG TRAILER RENTAL	05/15/2025	108269	\$1,421.41
EVAN MASON	MILEAGE-03/26-03/28 CA SURF ASSOC MTG	05/15/2025	108280	\$238.00
EVAN MASON	03/26/28 CSLSA MEETING	05/15/2025	108280	\$65.00
TOTAL JUNIOR LIFEGUARDS				\$2,947.57
2557110 - CAMP PROGRAMS				
US BANK	DAY CAMP FIELD TRIP ADMISSIONS DEPOSIT	05/15/2025	108269	\$125.00
TOTAL CAMP PROGRAMS				\$125.00
2706120 - PUBLIC SAFETY- FIRE				
LINDSAY VAMPOLA	CSA.17.24-MCI APPLICATIONS-JAN 24	05/08/2025	108254	\$336.00
LINDSAY VAMPOLA	CSA.17.24-MEDICAL SUPPLIES	05/08/2025	108254	\$336.00
1582 MEDICAL CORPORATION	FIRE EMPLOYEE PHYSICALS (10/28/24 - 11/6/24)	05/15/2025	108262	\$16,583.33
US BANK	CSA-17 IV BAGS	05/15/2025	108269	\$147.42
US BANK	OUTFITTING FIRE PREVENTION MAVERICK	05/15/2025	108269	\$173.99
US BANK	OUTFITTING FIRE PREVENTION MAVERICK	05/15/2025	108269	\$364.18
TOTAL PUBLIC SAFETY- FIRE				\$17,940.92
3207220 - CAPITAL LEASE FUND				
CITY NATIONAL BANK	CHVRON#12-015: 06/08/25	05/08/2025	108249	\$31,755.30
CITY NATIONAL BANK	CHVRON#12-015: 06/08/25	05/08/2025	108249	\$3,431.71
TOTAL CAPITAL LEASE FUND				\$35,187.01
5097700 - SANITATION				
MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$10.60
MISSION LINEN & UNIFORM INC	FY25 UNIFORM SERVICES FOR PUBLIC WORKS	05/15/2025	108282	\$10.59
WEX FLEET UNIVERSAL	04/08/25-05/07/25-AUTO FUEL	05/15/2025	108295	\$192.52
AT&T CALNET 3	9391012277-03/24/25-04/23/25	05/15/2025	108265	\$19.92
SANTA FE IRRIGATION DISTRICT	005506-014 - 04/02/25-05/01/25	05/15/2025	108287	\$553.62
TOTAL SANITATION				\$787.25
6527810 - SUCCESSOR AGENCY				
COMPUTERSHARE CORPORATE TRUST	INT/PRIN 2017TA BOND 06/01	05/16/2025	9002158	\$30,817.92
COMPUTERSHARE CORPORATE TRUST	INT/PRIN 2017TA BOND 06/01	05/16/2025	9002158	\$70,200.00
COMPUTERSHARE CORPORATE TRUST	INT/PRIN 2017TA BOND 06/01	05/16/2025	9002158	(\$284.31)
TOTAL SUCCESSOR AGENCY				\$100,733.61
REPORT TOTAL:				\$782,504.10



STAFF REPORT

CITY OF SOLANA BEACH

TO: Honorable Mayor and City Councilmembers
FROM: Alyssa Muto, City Manager
MEETING DATE: June 4, 2025
ORIGINATING DEPT: Fire Department – Josh Gordon, Fire Chief
SUBJECT: **Consideration of Resolution 2025-067 Accepting State-Mandated Annual Fire Inspections Report in Compliance with SB 1205**

BACKGROUND:

On September 27, 2018, the Governor of the State of California signed Senate Bill No. 1205 (SB 1205) mandating that every city fire department shall report annually to its administering authority on its compliance with the Health and Safety Code, Sections 13146.2 and 13146.3. The bill states that the report shall occur when the administering authority discusses its annual budget, or at another time determined by the administering authority.

The California State Fire Marshal, through the California Health and Safety Code, mandates that certain occupancy types shall be inspected annually. These mandated occupancy types include private and public schools, hotels, motels, lodging houses and apartment/condominium buildings in accordance with California Health and Safety Code Section 13146.2 and 13146.3. The purpose of annual fire inspections is to mitigate known hazards, reduce risk to the community and ensure reasonable compliance with the California Fire Code.

This item is before the City Council to request approval of Resolution 2025-067 (Attachment 1) accepting the state-mandated annual fire inspection report in compliance with SB 1205.

DISCUSSION:

The California State Fire Marshal, through the California Health and Safety Code, mandates that certain occupancy types shall be inspected annually. These mandated

COUNCIL ACTION:

occupancy types include private and public schools, hotels, motels, lodging houses and apartment/condominium buildings in accordance with California Health and Safety Code Section 13146.2 and 13146.3. The purpose of annual fire inspections is to mitigate known hazards, reduce risk to the community and ensure reasonable compliance with the California Fire Code. The Solana Beach Fire Department performs the mandated inspections, as well as inspections of local businesses, as part of the Department's annual fire inspection program. The Fire Department completed 100% of the state-mandated annual inspections within the calendar year 2024.

Fire Department personnel conducting business inspections in Solana Beach focus on ensuring compliance with the California Fire Code and all applicable Fire Safe regulations to protect life and property. These inspections typically assess several key areas. First, means of egress are checked to ensure exit doors are unobstructed, clearly marked, and operable without keys or special knowledge. Exit signs must be illuminated and exit pathways must remain clear. Fire extinguishers are also reviewed to confirm they are present, properly mounted, accessible, of the correct type, and have current inspection tags.

Electrical safety is another critical area, with inspectors verifying that extension cords and power strips are used appropriately and not as permanent wiring, electrical panels have proper clearance, and circuits are not overloaded. Fire protection systems such as kitchen hood/fixed systems, fire alarms, and fire sprinklers, must be operational and have up-to-date maintenance records, with no obstructions or damage. Inspectors evaluate storage and housekeeping practices to ensure combustible materials are kept away from ignition sources and do not block exits or fire protection equipment.

For businesses handling hazardous materials, proper labeling, storage, and availability of Material Safety Data Sheets (MSDS) are reviewed. Emergency lighting is also tested to ensure functionality during power outages and adequate illumination of exit routes.

The most common violations found during inspections include blocked or locked exits, expired or missing fire extinguisher tags, improper use of extension cords, obstructed access to electrical panels, inadequate sprinkler clearance, combustible storage in non-designated areas, and missing maintenance records for fire systems. Regular self-inspections and attention to these issues can help business owners maintain compliance and keep their businesses and their patrons safe.

Summary of 2024 Completed Inspections

California Health and Safety Code Section 13146.2 mandates that the local fire department inspect all hotels, motels, and lodging houses once annually. The Solana Beach Fire Department inspected 4 of 4 Group R hotels, motels, and lodging houses during the 2024 calendar year.

California Health and Safety Code Section 13146.2 mandates that the local fire department inspect all apartments once annually. An apartment shall consist of three or

more attached units and excludes all duplex and townhome buildings as defined by the code. The California Building Code also specifies that condominiums should be considered apartments for building code applications. The Solana Beach Fire Department inspected 49 of 49 Group R apartment/condominium complexes during the 2024 calendar year.

California Health and Safety Code Section 13146.3 mandates that the local fire department inspect all public and private schools once annually. The Solana Beach Fire Department inspected 15 of 15 Group E school facilities during the 2024 calendar year.

In total, the Solana Beach Fire Department conducted 68 of 68 state-mandated inspections during the 2024 calendar year, per the California Health and Safety Code.

Further, the acceptance of this compliance report and the recommended Resolution fulfill the statutory requirements contained in California Health and Safety Code Section 13146.2, 13146.3 and 13146.4, as amended by SB 1205.

CEQA COMPLIANCE STATEMENT:

The project is exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(5) of the State CEQA Guidelines.

FISCAL IMPACT:

There is no direct fiscal impact associated with the Staff recommendation.

WORK PLAN: N/A

OPTIONS:

- Approve Staff recommendation.
- Receive report.
- Provide feedback.

CITY STAFF RECOMMENDATION:

Staff recommends that the City Council adopt Resolution 2025-067 (Attachment 1), accepting a report on the status of all state-mandated annual fire inspections in the City of Solana Beach in conjunction with SB 1205 and California Health and Safety Code Section 13146.4.



Alyssa Muto, City Manager

Attachments:

1. Resolution 2025-067

RESOLUTION 2025-067

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, ACCEPTING THE STATE MANDATED ANNUAL FIRE INSPECTION REPORT IN COMPLIANCE WITH SB1205.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Solana Beach Fire Department, that provide fire protection services to perform annual inspections of every building used as a public or private school, hotel, motel, lodging house, or apartment house for compliance with building standards, as provided; and

WHEREAS, California Health & Safety Code Section 13146.4 requires all fire departments, including the Solana Beach Fire Department, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3; and

WHEREAS, the Solana Beach Fire Department inspected fifteen 15 of 15 Educational Group E school facilities, which is a 100% compliance rate for the 2024 reporting period; and

WHEREAS, the Solana Beach Fire Department inspected fifty-three 53 of 53 Residential Group R facilities, which is a 100% compliance rate for the 2024 reporting period.

WHEREAS, the Solana Beach Fire Department inspected a total of sixty-eight 68 of 68 state-mandated inspections, which is a 100% compliance rate for the 2024 reporting period.

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 accepts the report on the status of all state-mandated annual fire inspections in the City of Solana Beach in compliance with SB1205 and California Health and Safety Code Section 13146.4.

PASSED AND ADOPTED this 4th day of June 2025, at a regular 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

ANGELA IVEY, City Clerk



STAFF REPORT CITY OF SOLANA BEACH

TO: Honorable Mayor and City Councilmembers
FROM: Alyssa Muto, City Manager
MEETING DATE: June 4, 2025
ORIGINATING DEPT: Engineering Department – Jason Jung, Senior Civil Engineer
SUBJECT: **Consideration of Resolution 2025-059 Authorizing the City Clerk to File a Notice of Completion for the Highland Drive Median Planting Project**

BACKGROUND:

The construction contract for the Highland Drive Median Planting Project, Bid No. 2024-10, was awarded to Palm Engineering Construction Company on November 13, 2024. Construction of the project started and was completed in February 2025. At the end of construction, a 90-day plant establishment period started. Now that the plant establishment period is finished, the Notice of Completion (NOC) can be filed.

This item is before the City Council for consideration of Resolution 2025-059 (Attachment 1) reporting the final project costs, accepting the Highland Drive Median Planting Project as complete and directing the City Clerk to file a NOC.

DISCUSSION:

Palm Engineering Construction Company completed all work on this project in accordance with the approved plans and specifications of Bid No. 2024-10 to the satisfaction of the City Engineer. The City will release the 5% retention, in the amount of \$5,136.96, 35 days after the NOC is approved by the City Council.

One change order was approved and executed during construction of the project. Change Order No. 1, in the amount of \$8,956.71, compensated the contractor for purchasing and installing 45 boulders. Although there was an amount estimated within the bid for the purchase and placement of boulders, the actual amount exceeded the projected amount and a change order was necessary and executed to compensate the contractor for the full amount of the boulders.

COUNCIL ACTION:

It has been inquired of staff as to why the first two median islands heading south from Lomas Santa Fe Drive do not have trees installed. This was design was intentional. The median furthest north (near Lomas Santa Fe Drive) did not have a tree installed due to sight distance issues related to the Lomas Santa Fe Drive/Highland Drive intersection. The second median from Lomas Santa Fe Drive did not have a tree planted to avoid detracting from the public art installation in that median.

CEQA COMPLIANCE STATEMENT:

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

FISCAL IMPACT:

A construction contract was awarded to Palm Engineering Construction Company at the November 13, 2024, City Council meeting in the amount of \$93,782.50. An additional \$9,000 was approved for a construction contingency to cover unforeseen items during construction. There was one change order approved and executed in the amount of \$8,956.71. The change order was paid for using the amount appropriated for the construction contingency.

Table 1 – Construction Cost Accounting

Item Description	Company	Cost
Construction Contract	Palm Engineering Construction Company	\$93,782.50
Change Order No. 1	Palm Engineering Construction Company	\$8,956.71
Total Project Costs		\$102,739.21
Appropriated Funds (construction contract plus contingency)		\$102,782.50
Remaining Appropriated Funds		\$43.29

WORK PLAN:

This project is consistent with Item B.2 of the Community Character Priorities of the FY 2024/2025 Work Plan.


OPTIONS:

- Adopt Staff recommendation.
- Deny Staff recommendation and provide direction.

CITY STAFF RECOMMENDATION:

Staff recommends that the City Council adopt Resolution 2025-059:

1. Authorizing the City Council to accept, as complete, the Highland Drive Median Planting Project, Bid No. 2024-10, constructed by Palm Engineering Construction Company.
2. Authorizing the City Clerk to file a Notice of Completion.



Ayssa Muto, City Manager

Attachments:

1. Resolution 2025-059

RESOLUTION 2025-059

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SOLANA BEACH, CALIFORNIA, ACCEPTING AS
COMPLETE THE HIGHLAND DRIVE MEDIAN PLANTING
PROJECT AND AUTHORIZING THE CITY CLERK TO FILE A
NOTICE OF COMPLETION**

WHEREAS, a construction contract for the Highland Drive Median Planting Project, Bid No. 2024-10, was awarded to Palm Engineering Construction Company on November 13, 2024, and construction of the project started in February 2025; and

WHEREAS, one change order was executed during construction. Change Order No. 1 compensated the contractor for purchasing and installing the project boulders beyond the estimated amount included within the bid.

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 accepts as complete the Highland Drive Median Planting Project, Bid No. 2024-10, constructed by Palm Engineering Construction Company.
3. That the City Council authorizes the City Clerk to file a Notice of Completion for the project.

PASSED AND ADOPTED this 4th day of June 2025, at a regular 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

ANGELA IVEY, City Clerk



STAFF REPORT CITY OF SOLANA BEACH

TO: Honorable Mayor and City Councilmembers
FROM: Alyssa Muto, City Manager
MEETING DATE: June 4, 2025
ORIGINATING DEPT: Fire Department - Josh Gordon, Fire Chief
SUBJECT: **Introduction (1st Reading) of Ordinance 539 Regarding Adoption of New Cal Fire Hazard Severity Zone Maps**

BACKGROUND:

On March 24, 2025, Cal Fire finalized and publicly released the updated FHSZ maps for Local Responsibility Areas (LRAs), including Solana Beach. These maps are the most current, science-based state assessment of wildfire hazards. Cal Fire's mapping uses modern fire behavior models, historical fire data, topography, vegetation, areas prone to wildfire, weather patterns, and climate trends. Local jurisdictions have 120 days from the release of the FSHZ maps to adopt the map and adjust any appropriate local ordinances.

The maps identified certain new areas as High and Very High Fire Hazard Severity Zones, making applicable the existing Fire Code provisions applicable to those newly identified properties. This includes defensible space (clearing brush and maintaining safe zones around structures), as well as disclosure obligations for property owners. Any new construction in the High and Very High Fire Hazard Severity Zones must comply with Chapter 7A of the California Building Code (wildfire-resistant construction standards). Public education, enforcement, evacuation planning, and emergency response are key responsibilities of cities to ensure that compliance with the updated maps is achieved. The City of Solana Beach will need to continue coordination between departments, outreach to affected neighborhoods, and ensure compliance to reduce the likelihood and impact of future wildfires.

At the May 7, 2025 City Council meeting, the City Council received an informational presentation on the new FHSZ maps and required next steps. That Staff Report and associated attachments can be found at the link below.

<https://www.cityofsolanabeach.org/sites/default/files/Solana%20Beach/Meetings/City%20Council/2025/05-07-25/C.1.%20Report%2005-07-25%20-O.pdf>

COUNCIL ACTION:

This item is before the City Council to consider introducing (1st Reading) Ordinance 539 (Attachment 1) adopting the new FHSZ maps.

DISCUSSION:

Climate change, extended drought, invasive vegetation, and periodic strong winds (Santa Ana events) have altered wildfire patterns in recent decades. With the occurrence of both inland and coastal wildland fires, California has recently faced the reality that wildfires are no longer limited to the traditional wildland-urban interface or rural areas. The new FHSZ maps are updated to more accurately reflect the zones in California that are susceptible to wildfire, incorporating new science and local climate data to help residents, planners, and fire agencies better understand wildfire hazards in specific areas..

Adoption of Cal Fire's updated FHSZ maps follows the legal and administrative process as outlined in Government Code sections 51175-51189.

FHSZ Map Information

The new FHSZ maps show updates to areas mapped as Moderate, High and Very High Fire Hazard Severity Zones. The FHSZ Map for the City of Solana Beach has changed significantly. The 2009 VHFSZ Map only required Local Responsibility Area (LRAs) to identify and adopt the Very High Fire Hazard Severity Zone which included properties along and/or adjacent to the City's northern boundary. This area was approximately 0.55 square miles in area and included approximately 670 housing units. The 2025 FHSZ Map (Attachment 2) for Solana Beach covers approximately 0.43 square miles which is a reduction in area of approximately 28% from the 2009 VHFSZ Map and is primarily limited to the northeastern quadrant of the City. The requirements for the 2025 FHSZ maps include the identification and adoption of the Moderate, High, and Very High Fire Hazard Severity Zones. There are approximately 560 housing units (227 units in High, 333 units in Very High) within the 2025 FHSZ map, which is about 16% less housing units than the 2009 VHFSZ map.

State-Level Adoption Timeline

Cal Fire finalized and publicly released the updated FHSZ maps for Local Responsibility Areas (LRAs) on March 24, 2025. In accordance with the Government Code 51178, cities must incorporate these maps into their local planning and regulatory frameworks within a set timeframe after official adoption.

Final Adoption and Local Implementation

The effective date for local governments to begin compliance is typically set 30 days after adoption of the ordinance. Publication to the Board of Forestry and Fire Protection Board is also required within those 30 days.

City-Level Actions and Deadlines

Notification and Public Comment:

Pursuant to Government Code 51178.5, within 30 days after receiving a transmittal of the maps from the State Fire Marshal local agencies are required to make the information available for public review and comment. The City of Solana Beach received the maps and information on March 24th. The City of Solana Beach posted the information and maps on the City's website on March 26, 2025, and sent the information out in the Solana Beach Weekly Update on April 4, 2025. A survey was made available on the City's website to allow for public input, but no public comments were received during the 30-day period.

Building Code and Ordinance Updates:

Upon adoption, the City is required to update any applicable local ordinances, zoning requirements, and development standards to reflect the new FHSZ designations. At this time, there are no specific codes or development standards that would need to be updated along with the adoption of the new FHSZ maps. All new construction, significant remodels, and certain repairs within the designated High and Very High zones must comply with Chapter 7A of the California Building Code (CBC) and associated local codes.

Defensible Space Enforcement:

The City must include the High zones in the defensible space enforcement policies to align with the newly identified FHSZs. Inspections and enforcement actions under Government Code 51182 (and local analogs) must commence within the same time period after adoption.

Disclosure Requirements:

For those properties that are now designated as Moderate, High, or Very High FHSZ, as has been previously required under California Government Code 51183.5, those property owners must disclose FHSZ status to buyers. Estate disclosures must reflect the updated zone designations and any applicable construction features.

Enforcement and Compliance Timeline:

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State law requires the city to designate by ordinance, Moderate, High and Very High Fire Hazard Zones in its jurisdiction within 120 days of receiving the recommendations from the State Fire Marshal.

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CEQA COMPLIANCE STATEMENT:

N/A

FISCAL IMPACT:

There is no current fiscal impact of this information. The implementation of the new FHSZ maps would consist of Staff time already allocated to education, enforcement, and emergency response related to wildland fires.

WORK PLAN:


This item is consistent with Item A.1 (General Plan Updates) of the Community Character Priorities of the FY 2024/25 Work Plan.

OPTIONS:

- Introduce (1st Reading) Ordinance 539 adopting the new Fire Hazard Severity Zone Maps.

CITY STAFF RECOMMENDATION:

Staff recommends that the City Council introduce Ordinance 539 adopting Cal Fire's updated Fire Hazard Severity Zone (FHSZ) maps for Local Responsibility Areas (LRAs) as required by California Government Code Section 51179.


Alyssa Muto, City Manager

Attachments:

1. Ordinance 539
2. Fire Hazard Severity Zone Map
3. Cal Fire Notice of Map Certification (March 24, 2025)

ORDINANCE 539

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, DESIGNATING MODERATE, HIGH, AND VERY HIGH FIRE HAZARD SEVERITY ZONES BY MAP IN COMPLIANCE WITH THE REQUIREMENTS OF CALIFORNIA GOVERNMENT CODE SECTION 51179

WHEREAS, California Government Code section 51175 et seq. set forth laws intended to classify lands in the state where Moderate, High, and Very High Fire Hazard zones exist to help residents, cities, and fire agencies better understand wildfire hazards and implement measures to reduce fire risks; and

WHEREAS, California Government Code section 51178 requires The State Fire Marshal to identify areas in the state as Moderate, High, and Very High Fire Hazard Severity Zones (FHSZ); and

WHEREAS, California Government Code section 51179 requires a local agency to designate, by ordinance, Moderate, High, and Very High FHSZ within its jurisdiction within 120 days of receiving such a transmittal from CALFIRE; and

WHEREAS, the City of Solana Beach Fire Chief has reviewed and accepted the Moderate, High, and Very High FHSZ as identified by CALFIRE for the City of Solana Beach which map is titled the "Solana Beach Fire Hazard Severity Zones" ("FHSZ Map") and is attached hereto as Exhibit "A" and incorporated herein by this reference; and

WHEREAS, Pursuant to Government Code 51178.5, the Solana Beach Fire Hazard Severity Zone (FHSZ) Map was made available for review and public comment at the City Clerk's office during business hours, and on the City's Website since March 26th, 2025. The Solana Beach FHSZ Maps were also posted in the Solana Beach Weekly Update on April 8th, these postings are required and comply with the 30-day notification period outlined in Government Code 51178.5. No comments were received during the initial 30-day noticing and public comment period.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA DOES ORDAIN AS FOLLOWS:

SECTION 1. The City Council of Solana Beach hereby designates and adopts within the City of Solana Beach the Moderate, High, and Very High Fire Hazard Severity Zones, as required by California Government Code section 51179 and as transmitted by the Director of the California Department of Forestry and Fire Protection. The fire hazard severity zones are designated on the map titled "Solana Beach Fire Hazard Severity Zones" (FHSZ Map), a copy of which is attached hereto as Exhibit "A." The FHSZ Map is intended to be used in conjunction with the most current edition of the California Building Standards Code (Title 24) and supersedes any other maps previously adopted by the City of Solana Beach designating fire hazard severity zones.

SECTION 2. The City Clerk is directed to cause to be posted a notice at the office of the county recorder, county assessor, and county planning agency identifying the location of the map provided by the State Fire Marshal and shall cause to be transmitted a copy of the adopted ordinance to the State Board of Forestry and Fire Protection within 30 days of adoption.

SECTION 3. The City Council finds that this Ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to Sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activity is not a project as defined in Section 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3.

SECTION 4. The Solana Beach Fire Department is authorized to enforce this Ordinance and may conduct inspections, provide education, issue citations, and take other actions necessary to ensure compliance.

SECTION 5. If any section, subsection, sentence, clause phrase or word of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction or preempted by state legislation, such decision or legislation shall not affect the validity of the remaining portions of this Ordinance. The City Council of the City of Solana Beach hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause or phrase not declared invalid or unconstitutional without regard to any such decision or preemptive legislation.

SECTION 6. This Ordinance shall become effective 30 days after its adoption. Within fifteen (15) days after its adoption, the City Clerk of the City of Solana Beach shall cause this Ordinance to be published pursuant to the provisions of Government Code Section 36933.

INTRODUCED AND FIRST READ at a regular meeting of the City Council of the City of Solana Beach, California, on the 4th day of June 2025.

THEREAFTER ADOPTED at a regular meeting of the City Council of the City of Solana Beach, California, on _____, by the following vote:

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

LESA HEEBNER, Mayor

APPROVED AS TO FORM:

ATTEST:

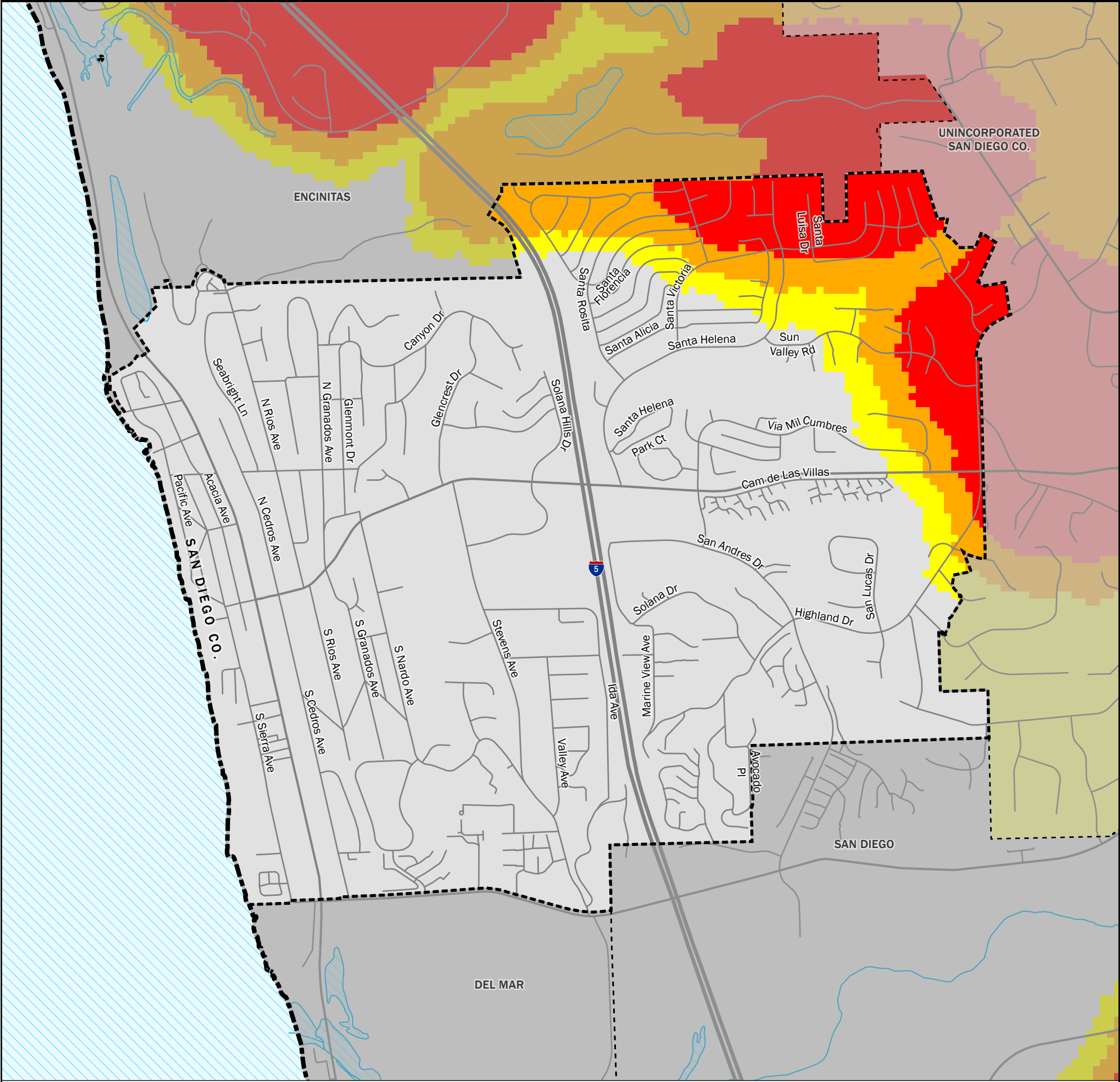
JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk



Local Responsibility Area Fire Hazard Severity Zones

As Identified by the
State Fire Marshal
March 24, 2025



Fire Hazard Severity Zones (FHSZ) in Local Responsibility Area (LRA), as Identified by the State Fire Marshal

Very High High Moderate

Fire Hazard Severity Zones in State Responsibility Area (SRA), Effective April 1, 2024

Very High High Moderate

Mi 0 0.2 0.4 0.6 0.8

Km 0 0.2 0.4 0.6 0.8 1 1.2 1.4

Projection: NAD 83 California Teale Albers
Scale: 1:18,000 at 11" x 17"

Incorporated City

 Waterbody

 Unzoned LRA

ATTACHMENT 2

Government Code section 51178 requires the State Fire Marshal to identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent

statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Moderate, high, and very high fire hazard severity zones shall be based on fuel loading, slope, fire weather,

and other relevant factors including areas where winds have been identified by the Office of the State Fire Marshal as a major cause of wildfire spread.



**DEPARTMENT OF FORESTRY AND FIRE PROTECTION
OFFICE OF THE STATE FIRE MARSHAL**

P.O. Box 944246
SACRAMENTO, CA 94244-2460
(916) 568-3800
Website: www.fire.ca.gov



March 24, 2025

Dear: Fire Chief,

Re: Official Transmittal of Fire Hazard Severity Zones

The State Fire Marshal is mandated by Government Code (GC) 51178 to identify levels of fire hazard based on consistent statewide criteria and the expected severity of fire hazards. Government Code 51179 requires the State Fire Marshal to make recommendations of fire hazard severity zones to local agencies, as defined per GC 51177(e), for their designation and adoption by ordinance. This letter serves as the official transmittal of the recommendation. For the Statutory requirements for local adoption please review [California Code, GOV 51179](#).

Your City/County has been identified as having Moderate, High, Very High or a combination of Fire Hazard Severity Zones (FHSZ) within your jurisdiction. The maps and data are available in the FHSZ HUB at <https://fire-hazard-severity-zones-rollout-calfire-forestry.hub.arcgis.com/>.

Please complete the Public Contact Survey in the FHSZ HUB using the link above. This information will be used for a public Webmap on the CAL FIRE-Office of State Fire Marshal website to guide your constituents to the appropriate contact person or website for the Local Responsibility Area FHSZ in your jurisdiction.

If you have additional questions, please feel free to contact our Team at FHSZinformation@fire.ca.gov.

Sincerely,

Daniel Berlant
State Fire Marshal
CAL FIRE – Office of the State Fire Marshal

ATTACHMENT 3



STAFF REPORT

CITY OF SOLANA BEACH

TO: Honorable Mayor and City Councilmembers
FROM: Alyssa Muto, City Manager
MEETING DATE: June 4, 2025
ORIGINATING DEPT: City Manager's Office – Dan King, Assistant City Manager
SUBJECT: **FY 2025/26 Community Grant Program Requests**

BACKGROUND:

At the March 12, 2025 City Council Meeting, the City Council authorized the Fiscal Year (FY) 2025/26 Community Grant Program. At this meeting, the City Council authorized the City's contribution of \$35,000 to this program which, when combined with EDCO's contribution of \$15,000 as part of the community enhancement efforts through the solid waste Franchise Agreement with the City, increased the total grant program to \$50,000.

Following the approval of the FY 2025/26 Community Grant Program, Staff distributed a request for financial assistance for community grants. Staff utilized the City's Weekly Update email notifications, social media accounts, and the City's website to notify the community that the request for proposals application period had started. The deadline for submission was Thursday, May 29, 2025.

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. The City Council will select the organizations and funding allocations at the June 18, 2025 City Council meeting.

DISCUSSION:

The community grant criteria approved by the City Council on March 12, 2025 was incorporated into the application guidelines of the "Request for Financial Assistance" document for FY 2025/26 (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 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).

CITY COUNCIL ACTION: _____ _____
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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, 2026.
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 2025/26

The following nineteen (19) applications were received by the City during the solicitation period (in alphabetical order):

Applicant	Amount Requested
Assistance League Rancho San Dieguito	\$6,000
Boys and Girls Club of Northwest San Diego	\$6,000
California Western School of Law Community Law Project (CLP)	\$6,000
Casa De Amistad	\$6,000
Community Resource Center	\$6,000
Disconnect Collective, Inc.	\$6,000
Institute of Contemporary Art, San Diego	\$5,000
Jaliscience Folkloric Academy	\$5,000
La Colonia Community Foundation	\$6,000
North Coast Repertory Theatre	\$6,000
Order of Malta Clinic of San Diego	\$6,000
Pathways to Citizenship	\$6,000
Sandpipers Square Dance Club	\$6,000
Solana Beach Backpacks for Kids Inc.	\$6,000
Solana Beach Civic & Historical Society	\$6,000
Solana Beach Community Connections	\$6,000
Solana Beach Community Theater	\$6,000
Taking Inspired Action Solana (TIAS)	\$1,500
Wildlife Jewels	\$6,000
Total	\$107,500

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.

CEQA COMPLIANCE STATEMENT:

Not a project as defined by CEQA.

FISCAL IMPACT:

In FY 2024/25, City Council awarded \$61,000 in community grants, with \$50,000 from General Fund and \$11,000 from the Public Arts Reserve fund.

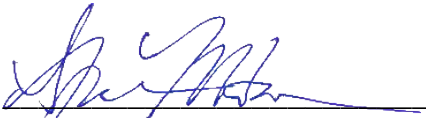
The FY 2025/26 Proposed Budget contains an appropriation in the amount of \$50,000 in General Fund and \$15,000 in Public Arts Reserve funds to be used to fund community grants, subject to the City Council's discretion. All fiscal appropriations are budgeted under the City Council budget unit Contribution to Other Agencies.

WORK PLAN:

N/A

CITY STAFF RECOMMENDATION:

City Staff recommends that the City Council receive the report, Community Grant applications and presentations for the grant applicants. The City Council will finalize their allocations at a future City Council meeting.



Alyssa Muto, City Manager

Attachments:

1. City of Solana Beach Community Grant Program "Request for Financial Assistance"
FY 2025/26
2. Grant Applications

City of Solana Beach Community Grant Program

Request for Financial Assistance

FY 2025-26

APPLICATION GUIDELINES

The City of Solana Beach is soliciting grant applications until **5:00 p.m., Thursday, May 29, 2025.** The City Council has a total of \$50,000 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 \$6,000.

Request for grants 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 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
- Organizations which have filed as a nonprofit with the State of California must attach a copy of either its current year 501(c)3 nonprofit certification form or determination letter pursuant to Cal. Rev. and Tax. Code Section 23701d. Note: Organizations that are recognized community-based organizations but have not formally filed, will be considered at the City Council's discretion.

Applications will be judged and selected on the following criteria:

- Must serve the residents of Solana Beach.
- Proposed program costs that are fair and justifiable.
- Preference will be given to non-profit organizations that provide either services/goods to Solana Beach groups or to Solana Beach residents 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.
- Preference will be given to organizations that service the residents and utilize the

businesses of Solana Beach.

- Preference will be given new programs or ones that provides a new or unique aspect to an existing program.
- 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.
- 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.
- City Council has full discretion regarding any decisions made concerning the community grant process and any and all decisions are final.

Application Submittal Deadline: NO LATER THAN 5:00 p.m. Thursday, May 29, 2025

It is the City's preference that completed forms be submitted 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 submitted in person at City Hall 635 South Highway 101, Solana Beach, CA. 92075, Attn: Community Grants Program. Mail applications will not be accepted. All applications must be received by 5:00 p.m. on Thursday, May 29, 2025; no late applications will be accepted or considered.

Please contact Dan King, Assistant City Manager, at (858) 720-2477 if you need additional information.

Grant Award:

The City Council, at its discretion, may determine the grant award to qualified applicants based on the above 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. Awarded grants will be provided as a one-time, lump-sum monies to the selected organization(s). The total of all grant awards may not exceed \$50,000.

Grants will be funded after the approval by the City Council.

Final Report and Expenditures:

Grantees' expenditures must be directly related to services or materials of proposed activity during the grant award period (date of grant approval through May 31, 2026). No later than May 31, 2026, grantees are required to submit a final written report to ensure that funds were spent in compliance with the approved application. The City Manager's Office will review submitted copies of paid receipts/invoices and the final written report. Grantees will be required to maintain records to support claimed expenditures and project accomplishments. Grants 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. Applicant(s) will be required to reimburse the City of Solana Beach all inappropriately spent funds.

PROGRAM FY 2025-26 KEY DATES:

April 28, 2025	Grant Application Program Applications available for distribution and solicitation.
May 29, 2025	<u>DEADLINE for Request for Financial Assistance Applications (5:00pm)</u> . The City Manager's Office will review each application and make recommendations to City Council based upon: 1) Completed application, including required attachments; 2) Clear indication of the grant amount requested and reasons therefore; and 3) Benefit to Solana Beach community and conformity with program criteria as detailed above.
June 18, 2025	<u>First Council Review</u> : All eligible grant applications for Fiscal Year 2025-26 will be considered by City Council. Review and public comment/presentations will be accepted.
July 02, 2025	<u>Final Council Review</u> : City 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, 2026	Letter will be sent to FY 2025-26 grant recipients reminding them to submit their reports and copies of receipts by May 31, 2026. (Exception to the May 31, 2026 completion date can be made with proof of good cause.)
May 31, 2026	All FY 2025-26 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 2025-2026



CITY OF SOLANA BEACH COMMUNITY GRANT AWARD PROGRAM

1. ASSISTANCE LEAGUE OF RANCHO SAN DIEGUITO	\$6,000.00
2. BOYS AND GIRLS CLUBS OF SAN DIEGUITO	\$6,000.00
3. CALIFORNIA WESTERN SCHOOL OF LAW COMMUNITY LAW PROJECT (CLP)	\$6,000.00
4. CASA DE AMISTAD	\$6,000.00
5. COMMUNITY RESOURCE CENTER	\$6,000.00
6. DISCONNECT COLLECTIVE	\$6,000.00
7. INSTITUTE OF CONTEMPORARY ART, SAN DIEGO	\$5,000.00
8. JALISCIENCE FOLKLORIC ACADEMY	\$5,000.00
9. LA COLONIA COMMUNITY FOUNDATION	\$6,000.00
10. NORTH COAST REPERTORY THEATER	\$6,000.00
11. ORDER OF MATA CLINIC OF SAN DIEGO	\$6,000.00
12. PATHWAYS TO CITIZENSHIP	\$6,000.00
13. SANDPIPERS SQUARE DANCE CLUB	\$6,000.00
14. SOLANA BEACH BACKPACKS FOR KIDS, INC	\$6,000.00
15. SOLANA BEACH CIVIC & HISTORICAL SOCIETY	\$6,000.00
16. SOLANA BEACH COMMUNITY CONNECTIONS	\$6,000.00
17. SOLANA BEACH COMMUNITY THEATRE	\$6,000.00
18. TAKING INSPIRED ACTION SOLANA (TIAS)	\$1,500.00
19. WILDLIFE JEWELS	<u>\$6,000.00</u>
TOTAL REQUEST:	
	\$107,500.00

Assistance League of Rancho San Dieguito

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Assistance League of Rancho San Dieguito
Contact Person: Kathy O'Leary Email address: alrsd100@gmail.com
Daytime Phone: 760-703-5216 Evening Phone: 760-753-1319
Mailing Address: 270 F North El Camino Real, Box 368
City: Encinitas State: CA Zip: 92024

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

2014-2023 Shoes for Preschoolers, 2024-2025 Operation School Bell for Solana Beach students

3. Title of FY 2025/26 Proposed Program/Service: Operation School Bell: Clothing Children

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$6000

125 Solana Beach elementary students will be invited to shop at Target. They will each have \$110 tax-free to spend on new school clothes and shoes. Total cost: \$137,500.

75 Head Start children will be invited to Marshalls to shop for school clothes at Marshalls.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

The grant funds will be used to provide back to school shopping events for Solana Beach students at the Target store in Encinitas and for shopping events for school clothes for Head Start students. Each Head Start student will have \$60 to spend for a total of \$4500.

6. Anticipated Program Objectives or Accomplishments:

Imagine a child embarrassed by their clothes and shoes at school. Poor self-esteem can have a negative impact on academic success and attendance. New clothes and shoes go a long way toward boosting a child's self-confidence. Studies show that appropriate school clothing can improve school attendance and help classroom performance. Operation School Bell strives to help children thrive and succeed in school by providing new school clothing.

7. Program Dates/Location:

Ten dates in September-October at the Encinitas Target store and two dates in March at Marshalls

8. Estimated number of Solana Beach residents to be served by proposed program: 185

9. 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 our donors in our publicity materials: community newsletter, our website, at our thrift store, in the program for our spring fundraiser and on other grant applications.

10. 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?

There are no matching funds available but we have received grants from the City of Encinitas and the San Diego Board of Supervisors.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?
Our member volunteers work at the shopping events at the registration table, in the boys' and girls' departments and at the designated checkout stands. They are not paid.

12. 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 only partial funding, the program will move forward. However, we might have to reduce the amount of money each student has to spend.

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.

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.

Assistance League of Rancho San Dieguito							
Budget FY 2025 - 2026							
02.26.25							
					24-25 Actual YTD	24-25 Projection	25-26 Budget
Income							
4000 · Contributions							
	Inkjet recycling				140.50	300.00	400.00
	In Kind Donatons				0.00	200.00	200.00
	Legacy Gifts						
	Meeting Sponsorship				1,375.00	1,800.00	2,040.00
	Ralphs				428.32	600.00	1,300.00
	Scholarship fund				0.00	150.00	150.00
	Wells Fargo Credit Card Rebate				2,500.00	2,500.00	500.00
	Year End Appeal				15,046.19	15,046.00	15,000.00
	Thrift Shop				718.00	1,230.00	1,500.00
	OSB\ Clothing Children						
	Unrestricted to Use				3,347.90	5,000.00	5,000.00
Total 4000 · Contributions					23,555.91	26,826.00	26,090.00
4100 · Grants							
	Grants - Other				0.00		
	SAV	Kinship Grant			5,000.00	5,000.00	5,000.00
	Operation School Bell				8,500.00	8,500.00	8,500.00
		Rancho Santa Fe Foundation					
		City of Solana Beach			5,000.00	5,000.00	5,000.00
		TJX / Nordson					
		Berkshire Hathaway			1,500.00	1,500.00	1,500.00
		Neighborhood Reinvestment			0.00	15,000.00	15,000.00
		Parker Family Foundation				0.00	5,000.00
		Vons Albertsons			0.00	0.00	0.00
		City of Encinitas			5,290.00	5,290.00	5,290.00
	Total Operation School Bell				20,290.00	35,290.00	40,290.00
Total 4100 · Grants					25,290.00	40,290.00	45,290.00
4201 · Thrift Shop							

[illegible]

[illegible]

[illegible]

02.26.25									
				24-25 Actual YTD	24-25 Projection	25-26 Budget			
Bank & Paypal Charges				183.24	315.00	350.00			
Board Expenses									
Board expense - other				0.00	500.00	1,000.00			
Corresponding Secretary				567.11	600.00	800.00			
President's Expense				0.00	450.00	500.00			
Recording Secretary				0.00	100.00	50.00			
Treasurer				396.99	500.00	500.00			
Total Board Expenses				964.10	2,150.00	2,850.00			
Chapter Marketing									
Community Outreach				375.00	1,000.00	500.00			
Website				111.92	200.00	250.00			
Networking Event						300.00			
Chapter Marketing - Other				216.35	375.00	1,000.00			
Total Chapter Marketing				703.27	1,575.00	2,050.00			
CPA Audit/Review				0.00	4,000.00	4,000.00			
Education									
Member Development				96.00	250.00	250.00			
National Conference & Meetings				0.00	0.00	1,500.00			
Total Education				96.00	200.00	200.00			
Government Fees & Licenses				0.00	150.00	350.00			
Insurance - D & O				785.00	800.00	800.00			
Storage Rental				1,052.32	1,578.00	1,722.00			
Investment Expense				716.00	1,225.00	1,225.00			
5800 · Management & General - Other									
Total 5800 · Management & General				21,977.38	49,207.00	68,363.00			
5900 · Member Only expense									
Cost of Aprons				150.85	375.00	240.00			
Chapter Historian				0.00		25.00			
Circle Donation				0.00		0.00			
ClickandPledge				330.11	566.00	566.00			
Hospitality				77.29	300.00	300.00			
Chapter Directory				0.00	240.00	240.00			

[illegible]

Return of Organization Exempt From Income Tax

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

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceDo 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.

A For the 2023 calendar year, or tax year beginning 6/01, 2023, and ending 5/31, 2024

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Assistance League of Rancho San Dieguito 270-F North El Camino Real #368 Encinitas, CA 92024		D Employer identification number [REDACTED]
	F Name and address of principal officer: Linda Kermott Same As C Above		E Telephone number 858.232.0678
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 781,143.
	J Website: www.assistanceleague.org/rancho-san-dieguito		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions.
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		H(c) Group exemption number 4176	
L Year of formation: 1993		M State of legal domicile: CA	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: Assistance League volunteers transforming the lives of children and adults through community programs.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	15	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	15	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	0	
	6	Total number of volunteers (estimate if necessary)	175	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	333,457.	414,089.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,695.	15,635.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	30,522.	47,639.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	368,674.	477,363.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	144,042.	185,179.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)	151,969.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	191,970.	190,134.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	336,012.	375,313.
	19	Revenue less expenses. Subtract line 18 from line 12	32,662.	102,050.
	20	Total assets (Part X, line 16)	960,683.	973,800.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	274,249.	185,316.
	22	Net assets or fund balances. Subtract line 21 from line 20	686,434.	788,484.

Part II Signature Block

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

Sign Here	Signature of officer Gary Wolod	Date Treasurer			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Katherine Gluck	Preparer's signature Katherine Gluck	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00858780
	Firm's name Katherine Gluck, CPA				
	Firm's address 703 Pier Ave B621 Hermosa Beach, CA 90254				
	Phone no. 3104066256				

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



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/13/2025

ESL ID: 2115754818

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: 1877561

Entity Name: ASSISTANCE LEAGUE OF RANCHO SAN DIEGUITO

- ☒ 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

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Assistance League of Rancho San Dieguito

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) **501(c) (3)**

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

270-F North El Camino Real, #368

6 City, state, and ZIP code

Encinitas, CA 92024

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - _____

or

Employer identification number

____ - _____

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

GWolod

Date **04.03.25**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Boys & Girls Club of Northwest San Diego

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Boys & Girls Clubs of Northwest San Diego (Formerly BGC San Dieguito)
Contact Person: Rhonda Guaderrama Email address: rguaderrama@bgcgrreatertogether.org
Daytime Phone: 760-908-2951 Evening Phone: 760-908-2951
Mailing Address: 533 Lomas Santa Fe Dr.
City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

Power Hour/Academic Achievement

3. Title of FY 2025/26 Proposed Program/Service: Summer Scholars Program

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$6,000

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

BGCNWSD is requesting \$6,000 in grant funds to support the ongoing success and impact of the Summer Scholars program. The funds will be allocated as follows: \$700 for educational supplies, \$5,100 for wages for our dedicated youth development professionals, and \$200 for educational field trips.

6. Anticipated Program Objectives or Accomplishments:

Our program is designed to combat the dreaded summer slide. Research shows that students can lose up to 30% of their academic gains over the summer, especially in math. Our Summer Scholars camp objectives are to recruit and enroll a minimum of 70 underserved, mainly Latino, youth in our program, provide nine weeks of enriching and educational programming, ensure 100% of youth will participate in STEM and academic activities, and educational field trips.

7. Program Dates/Location:

June 2 to August 8, 2025 (Funds would be used beginning July 1, 2025, through August 8, 2025) and June 1 to June 30, 2026 at the La Colonia Boys & Girls Club, 715 Valley Ave, Solana Beach.

8. Estimated number of Solana Beach residents to be served by proposed program: 70

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

Our outstanding marketing team will ensure that the City's grant is recognized through social media posts, a donor spotlight in our newsletter, and acknowledgment in our annual gala program. With 9,726 Facebook followers and 2,527 Instagram followers, along with a mailing list of nearly 23,000 contacts, we can effectively showcase the City's support among our families, donors, and community members. We are also open to additional ideas for recognition.

10. 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?

BGCNWSD is fully committed to providing the Summer Scholars program and has received a grant from the Hunter Industries Foundation to support the purchase of equipment and supplies, as well as funding from the Office of Juvenile Justice and Delinquency Prevention to cover some staffing expenses. Additionally, we will seek other funding sources, leveraging the grant from the City of Solana Beach to strengthen our applications to other grantors and demonstrate strong community support. We will also utilize contributions from individual donors and raise funds through our organizational events, including the annual Boys and Girls Night Out Gala, Cornhole for a Cause, the Chip in for Kids Golf Tournament, and Cuisine for Kids.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

We engage volunteers in all areas of our organization, and they play a crucial role in our Club programs. Our La Colonia location has a highly committed group of volunteers, which includes retired teachers, librarians, high school and college students, as well as retirees who dedicate their time and energy to support our programs. Additionally, we have strong participation from parents and families at our La Colonia site. Our volunteers help us reduce costs, saving the organization approximately \$30 per hour. We also partner with various local businesses and organizations.

12. 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 are committed to sustaining our Summer Scholars program, which provides essential support and supervision to disadvantaged youth, helping them succeed academically and increasing their chances of graduating from high school with a plan for the future. If we receive partial funding, we will still continue the program. We will take steps to address any funding gaps, as our Development Department works year-round to secure support through grant writing, events, donor cultivation, and various campaigns. We would be grateful for a grant award of any size to support this important 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.

Rhonda Guaderrama

Digitally signed by Rhonda
Guaderrama
Date: 2025.05.29 12:18:16 -07'00'

5/29/25

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 Budget 2026	July 2025	August 2025	June 2026	2025 - 2026 Budget
	Staffing Expenses				
5570.12	Front Desk - La Co			\$737.44	\$737.44
5620.12	P/T Program Salaries - La Colo	\$0.00	\$4,313.20	\$0.00	\$4,313.20
5621.12	EZ Manager Salary	\$213.30	\$213.30	\$308.00	\$734.60
5640.12	Program Director	\$5,323.12	\$4,860.24	\$5,091.68	\$15,275.04
5655.12	Break Week Salarie - La Co	\$10,309.20	\$0.00	\$10,943.00	\$21,252.20
5665.12	Driver Wages	\$0.00	\$315.00	\$0.00	\$315.00
5685.12	Maintenance Salary	\$1,200.00	\$1,200.00	\$1,200.00	\$3,600.00
5710.12	Payroll Taxes - La Colonia	\$1,352.72	\$882.71	\$1,447.16	\$3,682.59
5720.12	Employee Benefits - La Colonia	\$2,448.71	\$2,448.71	\$3,060.88	\$7,958.30
	Allocated Salaries	\$1,454.18	\$1,454.18	\$1,454.18	\$4,362.54
5760.12	401k Expense - La Colonia	\$250.00	\$250.00	\$250.00	\$750.00
5780.12	Workers Comp Ins - La Colonia	\$217.16	\$217.16	\$217.16	\$651.48
	Total Staffing Expenses	\$22,768.39	\$16,154.50	\$24,709.50	\$63,632.39
	Expenses				
6030.12	Advertising - La Colonia	\$0.00	\$36.00	\$0.00	\$36.00
6154.12	Employee Uniforms - La Colonia	\$50.00	\$200.00	\$50.00	\$300.00
6155.12	Equipment Lease - LC	\$1,263.89	\$1,309.40	\$1,309.40	\$3,882.69
6180.12	Program Expenses - La Colonia	\$0.00	\$150.00	\$0.00	\$150.00
6182.12	Break Camp Expense - La Co	\$1,840.00	\$0.00	\$1,760.00	\$3,600.00
6200.12	Insurance - General - la colon	\$434.32	\$434.32	\$434.32	\$1,302.96
6235.12	Maintenance Supplies	\$50.00	\$50.00	\$175.00	\$275.00
6250.12	Technology Expense	\$0.00	\$275.00	\$0.00	\$275.00
6260.12	Office Supplies - La Colonia	\$233.07	\$233.07	\$233.07	\$699.21
6370.12	Repairs - La Colonia	\$115.00	\$197.49	\$100.00	\$412.49
6380.12	Snack Bar-Expense	\$100.00	\$100.00	\$100.00	\$300.00
6425.12	Staff License Fees - La Coloni	\$22.04	\$185.10	\$11.02	\$218.16
6430.12	Telephone	\$300.00	\$300.00	\$300.00	\$900.00
6440.12	Utilities/Security - La Colonia	\$244.00			\$244.00
	Total Expenses	\$4,652.32	\$3,470.38	\$4,472.81	\$12,595.51
	Total All Expenses	\$27,420.71	\$19,624.88	\$29,182.31	\$76,227.90

BGCNWSO BUDGET FY 2024-2025	Budget
General Contributions	965,495
Board Commitment	70,000
Corporate Sponsors	106,000
Direct Mail Income	30,000
Other (Escrow, United Way)	300
Contributions	1,171,795
Chip in for Kids Golf	225,000
YOY Fundraiser	225,000
Junior Board Events Revenue	67,500
B&G Night Out	150,000
Prior/Other Fundraising Events Revenue	40,000
Community Event and Fundraising Revenue	338,987
Fundraising Revenue	1,046,487
BGCA Grants	112,000
Other Grants	1,606,050
Grants	1,718,050
Branches	1,492,220
Summer Adventure Camps	540,891
Center for a Healthy Lifestyle	78,600
R.O.A.D.S	451,000
Athletics	533,265
Bulldogs	413,200
Aquatics	1,504,314
Youth Arts Academy	298,801
Montessori School	1,251,625
Program Fees Revenue	6,563,915
Rental/Interest/Misc	486,030
TOTAL REVENUE	10,986,277
Wages:	
Branches	1,374,013
Summer Adventure Camps	315,234
Center for a Healthy Lifestyle	191,297
R.O.A.D.S	353,819
Athletics	306,751
Bulldogs	232,173
Aquatics	920,233

Youth Arts Academy	203,027
Montessori School	611,157

Program Salaries & Related	4,507,704
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Grant Specific Wages	-
Administration Wages	1,986,311
Payroll Taxes and Workers Comp - ALL	553,550
Benefits - ALL	575,111
401k - ALL	197,403
Total Wages & Related Expense	7,820,079

OTHER EXPENSES:

Direct Mail Expense	1,000
Great Futures Fund Expense	-
Donations Expense	9,000
Sponsorship Expense	6,000

Chip in for Kids Golf Expenses	65,000
YOY Event Expenses	75,000
Junior Board Expenses	20,300
B&G Night Out	80,000
Prior/Other Fundraising Events Expenses	33,400
Marketing and Related Expenses	31,910
Outside Marketing	71,780
Community Event and Fundraising Expenses	205,237
Total Fundraising Expenses	582,627

Grant Expense	-
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Branch Program Expenses	66,080
Summer Adventure Camps	44,450
Center for a Healthy Lifestyle	110,400
R.O.A.D.S	900
Athletics Program Expenses	98,494
Bulldogs Expenses	58,095
School District Rental Fees	-
Aquatics Program Expenses	100,020
Youth Arts Academy Program Expenses	12,117
Montessori Program Expenses	44,976
Total Branch Program Expenses	535,532

Expenses related to Rental Income	51,186
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Overhead Expenses:

Annual Audit/Tax Return	55,000
Equip Leases	44,284

Insurance	157,859
Janitorial/Maint	277,420
Office Supplies/Postage/Printing	30,519
Merchant Service Charges	196,581
Property Taxes	6,580
Repair & Maintenance	180,880
Staff Events, Licenses/Training, etc	80,186
Utilities & Telephones	487,970
Vehicles	88,713
Technology Expense	106,928
Miscellaneous Administrative Expenses	115,999
Online Registration System Monthly Fees	30,348
Total Overhead Expenses	1,859,269
Total Expenses	10,864,693

NET INCOME (LOSS) FROM OPERATIONS	121,584
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BOYS & GIRLS CLUBS OF SAN DIEGUITO
JUNE 30, 2024

ASSETS

	<u>Club</u>
<u>Assets:</u>	
Cash	\$ 2,007,024
Cash - Restricted	-
Investments	1,021,449
Accounts receivable	27,357
Due from related party	306,561
Prepaid expenses and other assets	45,884
Property and equipment, net	8,897,028
Right-of-use asset - operating lease, net	56,154
Cash surrender value of life insurance policies	355,697
Beneficial interest in charitable remainder trusts	<u>319,643</u>
TOTAL ASSETS	\$ <u>13,036,797</u>

LIABILITIES AND NET ASSETS

<u>Liabilities:</u>	
Accounts payable	\$ 175,131
Accrued wages and related expenses	430,190
Due to related party	-
Deferred revenue	326,038
Operating lease liability	56,154
Deferred compensation	<u>371,314</u>
Total Liabilities	<u>1,358,827</u>
<u>Net Assets:</u>	
Without Donor Restrictions:	
Undesignated	11,285,476
Board designated	-
With Donor Restrictions	<u>392,494</u>
Total Net Assets	<u>11,677,970</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>13,036,797</u>

BOYS & GIRLS CLUBS OF SAN DIEGUITO

JUNE 30, 2024

Revenue, Support and Gains:

Program services	\$ 5,496,237
Contributions	1,677,755
Special events, net of direct expenses of \$197,666	502,336
Investment income	145,104
Rental income	384,900
Government grants and assistance	190,987
Change in charitable remainder trusts	34,862
Change in cash surrender value	7,147
Total Revenue, Support and Gains	<u>8,439,328</u>

Expenses:

Program Services:

Youth community services	6,512,431
Grants & Scholarships	-
Total Program Services	<u>6,512,431</u>

Supporting Services:

Management and general	1,043,205
Fundraising	401,295
Total Supporting Services	<u>1,444,500</u>

Total Expenses	<u>7,956,931</u>
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Change in Net Assets	482,397
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Net Assets at Beginning of Year	<u>11,195,573</u>
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NET ASSETS AT END OF YEAR	<u>\$ 11,677,970</u>
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**BOYS & GIRLS CLUBS
OF SAN DIEGUITO**

COMBINED FINANCIAL STATEMENTS

JUNE 30, 2024



Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

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Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report

To the Board of Directors
Boys and Girls Clubs of San Dieguito and
Boys & Girls Clubs of San Dieguito Foundation

Opinion

We have audited the accompanying combined financial statements of Boys and Girls Clubs of San Dieguito and Boys & Girls Clubs of San Dieguito Foundation (nonprofit organizations), which comprise the combined statement of financial position as of June 30, 2024, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Combined Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Combined Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining statement of financial position and combining statement of activities is presented for purposes of additional analysis, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Leaf & Cole LLP

San Diego, California
March 31, 2025

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS

Assets: (Notes 2, 4, 5, 6, 7, 9 and 11)

Cash	\$ 2,113,983
Cash - Restricted	58,679
Investments	3,901,800
Accounts receivable	27,357
Prepaid expenses and other assets	45,884
Property and equipment, net	8,897,028
Right-of-use asset - operating lease, net	56,154
Cash surrender value of life insurance policies	397,495
Beneficial interest in charitable remainder trust	<u>1,519,334</u>

TOTAL ASSETS	\$ <u>17,017,714</u>
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LIABILITIES AND NET ASSETS

Liabilities: (Notes 2, 8 and 11)

Accounts payable	\$ 214,094
Accrued wages and related expenses	430,190
Deferred revenue	326,038
Operating lease liability	56,154
Deferred compensation	<u>371,314</u>
Total Liabilities	<u>1,397,790</u>

Commitments and Contingency (Notes 9, 11, 12 and 13)

Net Assets: (Notes 2 and 10)

Without Donor Restrictions:	
Undesignated	12,230,301
Board designated	<u>11,500</u>
Total without donor restrictions	<u>12,241,801</u>
With Donor Restrictions	<u>3,378,123</u>
Total Net Assets	<u>15,619,924</u>

TOTAL LIABILITIES AND NET ASSETS	\$ <u>17,017,714</u>
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The accompanying notes are an integral part of the combined financial statements.

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
<u>Revenue, Support and Gains:</u>			
Program services	\$ 5,496,237	\$ -	\$ 5,496,237
Contributions	1,348,487	37,022	1,385,509
Special events, net of direct expenses of \$197,666	502,336	-	502,336
Investment income	446,865	-	446,865
Rental income	384,900	-	384,900
Government grants and assistance	190,987	-	190,987
Change in charitable remainder trusts	-	127,065	127,065
Change in cash surrender value	7,147	41,798	48,945
Net assets released from restrictions	352,800	(352,800)	-
Total Revenue, Support and Gains	<u>8,729,759</u>	<u>(146,915)</u>	<u>8,582,844</u>
<u>Expenses:</u>			
<u>Program Services:</u>			
Youth community services	6,512,431	-	6,512,431
Scholarships	118,190	-	118,190
Total Program Services	<u>6,630,621</u>	<u>-</u>	<u>6,630,621</u>
<u>Supporting Services:</u>			
Management and general	1,066,579	-	1,066,579
Fundraising	401,295	-	401,295
Total Supporting Services	<u>1,467,874</u>	<u>-</u>	<u>1,467,874</u>
Total Expenses	<u>8,098,495</u>	<u>-</u>	<u>8,098,495</u>
Change in Net Assets	631,264	(146,915)	484,349
Net Assets at Beginning of Year	<u>11,610,537</u>	<u>3,525,038</u>	<u>15,135,575</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 12,241,801</u></u>	<u><u>\$ 3,378,123</u></u>	<u><u>\$ 15,619,924</u></u>

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

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024**

	Program Services			Supporting Services		
	Youth Community Services	Scholarships	Total Program Services	Management and General	Fundraising	Total
<u>Salaries and Related Expenses:</u>						
Salaries	\$ 3,397,659	\$ -	\$ 3,397,659	\$ 437,821	\$ 262,267	\$ 4,097,747
Payroll taxes	230,782	-	230,782	59,828	14,582	305,193
Employee benefits	339,391	-	339,391	131,624	30,382	501,397
Workers' compensation	37,267	-	37,267	3,683	3,683	44,633
Total Salaries and Related Expenses	<u>4,005,099</u>	<u>-</u>	<u>4,005,099</u>	<u>632,956</u>	<u>310,914</u>	<u>4,948,970</u>
<u>Nonsalary Related Expenses:</u>						
Advertising	1,915	-	1,915	125	61,064	63,104
Depreciation	585,100	-	585,100	-	-	585,100
Information technology	22,186	-	22,186	113,214	5	135,405
Insurance	87,791	-	87,791	40,111	3,934	131,835
Occupancy	766,466	-	766,466	52,246	858	819,570
Office expenses	303,386	-	303,386	106,705	23,381	433,472
Other expenses	66,091	-	66,091	47,710	907	114,708
Professional fees	37,876	-	37,876	58,246	-	96,122
Program expenses	594,840	-	594,840	-	-	594,840
Scholarships	-	118,190	118,190	-	-	118,190
Travel	41,680	-	41,680	15,265	233	57,178
Total Nonsalary Related Expenses	<u>2,507,332</u>	<u>118,190</u>	<u>2,625,522</u>	<u>433,622</u>	<u>90,381</u>	<u>3,149,525</u>
Total Expenses	<u>\$ 6,512,431</u>	<u>\$ 118,190</u>	<u>\$ 6,630,621</u>	<u>\$ 1,066,579</u>	<u>\$ 401,295</u>	<u>\$ 8,098,495</u>

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

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

Cash Flows From Operating Activities:

Change in net assets	\$ 111,543
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	585,100
Realized/Unrealized gain on investments	(259,795)
Change in beneficial interest in charitable remainder trusts	(127,065)
Change in cash surrender value of life insurance policies	(24,689)
Amortization of right-of-use asset - Operating lease	14,725
(Increase) Decrease in operating assets:	
Accounts receivable	(9,832)
Prepaid expenses and other assets	(2,646)
Increase (Decrease) in operating liabilities:	
Accounts payable	11,110
Accrued wages and related expenses	(41,728)
Deferred revenue	(18,332)
Operating lease liability	(14,725)
Deferred compensation	371,314
Net Cash Provided by Operating Activities	<u>594,980</u>

Cash Flows From Investing Activities:

Purchases of investments, net	(1,054,979)
Purchase of property and equipment	(423,787)
Net Cash Used in Investing Activities	<u>(1,478,766)</u>

Net Decrease in Cash and Restricted Cash (883,786)

Cash and Restricted Cash at Beginning of Year 3,056,448

CASH AND RESTRICTED CASH AT END OF YEAR **\$ 2,172,662**

Supplemental Disclosures of Cash Flow Information:

Cash payments for amounts included in the measurement of lease liabilities	
Operating cash outflows from operating leases	<u>\$ 14,725</u>

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

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 1 - Organization:

Boys and Girls Clubs of San Dieguito (the “Club”) was incorporated July 22, 1966 pursuant to the general nonprofit corporation laws of the State of California. The specific purpose of the Club is to assist in the acquisition, construction and operation of facilities for youth, suitable for athletic, recreational and instructional purposes. The Club provides its services to youth in the north coastal section of San Diego County.

Boys & Girls Clubs of San Dieguito Foundation (the “Foundation”) was incorporated in 1977. The purpose of the Foundation is the solicitation, receipt and administration of property and monies for the benefit of Boys and Girls Clubs of San Dieguito for its charitable uses. The Foundation’s support is mainly from contributions received.

Note 2 - Significant Accounting Policies:

Combined Financial Statements

The combined financial statements included the accounts of Boys and Girls of San Dieguito and Boys & Girls Clubs of San Dieguito Foundation which are collectively referred to as the “Organizations”. The Organizations have common elements of management and are economically dependent. All material intercompany transactions have been eliminated.

Accounting Method

The financial statements of the Organizations have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

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

- Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires—that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Estimates

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

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 2 - Significant Accounting Policies: (Continued)

Risks and Uncertainties

The Organizations invests in various types of investment securities which are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and such changes could materially affect the amounts reported in the combined statement of financial position.

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value, and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

The Organization's statement of financial position includes the following financial instruments that are required to be measured at fair value on a recurring basis:

- Investments in equities, mutual funds and exchange traded funds are considered Level 1 assets, and are reported at fair value based on quoted prices in active markets for identical assets at the measurement date.
- Investments held by Rancho Santa Fe Foundation and San Diego Foundation are considered Level 2 assets, and are reported at fair value based on the fair value of the underlying assets in the funds as reported by the fund manager, since these funds are valued by the fund manager and are not traded in an active market.
- Charitable remainder unitrust is considered a Level 3 asset, and is reported at fair value based on management's assumptions about the expected investment return on the underlying trust assets, an applicable discount rate and the life expectancy of the donor.
- Cash surrender values of life insurance policies is considered a Level 2 asset, and is reported at fair value based on management's assumptions about an applicable discount rate, the cash value, and the life expectancy of the insured.

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 2 - Significant Accounting Policies: (Continued)

Allowance for Credit Losses

The Organizations recognize an allowance for credit losses on accounts receivable to present the net amount expected to be collected as of the statement of financial position date. Such allowance is based on the credit losses expected to arise over the life of the asset which is based on the expectation as of the statement of financial position date, aging reports and historical information. Accounts receivable are written off when the Organizations determine such receivables are deemed uncollectible. Write-offs are recognized as a deduction from the allowance for credit losses. Management believes that all accounts receivable were fully collectible; therefore, no allowance for credit losses on accounts receivable was recorded at June 30, 2024.

Capitalization and Depreciation

The Organizations capitalize all expenditures in excess of \$5,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as support with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organizations report expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organizations reclassify net assets with donor restrictions to net assets without donor restrictions at that time.

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

Land and improvements	7 years
Buildings and improvements	10 - 40 years
Equipment and furnishings	3 - 15 years
Pool	7 – 31.5 years
Vehicles	5 - 7 years

Depreciation totaled \$585,100 for the year ended June 30, 2024.

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of property and equipment, the asset account is reduced by the cost and the accumulated depreciation account is reduced by the depreciation taken prior to the sale, and any resultant gain or loss is recorded as income or expense.

Impairment of Real Estate

The Organizations review its investment in real estate for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized for the year ended June 30, 2024.

Compensated Absences

Accumulated unpaid vacation benefits totaling \$194,954 at June 30, 2024 is accrued when incurred and included in accrued wages and related expenses.

**BOYS AND GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 2 - Significant Accounting Policies: (Continued)

Revenue Recognition

Grant and contract revenue is recognized in the period in which the related work is performed in accordance with the terms of the grant or contract. Grants and contracts receivables are recorded when revenue earned under a grant exceeds the cash received. Deferred revenue is recorded when cash received under a grant or contract exceeds the revenue earned.

Program service fees are recognized as revenue in the period services are performed. Revenue from enrollment in preschool classes and after-school care is recognized over time as the customer receives the services provided. Fees for league teams and annual registration are recognized over time according to the length of the contract.

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.

Event revenue is recognized in the period that the event occurs.

Rental income is recognized as revenue for the period the rent relates.

Donated Services and Supplies

The Organizations utilize the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the combined financial statements unless the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services for the year ended June 30, 2024, did not meet the requirements above; therefore, no amounts were recognized in the combined financial statements.

Functional Allocation of Expenses

The combined statement of functional expenses presents expenses by function and natural classification. The Organizations allocate its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support services are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

Advertising

The Organizations follow the policy of charging costs of advertising to expense as incurred.

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 2 - Significant Accounting Policies: (Continued)

Income Taxes

The Organizations are public charities and are 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 Organizations believe that they have appropriate support for any tax positions taken, and, as such, does not have any uncertain tax positions that are material to the combined financial statements. The Organizations are not a private foundations.

The Organization's Return of Organization Exempt from Income Tax for the year ended June 30, 2024, 2023, 2022 and 2021 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three-to-four years after the returns were filed.

Concentrations of Credit Risk

The Organizations maintain its cash in bank deposit accounts and money market funds which, at times, may exceed federally insured limits. The Organizations have not experienced any losses in such accounts. The Organizations believe they are not exposed to any significant credit risk on cash and cash equivalents.

Revenue Concentration

The Organizations has a donor who contributed 57% of the total contributions for the year ended June 30, 2024.

Cash and Cash Equivalents

For purposes of the combined statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Lease

The Club entered into an equipment lease through December 2027. Pursuant to the guidance for accounting for leases, the Club accounts for the operating lease as noted below.

The Club determines if an arrangement is a lease at inception. An arrangement is a lease if the arrangement conveys a right to direct the use of, and obtain substantially all of the economic benefits from, the use of an asset for a period of time in exchange for consideration.

Operating lease right-of-use assets and liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. The Club uses the risk-free rate in determining the present value of the lease payments.

The operating lease right-of-use asset also includes any lease payments made and excludes lease incentives. The lease term may include options to extend or terminate the lease when it is reasonably certain that the Club will exercise that option. The lease does not contain any material residual value guarantee or material restrictive covenants. Lease expense for lease payments is recognized on the straight-line basis over the lease term.

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 2 - Significant Accounting Policies: (Continued)

Change in Accounting Principle

In June 2016, the Financial Accounting Standards Board ("FASB") issued ASU No. 2016-13, *Financial Instruments—Credit Losses* ("Topic 326") to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. FASB ASU 2016-13 affects loans, debt securities, accounts receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash.

The standard requires a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial asset(s) to present the net carrying value at the amount expected to be collected on the financial asset.

FASB ASU 2016-13 was adopted July 1, 2023 on a prospective transition approach. With respect to accounts receivables, ASU 2016-13 did not have a material impact on the financial statements.

Subsequent Events

The Organizations have evaluated subsequent events through March 31, 2025, which is the date the financial statements are available for issuance, and concluded that there were no events or transactions that needed to be disclosed except as disclosed in Note 14.

Note 3 - Liquidity and Availability:

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

The table below presents financial assets available for general expenditures within one year at June 30, 2024:

Cash	\$ 2,113,983
Investments	3,901,800
Accounts receivable	27,357
Total financial assets	<u>6,043,140</u>
Less: Assets unavailable for general expenditures:	
Donor restricted funds	(3,378,123)
Board designated funds	(11,500)
Total financial assets not available to be used within one year	<u>(3,389,623)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,653,517</u>

In addition to financial assets available to meet general expenditures over the next 12 months the Organizations have a line-of-credit agreement with available borrowings totaling \$1,500,000 as described in Note 8. In addition to financial assets available to meet general expenditures over the next 12 months, the Organizations operate with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures included in cash.

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 3 - Liquidity and Availability: (Continued)

The Organizations' governing boards have designated a portion of its resources without donor restrictions for students pursuing careers in the performing arts and/or Club participation. Although the Organizations do not intend to spend from these funds other than for its intended purpose, amounts from board designated funds could be made available and spent at the discretion of the Board of Directors.

Note 4 - Fair Value Measurements:

The following table summarizes assets measured at fair value by classification within the fair value hierarchy at June 30, 2024:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2024
Mutual funds	\$ 1,986,717	\$ -	\$ -	\$ 1,986,717
Exchange traded funds	1,881,514	-	-	1,881,514
Equities	5,196	-	-	5,196
Rancho Santa Fe Foundation	-	14,434	-	14,434
San Diego Foundation	-	13,939	-	13,939
Cash surrender value of life insurance policies	-	397,495	-	397,495
Charitable remainder trust (Note 7)	-	-	1,519,334	1,519,334
	<u>\$ 3,873,427</u>	<u>\$ 425,868</u>	<u>\$ 1,519,334</u>	<u>\$ 5,818,628</u>

The reconciliation for financial instruments measured at fair value on a recurring basis as significant unobservable inputs (Level 3) are included in Note 7 as indicated above.

The following table represents the Organizations' Level 3 financial instrument, the valuation techniques used to measure the fair value of the financial instrument, and the significant unobservable inputs and the range of values for those inputs for the year ended June 30, 2024:

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Significant Input Values
Charitable remainder Trust	\$ 1,519,334	Present value of expected cash flows	Payout rate Discount rate	5% - 8% 4.6% - 7.2%

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 5 - Investments:

Investments consist of the following at June 30, 2024:

Mutual funds	\$ 1,986,717
Exchange traded funds	1,881,514
Rancho Santa Fe Foundation	14,434
San Diego Foundation	13,939
Equities	5,196
Total Investments	<u>\$ 3,901,800</u>

The following schedule summarizes the investment income and its classification in the combined statement of activities for the year ended June 30, 2024:

Interest and dividend income	\$ 209,617
Realized and unrealized gains	259,795
Investment fees	<u>(22,547)</u>
Total Investment Income	<u>\$ 446,865</u>

Note 6 - Property and Equipment:

Property and equipment consist of the following at June 30, 2024:

Land and improvements	\$ 26,872
Buildings and improvements	14,249,297
Equipment and furnishings	1,122,293
Pool	938,152
Gymnasiums	953,863
Vehicles	626,232
Construction-in-progress	5,544
Subtotal	<u>17,922,253</u>
Less: Accumulated depreciation	<u>(9,025,225)</u>
Property and Equipment, Net	<u>\$ 8,897,028</u>

Note 7 - Charitable Remainder Trust:

The Foundation was named as the remainder beneficiary of charitable remainder unitrusts (the "Trust"). This Trust was established and funded by the donor and provides for a distribution annually to the donor during their lifetime. Upon the death of the donor, the remaining value of the Trust will be distributed to the Foundation subject to the donor restriction. The assets held in the Trust totaling \$2,038,941 at June 30, 2024 have been discounted to their net present value using a discount rate of 4.6% – 7.2%. The activity of the charitable remainder unitrusts consisted of the following for the year ended June 30, 2024:

Balance at Beginning of Year	\$ 1,392,269
Change in discount and fair value	127,065
Balance at End of Year	<u>\$ 1,519,334</u>

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 8 - Deferred Compensation:

The Organizations entered into a retention agreement in 2015, amended in 2023 and 2024 with an employee to reinforce and encourage the continued retention and dedication of its employee. In connection with the retention agreement, the Organizations purchased a life insurance policy which the employee, once vested, is entitled to access and receive the benefits of the life insurance policy. In June 2024, the Organizations amended the agreement to extend the retention period to September 1, 2027 and the Organizations agreed to pay \$100,000 in \$25,000 installments on September 1, 2024, 2025, 2026 and 2027. Deferred compensation totaled \$371,314 at June 30, 2024.

Note 9 - Line-of-Credit:

The Club has secured line of credit from California Bank & trust with maximum borrowings of \$1,500,000 with interest at the greater of 3.25% or the current 30-day LIBOR rate plus 3.25% (8.69% at June 30, 2024). The line-of-credit is secured by the assets of the Club and matures on June 30, 2025. As of June 30, 2024, there was no outstanding balance on the line of credit.

Note 10 - Net Assets With Donor Restrictions:

Net assets with donor restrictions represent contributions received or receivable by the Organizations, which are limited in their use by time or donor-imposed restrictions. Net assets with donor restrictions are available for the following purpose at June 30, 2024:

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose, or by the occurrence of the passage of time or other events specified by the donors, are as follows for the year ended June 30, 2024:

Subject to Expenditure for Specified Purpose:

Scholarships	\$ 1,003,525
Scholarships and capital improvements	740,000
Fundraising	47,777
Other	9,153
Middle school sports	7,357
Aquatics center	6,179
Branch improvements	4,468
ROADs	3,000
Total Subject to Expenditure for Specified Purpose	<u>1,816,991</u>

Subject to the Passage of Time:

Charitable remainder trusts	1,519,334
Life insurance	41,798
Total Subject to the Passage of Time	<u>1,561,132</u>
Total Net Assets with Donor Restrictions	<u>\$ 3,378,123</u>

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 10 - Net Assets With Donor Restrictions: (Continued)

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose, or by the occurrence of the passage of time or other events specified by the donors, are as follows for the year ended June 30, 2024:

Purpose Restrictions Accomplished:

Fundraising	\$ 190,004
Scholarships	114,830
Aquatics center	25,304
Branch Improvements	9,997
Middle school sports	7,643
Center for healthy lifestyle	2,967
Vehicle	2,055
Total Net Assets Released From Restrictions	<u>\$ 352,800</u>

Note 11 - Leases:

During the year ended June 30, 2024, the Club entered in to a long-term equipment lease through December 2027 with no renewal options. The following summarizes the line items on the combined statement of financial position for the operating lease at June 30, 2024:

Operating lease right-of-use asset	<u>\$ 56,154</u>
Operating lease liability - current portion	\$ 17,157
Operating lease liability – long term portion	38,997
Total Operating Lease Liabilities	<u>\$ 56,154</u>

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2024:

Weighted average remaining lease term - Operating	42 Months
Weighted average discount rate	3.79%

The following summarizes the line items in the combined statement of activities which include the components of lease expense for the year ended June 30, 2024:

Operating lease expense (included in occupancy)	\$ 11,993
Interest expense	2,432
Total Lease Cost	<u>\$ 14,725</u>

The following summarizes cash flow information related to leases for the year ended June 30, 2024:

Operating cash flows from operating leases	<u>\$ 14,725</u>
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**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2024**

Note 11 - Leases: (Continued)

The following is a schedule of future minimum lease payments under the lease:

Years Ended June 30	
2025	\$ 17,157
2026	17,157
2027	17,157
2028	8,579
Total Lease Payments	60,050
Less: Discount	(3,896)
Present Value of Lease Liabilities	<u>\$ 56,154</u>

Note 12 - Pension Plan:

The Club has a 401(k) pension plan ("the Plan") available to all eligible employees, who are at least age 21 and have completed one year of service. Under the terms of the Plan, employees may contribute a portion of their wages up to the benefit limits currently allowed for 401(k) Plans. The Club matches 100% of the first 5% of an employee's contribution. The participants are 100% vested in their contribution and are vested in the Club's contributions based on years of vesting service, 100% at five years. Contributions made by the Club to the Plan totaled \$103,411 for the year ended June 30, 2024.

Note 13 - Litigation:

The Organizations are subject to claims that arise out of the normal course of business. The Organizations maintains insurance coverage and use various risk management activities which, combined, management believes are sufficient to ensure that the final outcome of any claims or proceedings will not have an adverse material effect on the combined financial position, operations, or liquidity of the Organizations.

Note 14 - Subsequent Event:

On June 5, 2024, the Board of Directors passed a resolution for the Organizations to merge with Boys & Girls Clubs of Oceanside effective July 1, 2024. The Organizations will be the surviving organizations and Boys & Girls Clubs of Oceanside will cease. The name of the new Organizations will be Boys & Girls Clubs of Northwest San Diego County, Inc. and Boys & Girls Clubs of Northwest San Diego County Foundation. The merger will allow for effective and efficient operations and to capitalize on synergies.

SUPPLEMENTARY INFORMATION

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINING SCHEDULE OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS

	<u>Club</u>	<u>Foundation</u>	<u>Eliminations</u>	<u>Combined</u>
<u>Assets:</u>				
Cash	\$ 2,007,024	\$ 106,959	\$ -	\$ 2,113,983
Cash - Restricted	-	58,679	-	58,679
Investments	1,021,449	2,880,351	-	3,901,800
Accounts receivable	27,357	-	-	27,357
Due from related party	306,561	-	(306,561)	-
Prepaid expenses and other assets	45,884	-	-	45,884
Property and equipment, net	8,897,028	-	-	8,897,028
Right-of-use asset - operating lease, net	56,154	-	-	56,154
Cash surrender value of life insurance policies	355,697	41,798	-	397,495
Beneficial interest in charitable remainder trusts	<u>319,643</u>	<u>1,199,691</u>	<u>-</u>	<u>1,519,334</u>
TOTAL ASSETS	\$ <u>13,036,797</u>	\$ <u>4,287,478</u>	\$ <u>(306,561)</u>	\$ <u>17,017,714</u>

LIABILITIES AND NET ASSETS

<u>Liabilities:</u>				
Accounts payable	\$ 175,131	\$ 38,963	\$ -	\$ 214,094
Accrued wages and related expenses	430,190	-	-	430,190
Due to related party	-	306,561	(306,561)	-
Deferred revenue	326,038	-	-	326,038
Operating lease liability	56,154	-	-	56,154
Deferred compensation	<u>371,314</u>	<u>-</u>	<u>-</u>	<u>371,314</u>
Total Liabilities	<u>1,358,827</u>	<u>345,524</u>	<u>(306,561)</u>	<u>1,397,790</u>
<u>Net Assets:</u>				
Without Donor Restrictions:				
Undesignated	11,285,476	944,825	-	12,230,301
Board designated	-	11,500	-	11,500
With Donor Restrictions	<u>392,494</u>	<u>2,985,629</u>	<u>-</u>	<u>3,378,123</u>
Total Net Assets	<u>11,677,970</u>	<u>3,941,954</u>	<u>-</u>	<u>15,619,924</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>13,036,797</u>	\$ <u>4,287,478</u>	\$ <u>(306,561)</u>	\$ <u>17,017,714</u>

**BOYS & GIRLS CLUBS OF SAN DIEGUITO AND
BOYS & GIRLS CLUBS OF SAN DIEGUITO FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
JUNE 30, 2024**

	<u>Club</u>	<u>Foundation</u>	<u>Eliminations</u>	<u>Combined</u>
<u>Revenue, Support and Gains:</u>				
Program services	\$ 5,496,237	\$ -	\$ -	\$ 5,496,237
Contributions	1,677,755	19,315	(311,561)	1,385,509
Special events, net of direct expenses of \$197,666	502,336	-	-	502,336
Investment income	145,104	301,761	-	446,865
Rental income	384,900	-	-	384,900
Government grants and assistance	190,987	-	-	190,987
Change in charitable remainder trusts	34,862	92,203	-	127,065
Change in cash surrender value	7,147	41,798	-	48,945
Total Revenue, Support and Gains	<u>8,439,328</u>	<u>455,077</u>	<u>(311,561)</u>	<u>8,582,844</u>
<u>Expenses:</u>				
<u>Program Services:</u>				
Youth community services	6,512,431	-	-	6,512,431
Grants & Scholarships	-	428,190	(310,000)	118,190
Total Program Services	<u>6,512,431</u>	<u>428,190</u>	<u>(310,000)</u>	<u>6,630,621</u>
<u>Supporting Services:</u>				
Management and general	1,043,205	24,935	(1,561)	1,066,579
Fundraising	401,295	-	-	401,295
Total Supporting Services	<u>1,444,500</u>	<u>24,935</u>	<u>(1,561)</u>	<u>1,467,874</u>
Total Expenses	<u>7,956,931</u>	<u>453,125</u>	<u>(311,561)</u>	<u>8,098,495</u>
Change in Net Assets	482,397	1,952	-	484,349
Net Assets at Beginning of Year	<u>11,195,573</u>	<u>3,940,002</u>	<u>-</u>	<u>15,135,575</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 11,677,970</u></u>	<u><u>\$ 3,941,954</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,619,924</u></u>



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

BOYS & GIRLS CLUBS OF NORTHWEST SAN
DIEGO COUNTY INC
533 LOMAS SANTA FE DR
SOLANA BEACH, CA 92075

Date: September 9, 2024
Employer ID number:
Form 990 required:
Yes
Person to contact:
Name: Ms. Thomas
ID number: 0195068

Dear Sir or Madam:

We're responding to your request dated August 07, 2024, about your tax-exempt status.

We issued you a determination letter in August 1967, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/28/2025

ESL ID: 3850321586

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: 0516240

Entity Name: THE BOYS AND GIRLS CLUBS OF SAN DIEGUITO

- ☒ 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

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Boys & Girls Clubs of Northwest San Diego	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) Non-Profit Youth Development Organization	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 533 Lomas Santa Fe Drive 6 City, state, and ZIP code Solana Beach, CA 92075 7 List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
<div></div>	<div></div>
or	
Employer identification number	
<div></div>	<div></div>

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 

Date **5/26/25**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

California
Western
School of
Law
Community
Law Project

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: California Western School of Law Community Law Project (CLP)

Contact Person: Dana Sisitsky Email address: dsisitsky@cwsll.edu

Daytime Phone: 619-515-1536 Evening Phone: 619-515-1536

Mailing Address: 225 Cedar Street

City: San Diego State: CA Zip: 92101

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

We received funding from the Community Grants Program in fiscal years 2023-2024 and 2024-2025

3. Title of FY 2025/26 Proposed Program/Service: SB Legal Clinics and Community Education

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

The estimated cost for operation of free monthly legal clinics and periodic programming in Solana Beach, along with related outreach, is \$22,205 (including in kind costs). The amount requested from City of Solana Beach is \$6,000. The remainder of costs will be funded through other sources.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

Funds will be utilized to effectively coordinate the provision of free legal assistance during clinics at St. Leo Community Church. Services are provided in person and open to all community members without regard to income or immigration status. CLP also provides community legal education to families at Casa de Amistad and other partner organizations in SB. As most administrative and space costs are provided in kind, all funds will cover staff compensation.

6. Anticipated Program Objectives or Accomplishments:

1) Conduct at least 10 live legal clinics between 9/2025 – 8/2026 on site in SB with goal of assisting 75 or more people with their legal issues. 2) Provision of two or more community education presentations in SB (likely partnering with Casa de Amistad), presenting on areas of most legal need for the community. 3) Attendance at coalition meetings with SB providers and/or regular communication with SB social service organizations and schools to ensure that the community is well-informed on legal trends and has a contact if an emergency legal need arises in the community.

7. Program Dates/Location:

Clinics in SB occur one Wednesday/month at St. Leo's. Presentations are twice yearly at times/locations coordinated with local partners. Community Outreach is throughout the year.

8. Estimated number of Solana Beach residents to be served by proposed program: 75-100

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

The Community Law Project will share news of any funding received by the City of Solana Beach through our social media outlets (Facebook, Instagram, and LinkedIn). We also will post signage at our clinic / community legal education presentations indicating that the program is supported through funding from the City of Solana Beach.

10. 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?

There will not be matching funds, but this project is partially funded through several other funding sources (including funding from California Western School of Law, other grant and private donations, and in-kind support of space and resources). An award of funding from the City's Community Grants Program provides CLP with leverage to encourage other funders to support a clinic within the City of Solana Beach.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

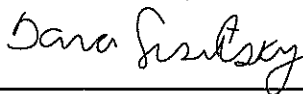
CLP has 3 paid staff members who act as primary supervisors / coordinators. The rest of the close to 100 individuals who work with CLP are volunteers. This includes attorneys providing specialty advice to individuals; law students who are supervised by CLP staff and serve as interviewers for clients; and bilingual undergraduates who interpret for our high percentage of monolingual Spanish speaking clients. Also, CLP utilizes space and resources provided in kind from St. Leo's and Cal Western. Our use of volunteers and receipt of in-kind support keeps overhead expenses low.

12. 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?

The portion of our program that provides services in SB has traditionally been funded through a combination of a grant specific to SB and other funding sources. Total funding has allowed us to hold monthly clinics in SB and approximately two legal presentations in the area annually. If funding is not awarded, we would need to reduce the annual number of SB clinics at a time when all indicators show that the need is very high / increasing. If funding was partial but close to amount requested, we should be able to maintain services as they have been over the past year.

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.



5/28/25

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.



**California Western School of Law Community Law Project
Solana Beach Site and Programming
Proposed Operating Budget
August 1, 2025 – July 31, 2026**

Program Income	Grants	\$8,000
	Individuals*	\$3,870
	California Western	\$7,010
	Community Partners (in-kind)	\$2,500
	California Western School (in-kind)	<u>\$825</u>
	Total Income	\$22,205
Program Expenses	Personnel	
	Executive Director (full time)	\$8,470
	Supervising Attorney (full time)	\$7,280
	Community Ed Coordinator (part-time)	\$2,540
	CWSL Administrative Support **	\$500
	Rent and Utilities**	
	Solana Beach Project	\$2,500
	Malpractice Insurance**	\$250
	Meetings, Events & Outreach	\$350
	Web Hosting Fees**	\$75
	Membership Dues	\$40
	Supplies	\$70
	<u>Travel, Mileage and Parking</u>	<u>\$130</u>
	Total Expenses	\$22,205

* Portion committed and portion potential

**Provided in-kind



**California Western School of Law Community Law Project
Operating Budget
August 1, 2024 – July 31, 2025**

Program Income	Grants	\$116,000
	Individuals	\$25,000
	Anticipated Cy Pres Awards	\$33,880
	California Western	\$150,000
	Community Partners (in-kind)	\$28,150
	California Western School (in-kind)	\$16,500
	Total Income	\$369,530
Program Expenses	Personnel	
	Executive Director (full time)	\$149,350
	Supervising Attorney (full time)	\$130,690
	Community Ed Coordinator (part-time)	\$38,710
	CWSL Administrative Support **	\$10,000
	Rent and Utilities**	
	Downtown Project	\$8,050
	City Heights/North Park Projects	\$16,800
	Solana Beach Project	\$2,100
	Other	\$1,200
	Malpractice Insurance**	\$5,000
	Meetings, Events & Outreach	\$3,650
	Web Hosting Fees**	\$1,500
	Membership Dues	\$1,000
	Supplies	\$1,330
	Mileage and Parking	\$150
	Total Expenses	\$369,530

* Portion committed and portion potential

**Provided in-kind

Income Statement - Community Law Project

Fiscal Years: 2024 & partial 2025

9 months ending 4/30/2025

	FY2024 8/1/23 - 7/31/2024	FY2025 8/1/2024 - 4/30/2025
A. Program Revenues:		
Tuition Program Revenues		
Scholarship/Discounts		
Other Fees		
Net Tuition/Program Revenue	-	-
B. Other Revenues:		
Program Revenue		
Other Income		
Contributions	199,838	154,650
Grant Revenue	98,320	251,279
Total Other Revenues	298,158	405,929
Total Operating Revenues	298,158	405,929
C. Expenses:		
Salaries, payroll taxes & employee benefits	261,698	219,875
Professional Fees & Contracted Services	-	-
Supplies & Equipment	521	1,108
Fees, Subscriptions & Memberships	1,048	773
Conferences, Travel, Meetings & Events	1,497	1,021
Advertising & Publications	169	189
Other Expense	-	107
Total Expenses	264,933	223,074
D:Net Operating Income/Expenses	33,225	182,855
E: Non Operating Activities:		
Investment Income	-	-
Depreciation Expense	-	-
Interest Expense	-	-
Bad Debt	-	-
Total Non Operating Income/Expense	-	-
F. Net Income/Expense	33,225	182,855

Department of the Treasury
LA:EO:75:1687

District Director

Internal Revenue Service

Date:

NOV 16 1975

In reply refer to Wendelburg
L-178, Code XCOXFOG#2:JBG

Determination Section (213) 688-4887

▷ California Western School of Law
350 Cedar Street
San Diego, California 92101

Purpose: Charitable & Educational
Accounting Period Ending: May 31

11/16/75

Gentlemen:

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

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

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

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

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

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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

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

Please keep this determination letter in your permanent records.

Sincerely yours,



District Director

cc: Jon P. Chester
tp



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/27/2025

ESL ID: 1189107774

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: 0737341

Entity Name: CALIFORNIA WESTERN SCHOOL OF LAW

- ☒ 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).
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California

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**Request for Taxpayer
Identification Number and Certification**
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Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) CALIFORNIA WESTERN SCHOOL OF LAW	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) 501(C)(3) NOT FOR PROFIT CORPORATION	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 1 Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) A <i>(Applies to accounts maintained outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 225 CEDAR ST.	Requester's name and address (optional)
6 City, state, and ZIP code SAN DIEGO, CA 92101		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

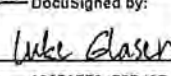
Social security number	
<div></div>	<div></div>
or	
Employer identification number	
<div></div>	<div></div>

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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	DocuSigned by: 
	038F6FF34F9D43B	

Date 1/21/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Casa de Amistad Centro De Enseñanza

CITY OF SOLANA BEACH

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Casa de Amistad Centro De Enseñanza
Contact Person: Nicole Mione-Green Email address: director@casadeamistad.org
Daytime Phone: 858-509-2590 Evening Phone: 858-335-3384
Mailing Address: 120 Stevens Avenue
City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

FY24-25 and for the Kinder to College Study Companions Program.

3. Title of FY 2025/26 Proposed Program/Service: Kinder to College Study Companions Program

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

Casa de Amistad is requesting a \$6,000 grant. The program budget is \$453,485 and includes expenses for such things as educational supplies, facility fees, curriculum, volunteer training and recruitment, events and outreach.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

Students in our community—especially low-income youth, face significant academic challenges and limited resources, deepening educational gaps. Our services help close these gaps through comprehensive academic support. Funding will allow us to expand tailored interventions, refine our curriculum, and train volunteers to better support our students, particularly our neurodivergent students and those with IEPs over the coming year.

6. Anticipated Program Objectives or Accomplishments:

The goals of the program are to 1) remove educational barriers for underserved K-12th grade 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 students; and 4) enhance the emotional and social well-being for diverse student population.

7. Program Dates/Location:

The program runs year-round. Services are offered on Tuesday and Thursdays at 120 Stevens Avenue, Solana Beach, CA 92075.

8. Estimated number of Solana Beach residents to be served by proposed program: 95

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

Casa de Amistad deeply values the generosity of our donors and proudly recognizes their support through acknowledgments in print materials, on our website, across social media platforms, and at all organizational events. In appreciation, donors are also invited to attend our annual stewardship event, hosted each year at a unique community location to celebrate their impact.

10. 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?

Casa de Amistad's annual revenue is supported by a diverse mix of individual donors, private foundations, and government grants. To ensure long-term sustainability, we are committed to strengthening relationships with both new and existing funders throughout the community. A grant from the City of Solana Beach would serve as a valuable catalyst, helping to leverage additional support from other local funding partners.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Volunteers are essential to our program's success. Currently, more than 240 individuals—including 40 Solana Beach residents—generously contributed their time to provide tutoring and mentoring for our youth. As a certified Service Enterprise, Casa de Amistad strategically leverages volunteer talent across the organization to advance our mission, strengthen sustainability, and reduce program costs.

12. 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?

This program will move forward even with partial funding. Casa de Amistad has strong community ties and a committed network of volunteers, parents, funders, and partners who support the continuation of this essential work. We will continue collaborating with community partners and other dedicated supporters to ensure underserved youth in the community receive the educational support they need.

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.

Nicole Mione-Green

Authorized Signature of Organization

5/28/25

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.



May 28, 2025

Dan King
Assistant City Manager
City of Solana Beach
635 South Highway 101
Solana Beach, CA 92075

Dear Mr. King,

I hope this message finds you well. I would like to take a moment to convey our sincere appreciation for your ongoing commitment to enhancing literacy and education for the youth in Solana Beach. Casa de Amistad is proud to align with the City of Solana Beach Community Grants Program, and we would like to respectfully request a grant of \$6,000 to support our Study Companions Kinder to College Program. We believe this initiative is essential for fostering positive educational outcomes within our community.

Our programming is designed to enhance the academic achievement of low-income children, ranging from kindergarten through 12th grade. By providing a safe and nurturing environment, we empower them to thrive and realize their full potential. Casa de Amistad is dedicated to offering comprehensive and holistic services supporting students at every educational stage.

Enclosed, you will find our completed proposal along with the required attachments for your consideration. Should you have any questions or need further clarification, please do not hesitate to reach out to me directly at 858-245-0410 or by email at director@casadeamistad.org. Thank you very much for your thoughtful consideration, and we look forward to your response.

Warm regards,

Nicole Mione-Green
Nicole Mione-Green
Executive Director

Proposed Program Budget

Casa de Amistad

Kinder to College Study Program Budget

SUPPORT & REVENUE

Individual Contributions	100,000
Site Contributions	2,000
Fundraising Event Income	80,000
Government Grants	25,000
Corporate/Business Grants	34,485
Foundation/Non Profit Grants	175,000
Donated Rent Income	37,000
Total Support & Revenue	453,485

EXPENDITURES

Salary/ Hourly Pay	359,000
Employer Payroll Taxes	22,061
Workers Comp Insurance	2,545
Staff Development	1,200
Software	6,500
Supplies	2,500
Nutrition	2,729
Kinder to College Curriculum	3,000
Parties & Celebrations	1,000
Personnel Background Checks	1,500
Tutor Expense	500
Communications & Outreach	6,000
Insurance-Other	2,250
Advertising	500
Facilities	5,200
Donated Rent Expense	37,000
Total Expenditures	453,485

Summary of Organization's Budget



Organization Budget

Revenue

Individual Contribution		185,000
Site Contributions		3,000
Alternative Christmas Market		4,500
Student Family Donations		19,000
Fundraising Event Income		150,000
Corporate/Business Grants		74,281
Foundation/Non Profit Grants		328,885
Government Grants	\$	25,000.00
Total Contributed Support	\$	789,666.00

Dividends & interest-securities	25,000
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Donated Rent Income	51,434
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Restricted Funds (Scholarships)	100,000
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Earned Revenues	176,434
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Total Revenue and Support	966,100
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Expenditures

Salary/ Hourly Pay	449,825
Payroll Processing	1,200
Employer Payroll Taxes	36,000
Workers Comp Insurance	3,000
Insurance - other	12,516
Staff Development	7,000
Employee Benefits	29,400
Total Personnel	538,941

Fundraising Expenses	\$	50,000
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Casa Parent Fundraiser	\$	1,500
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Total Fundraisers	\$	51,500
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Storage Rental	\$	2,100
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Facilities Fee	\$	15,000
Donated Rent Expense	\$	51,419
Total Occupancy	\$	68,519
CPA	\$	9,300
Accounting	\$	24,000
Grant Writer & Development Consultant	\$	50,000
HR & Legal	\$	10,000
Total Professional Fees	\$	93,300
Computer Hardware Supplies	\$	5,000
Office Equipment & Decor	\$	3,000
Software Expenses	\$	15,000
Web Site Expenses	\$	1,500
Postage, shipping, delivery	\$	800
Cell Phone	\$	2,400
Total Office Expenses	\$	27,700
Advertising	\$	5,000
Kinder to College Curriculum	\$	6,000
Parties & Celebrations	\$	7,000
Board Meeting & Strategic Plan	\$	18,000
Personal Background Checks	\$	2,000
Gifts, Awards, Recognition	\$	1,000
Tutor Expense	\$	1,500
Communications & Outreach	\$	13,140
Nutrition	\$	5,000
Field Trips	\$	7,000
Supplies	\$	8,000
Total Other Operating Expenses	\$	73,640
Scholarships	\$	100,000
Square, Inc. Charges	\$	300
Bank Charges	\$	100
Benevity Charges	\$	100
Donor Perfect Charges	\$	2,000
RSF Admin Fees	\$	10,000
Total Other Expenses	\$	12,500
Total Expenditures	\$	966,100
Revenue over Expenses	\$	-

Financial and Tax Statements

MUNGER & COMPANY, CPAs

1818 Avocado Road
Oceanside, CA 92054
(760) 730-8020
www.mungercpa.com

**CASA DE AMISTAD CENTRO
DE ENSEANZA**

Reviewed Financial Statements

Year Ended June 30, 2024

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Statement of Functional Expenses	4
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Notes to Financial Statements	6-12

MUNGER & COMPANY, CPAs

1818 Avocado Road
Oceanside, 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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Casa de Amistad Centro de Ensenanza and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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
November 19, 2024

Casa de Amistad Centro de Ensenanza
Statements of Financial Position
June 30, 2024

ASSETS:

Cash and Cash Equivalents	\$ 443,229
Interest Receivable	7,303
Promise to Give	50,000
Investments	832,618
Beneficial Interest in Assets Held by Ranco Santa Fe Foundation	1,381,187
Other Assets	<u>1,783</u>
 TOTAL ASSETS	 <u><u>\$ 2,716,120</u></u>

LIABILITIES:

Accounts Payable	\$ 4,417
Scholarship Payable	71,000
Payroll Liabilities	<u>25,536</u>
 TOTAL LIABILITIES	 100,953

NET ASSETS:

Without Donor Restrictions	
Undesignated	1,329,008
With Donor Restrictions	<u>1,286,159</u>
 TOTAL NET ASSETS	 <u><u>2,615,167</u></u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 2,716,120</u></u>

See independent accountant's review report and notes to the financial statements.

Casa de Amistad Centro de Ensenanza
Statement of Activities
For the Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES:			
Contributions	\$ 93,869	\$ 48,980	\$ 142,849
Grants	315,942	50,000	365,942
Special Event, net of expense of \$45,192	67,795		67,795
In-Kind Rent	51,420		51,420
Investment Return	181,894		181,894
Net Assets Released from Restrictions	<u>162,577</u>	<u>(162,577)</u>	<u>-</u>
Total Revenues	<u>873,497</u>	<u>(63,597)</u>	<u>809,900</u>
EXPENSES:			
Program Services	676,708		676,708
Management & General	55,043		55,043
Fundraising	<u>21,354</u>		<u>21,354</u>
Total Expenses	<u>753,105</u>	<u>-</u>	<u>753,105</u>
Change In Net Assets	\$ 120,392	\$ (63,597)	\$ 56,795
Beginning Net Assets	<u>1,208,616</u>	<u>1,349,756</u>	<u>2,558,372</u>
Ending Net Assets	<u>\$ 1,329,008</u>	<u>\$ 1,286,159</u>	<u>\$ 2,615,167</u>

See independent accountant's review report and notes to the financial statements.

Casa de Amistad Centro de Ensenanza
Statement of Functional Expenses
For the Year Ended June 30, 2024

EXPENSES	Program Services	Supporting Services		Total
		Management & General	Development	
Salaries	\$ 349,885	\$ 7,546	\$ 1,078	\$ 358,509
Benefits	26,102	563	80	26,745
Payroll Taxes	28,152	607	87	28,846
Payroll Processing Fees	1,082	23	4	1,109
Donated Rent	47,064	3,703	653	51,420
Legal and Accounting		28,227		28,227
Grant Writer			18,125	18,125
Scholarships	137,823			137,823
Advertising		8,380		8,380
Operating	12,706	348		13,054
Supplies	16,554	1,111		17,665
Facility Fees	9,904			9,904
Office	24,968	2,920		27,888
Finance Charges	156	456	1,327	1,939
Depreciation	268			268
Storage	107	1,159		1,266
Communication and Outreach	21,937			21,937
Special Event Expense			45,192	45,192
Total Expenses by Function	<u>\$ 676,708</u>	<u>\$ 55,043</u>	<u>\$ 66,546</u>	<u>\$ 798,297</u>
Less Expenses Included with Revenues on the Statement of Activities				
Cost of Direct Benefit to Donors	<u>-</u>	<u>-</u>	<u>(45,192)</u>	<u>(45,192)</u>
Total Expenses Included in the Expense Section on the Statement of Activities	<u>\$ 676,708</u>	<u>\$ 55,043</u>	<u>\$ 21,354</u>	<u>\$ 753,105</u>

See independent accountant's review report and notes to the financial statements.

Casa de Amistad Centro de Ensenanza
Statement Of Cash Flows
For the Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Change In Net Assets	\$ 56,795
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by /(Used in) Operating Activities:	
Depreciation	268
Unrealized Gain on Investments	(134,821)
Decrease / (Increase) in:	
Interest Receivable	(2,986)
Promise to Give	(50,000)
Increase / (Decrease) in:	
Accounts Payable	(1,783)
Scholarship Payable	(30,000)
Payroll Liabilities	<u>(1,463)</u>
Net Cash (Used in) Operating Activities	<u>(163,990)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Proceeds from the Sale of Investments	<u>48,233</u>
Net Cash Provided by Investing Activities	<u>48,233</u>

Net Change in Cash and Cash Equivalents	(115,757)
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Cash and Cash Equivalents at:	
Beginning of Year	<u>558,986</u>
End of Year	<u>\$ 443,229</u>

See independent accountant's review report and notes to the financial statements.

Casa de Amistad Centro de Ensenanza
Notes to Financial Statements
Year Ended June 30, 2024

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

Management considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to endowments that are perpetual in nature, or other long-term purposes are excluded from this definition. There were no cash equivalents or endowments for the year ended June 30, 2024.

Receivables and Credit Policies

Accounts receivable consist primarily of interest receivable on investments. Management determines 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. As of June 30, 2024, management determined that no allowance was necessary as it was paid within 30 days of year end.

Promises to Give

Management records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. Management determines the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable. As of June 30, 2024, no allowance was considered necessary as the promise to give will be paid within one year. As a result, no present value discount was recorded on the promise to give.

Casa de Amistad Centro de Enseñanza
Notes to Financial Statements
Year Ended June 30, 2024

Note 2 - Significant Accounting Policies (continued)

Property and Equipment

Property and equipment additions over \$1,000 at cost, or if donated, at fair value on the date of donation. Depreciation are computed using the straight-line method over the estimated useful lives of the assets of five years. 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.

Management 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, 2024.

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 the Organization's 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. As of June 30, 2024, 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 \$1,381,187 is included in net assets with donor restrictions for the year ended June 30, 2024.

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:

Casa de Amistad Centro de Enseñanza
Notes to Financial Statements
Year Ended June 30, 2024

Note 2 - Significant Accounting Policies (continued)

Net Assets, (continued)

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. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. 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 and reported in the statements of activities as net assets released from restrictions.

Revenue and Revenue Recognition

Special events revenue is reported equal to the cost of direct benefit to donors, and contribution revenue for the difference. The direct costs of special events, which ultimately benefit the donor and not the Organization are recorded as costs of direct donor benefits. The performance obligation is the delivery of the event.

Grants and contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, 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. Grants are recorded when earned and are generally considered to be contributions. There were right of returns with barriers during the year ended June 30, 2024, accordingly those conditional gifts were not recognized.

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 7).

Advertising Costs

Advertising costs are expensed as incurred.

Casa de Amistad Centro de Enseñanza
Notes to Financial Statements
Year Ended June 30, 2024

Note 2 - Significant Accounting Policies (continued)

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(c)(3) and similar State of California statutes. Management determined that it did not have any unrelated business income tax for the year ended June 30, 2024.

Management 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.

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 management to make estimates and assumptions that affect the certain reported amounts and disclosures. Actual results could differ from those estimates, and those differences could be material under different assumptions or methods.

Financial Instruments and Credit Risk

Deposit concentration risk is managed 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 has 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, management and the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the organizations.

Casa de Amistad Centro de Enseñanza
Notes to Financial Statements
Year Ended June 30, 2024

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	\$ 443,229
Interest Receivable	7,303
Promise to Give	50,000
Investments	832,618
Rancho Santa Fe Foundation	1,381,187
Less: Net assets with donor restrictions	<u>(1,286,159)</u>
	<u>\$1,428,178</u>

As part of the liquidity management plan, cash in excess of daily requirements is invested in investments, CDs, and money market funds.

Note 4. Fair Value Measurements and Disclosures

Management 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 best information available. 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, Management develops inputs using the best information available in the circumstances.

Casa de Amistad Centro de Enseñanza
Notes to Financial Statements
Year Ended June 30, 2024

Note 4. Fair Value Measurements and Disclosures, (continued)

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 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.

Certificates of deposit (CDs) are invested in and 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.

The following table presents investments categorized according to their fair value hierarchy as of June 30, 2024:

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Fair Value</u>
Certificates of deposit	\$ -	\$ 533,102	\$ -	\$ 533,102
Equities	218,437	-	-	218,437
Money Market Funds	1,281	-	-	1,281
Bonds	81,079	-	-	81,079
Beneficial Interest in assets held at RSFF	-	\$1,381,187	-	\$1,381,187
Total	<u>\$300,797</u>	<u>\$1,914,289</u>	<u>\$ -</u>	<u>\$2,215,086</u>

Note 5. Property and Equipment

Property and equipment consist of the following:

Leasehold Improvements	\$ 17,807
Furniture, Fixtures and Equipment	9,265
Computer Equipment	30,474
Website	4,000
Computer Software	2,476
Total	<u>\$ 64,022</u>
Less Accumulated Depreciation	<u>(64,022)</u>
Net Fixed Assets	<u>\$ -</u>

Casa de Amistad Centro de Ensenanza
Notes to Financial Statements
Year Ended June 30, 2024

Note 6. Net Assets With Donor Restrictions

Net Assets With Donor Restrictions at June 30, 2024 consisting of certain restrictions as follows:

Scholarship Fund – Specified Purpose	\$1,141,578
College and Career Pathways	93,828
Education – Time Restriction	50,000
COVID-19 Relief	<u>753</u>
Total Net Assets With Donor Restrictions	<u>\$1,286,159</u>

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors for the year ended June 30, 2024 are:

College and Career Pathways	\$ 24,754
Scholarship Fund - Program	<u>137,823</u>
Total Release of Restrictions	<u>\$ 162,577</u>

Note 7. Donated Rent

The Organization occupies space for classrooms and staff offices at Solana Beach Presbyterian Church. In-kind contribution revenue is recognized and a corresponding expense in an amount approximating the estimated fair value at the time of donation. Fair value is estimated using the average price per square foot of rental listings in the Organization's service area. The total amount recognized and utilized for donated rent is \$51,420 for the year ended June 30, 2024, and is allocated to program services, management and general, and fundraising as noted in the statement of functional expenses based upon the square footage occupied. At this time, the Organization has not adopted a policy for monetizing nonfinancial assets as donated rent cannot be monetized. At any point where it does receive them, a policy will be implemented. The Organization does not have any leases that exceed 12 months.

Note 8. Functionalized Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated salaries, benefits, payroll taxes, rent, occupancy, supplies, insurance, and office, which are allocated on the basis of estimates of time and effort.

Note 9. Subsequent Events

Management has evaluated subsequent events through November 19, 2024, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require disclosure in, or adjustment to, the financial statements.

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2023**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2023 calendar year, or tax year beginning 7/1/2023, and ending 6/30/2024		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CASA DE AMISTAD, CENTRO DE ENSEANZA Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 120 STEVENS AVENUE City or town State ZIP code SOLANA BEACH CA 92075 Foreign country name Foreign province/state/county Foreign postal code	D Employer identification number
	E Telephone number 858-509-2590	
	G Gross receipts \$ 668,851	
	F Name and address of principal officer: NICOLE MIONE-GREEN 120 STEVENS AVENUE, SOLANA BEACH, CA	
	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: WWW.CASADEAMISTAD.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2001 M State of legal domicile: CA

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PROVIDE LOW-INCOME, UNDERSERVED CHILDREN, TEENS AND THEIR FAMILIES IN COASTAL NORTH COUNTY SAN DIEGO WITH TUTORING, EDUCATIONAL SUPPORT, AND CHARACTER DEVELOPMENT.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	10
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	8
	6	Total number of volunteers (estimate if necessary)	240
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	
Revenue	8	Contributions and grants (Part VIII, line 1h)	573,236
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	55,172
	11	Other revenue (Part VIII, column (A), lines 5, 6a, 8c, 9c, 10c, and 11e)	-28,622
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	599,786
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	177,833
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	406,663
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	20,701
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	108,184
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	692,680
	19	Revenue less expenses. Subtract line 18 from line 12	-92,894
	20	Total assets (Part X, line 16)	2,692,571
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	134,199
	22	Net assets or fund balances. Subtract line 21 from line 20	2,558,372

Part II Signature Block				
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
Sign Here	Signature of officer NICOLE MIONE-GREEN		Date EXECUTIVE DIRECTOR	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Roland W Munger	Preparer's signature 	Date 1/18/2025	Check <input type="checkbox"/> if self-employed PTIN P01875419
	Firm's name Munger & Company, CPAs	Firm's EIN		
	Firm's address 1818 Avocado Road, Oceanside, CA 92054	Phone no.	760-730-8020	
	May the IRS discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Tax Determination Documents

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

DEPARTMENT OF THE TREASURY

Date:

OCT 27 2006

Employer Identification Number:

DLN:

17053259778006

Contact Person:

JACOB A MCDONALD

ID# 31649

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

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

CASA DE AMISTAD CENTRO DE ENSANANZA
120 STEVENS AVE
SOLANA BEACH, CA 92075-0000

Dear Applicant:

Our letter dated May 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

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

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

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

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/16/2025

ESL ID: 9213291494

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

Entity Name: CASA DE AMISTAD, CENTRO DE ENSEÑANZA

- ☒ 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

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

W-9

**Request for Taxpayer
Identification Number and Certification**
Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Casa de Amistad		
	2 Business name/disregarded entity name, if different from above.		
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) Casa de Amistad is a nonprofit 501c3 organization.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>		
5 Address (number, street, and apt. or suite no.). See instructions. 120 Stevens Avenue 6 City, state, and ZIP code Solana Beach, CA 92075		Requester's name and address (optional)	
7 List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
<div></div>	<div></div>
OR	
Employer identification number	
<div></div>	<div></div>

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 *Nicole Mione-Green*

Date *3/28/2025*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Community Resource Center

CITY OF SOLANA BEACH

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Community Resource Center

Contact Person: John Van Cleef Email address: johnvancleef@crcncc.org

Daytime Phone: 760-230-6309 Evening Phone: _____

Mailing Address: 650 2nd Street

City: Encinitas State: CA Zip: 92024

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

CRC's Holiday Baskets program 2022, 2023, 2024

3. Title of FY 2025/26 Proposed Program/Service: 2025 Holiday Baskets

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

CRC is requesting \$6,000.

The estimated total program cost for Holiday Baskets is \$159,899 which will support a dignified holiday shopping experience for more than households, including Solana Beach residents, a resource fair, and home-delivered gift bags designed for seniors.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

CRC will use grant funds for program/project costs of our 2025 Holiday Baskets Program.

6. 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 victims of crime or abuse, and engages dedicated community volunteers. The gifts, food, CRC Resale Store vouchers and basic household supplies provide a life-saving bridge during the holidays. Unsheltered clients receive gift backpacks containing gifts, blankets, food and personal care items. Homebound seniors and disabled adults receive gift bags, food and personal care items delivered to their homes.

7. Program Dates/Location:

December 6, 2025 - 1010 N El Camino Real, Encinitas, CA 92024

8. Estimated number of Solana Beach residents to be served by proposed program: 20

9. 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, promotions, and in media. Last year, CRC's social media posts reached 13,127 people on Facebook, Instagram: 4,869 people, LinkedIn: 6,432 people, and email communications were sent to more than 6,200 subscribers.

10. 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 and public support, though no matching funds. CRC is just starting its fundraising for the 2025 Holiday Baskets program. Holiday Baskets receives funding from corporate, private foundation, government, and individual donors.

11. 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, including 11 Solana Beach residents who volunteered last year.

12. 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 2025 Holiday Baskets program will take place even if the City 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.

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 Cleef Digitally signed by John Van Cleef
Date: 2025.05.22 06:19:42 -07'00'

May 22, 2025

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.

CRC FY 26 Program Budget - Holiday Baskets	
Revenue	Amount
Public Support/Donations	\$114,649
City of Solana Beach Community Grant (if awarded)	\$5,000
In-Kind Donations - Goods	\$35,250
In-Kind Donation - Services	\$5,000
Total Revenue	\$159,899
Expenses	
DIRECT SERVICES TO CLIENTS : In-Kind Donations	\$40,250
DIRECT SERVICES TO CLIENTS : Holiday Baskets	\$64,000
DIRECT SERVICES TO CLIENTS : Program Supplies	\$3,000
OPERATING EXPENSES : Depreciation Expense	\$2,100
OPERATING EXPENSES : Postage and Delivery	\$150
OPERATING EXPENSES : Taxes, Licenses and Permits	\$150
OCCUPANCY EXPENSES : Rent	\$22,529
OCCUPANCY EXPENSES : UTILITIES : Telephone & Internet Service	\$420
Equipment : Equipment Rental	\$1,000
PROFESSIONAL FEES : Professional Services	\$25,000
BOARD AND VOLUNTEERS : Volunteer/Board Recognition	\$600
BOARD AND VOLUNTEERS : Mileage and Parking	\$100
FUNDRAISING EXPENSES : Marketing and Advertising	\$600
Total Expenses	\$159,899

Community Resource Center FY26 Operating Budget	
Revenue	Amount
Government Grants	\$6,142,134
Public Support	\$1,452,459
Fundraising Events	\$236,995
Private, Corporate, And Foundation Grants	\$403,000
In-kind	\$1,412,246
Program Service Revenue	\$3,500
Resale Stores	\$1,186,900
Other Revenue	\$18,500
Total Revenue	\$10,855,735
Expense	
Personnel Salaries	\$4,535,745
Personnel Benefits, Taxes	\$1,105,037
Subtotal Personnel	\$5,640,782
Direct Client Assistance	\$1,911,264
Direct Client Assistance In-Kind	\$1,412,246
Operating Expenses	\$306,233
Occupancy Expenses	\$783,917
Equipment	\$172,539
Vehicle Expenses	\$61,702
Professional Fees	\$315,083
Human Resources	\$74,753
Board and Volunteers	\$7,850
Fundraising Expenses	\$122,969
Total Expenses	\$10,809,337



COMMUNITY RESOURCE CENTER AND 660 ENCINITAS, LLC (SUBSIDIARY)

**CONSOLIDATED FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

As of and For

YEAR ENDED JUNE 30, 2024



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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
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For the Year Ended June 30, 2024

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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

Opinion

We have audited the accompanying consolidated financial statements of Community Resource Center and 660 Encinitas, LLC (the Subsidiary) (collectively a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Resource Center and Subsidiary as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2025, on our consideration of Community Resource Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Resource Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Resource Center's internal control over financial reporting and compliance.

Mullen CPA Group, P.C.

Carlsbad, California
March 26, 2025

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2024

Assets

Current Assets

Cash	\$ 4,167,844
Grants and contributions receivable	1,336,029
Inventory	67,026
Prepaid expenses and other assets	<u>41,338</u>

Total Current Assets 5,612,237

Noncurrent Assets

Contributions receivable, net of discount	760,816
Deposits	31,859
Right-of-use asset, operating lease, net of accumulated amortization	1,059,780
Property and equipment, net of accumulated depreciation	<u>3,563,089</u>

Total Assets \$ 11,027,781

Liabilities and Net Assets

Liabilities

Line of credit	\$ 87,764
Accounts payable and accrued expenses	549,895
Deferred revenue	251,600
Current portion of note payable	6,435
Operating lease obligation, current portion	<u>402,041</u>

Total Current Liabilities 1,297,735

Noncurrent Liabilities

Client and tenant deposits	5,104
Operating lease obligations, noncurrent	624,871
Notes payable, net of current portion	<u>1,329,331</u>

Total Liabilities 3,257,041

Commitments and Contingencies

Net Assets

Without donor restrictions	2,661,910
With donor restrictions	<u>5,108,830</u>

Total Net Assets 7,770,740

Total Liabilities and Net Assets \$ 11,027,781

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

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Contributions	\$ 1,068,062	\$ 2,933,991	\$ 4,002,053
Contributed nonfinancial assets	1,097,506	-	1,097,506
Government grants	4,053,833	-	4,053,833
Resale shop sales, net \$1,427,802 cost of sales of donated goods	1,125,165	-	1,125,165
Special events, net direct expenses of \$31,158	221,740	-	221,740
Rental income, net expenses of \$116,215	(22,092)	-	(22,092)
Program services	3,655	-	3,655
Investment return	5,627	-	5,627
Interest income	104,177	-	104,177
Other income	2,500	-	2,500
Net assets released from restrictions	852,012	(852,012)	-
Total Support and Revenue	8,512,185	2,081,979	10,594,164
Expenses			
Program services			
Social Services	1,896,522		1,896,522
Domestic Violence	3,627,701		3,627,701
Resale Store	1,024,689		1,024,689
Supporting services			
Management and general	1,751,263	-	1,751,263
Fundraising	913,681	-	913,681
Total Expenses	9,213,856	-	9,213,856
Change in Net Assets	(701,671)	2,081,979	1,380,308
Net Assets, Beginning	3,304,981	3,026,851	6,331,832
Prior Period Adjustment	58,600	-	58,600
Net Assets, Beginning Restated	3,363,581	3,026,851	6,390,432
Net Assets, Ending	<u>\$ 2,661,910</u>	<u>\$ 5,108,830</u>	<u>\$ 7,770,740</u>

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

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

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

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

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

Cash Flows From Operating Activities

Change in net assets	\$ 1,380,308
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	118,436
Amortization	2,427
Change in value of beneficial interest in endowment funds	3,486
Change in discount on contributions receivables	(9,202)
Contributed securities	(179,717)
Proceeds from sale of contributed securities	180,937
(Gain) loss on sale of contributed securities, net of fees	(1,220)
Donated resale inventory	(2,648)
(Increase) decrease in operating assets:	
Grants and contributions receivables	121,113
Prepaid expenses and other assets	21,202
Right-of-use asset, operating lease	(416,637)
Increase (decrease) in operating liabilities:	
Accounts payable and accrued expenses	223,575
Deferred revenue	172,238
Operating lease obligation	432,622
Client and tenant deposits	(15,566)
Net Cash Provided by Operating Activities	<u>2,031,354</u>

Cash Flows From Investing Activities

Purchase of property and equipment	<u>(348,457)</u>
Net Cash Used by Investing Activities	<u>(348,457)</u>

Cash Flows From Financing Activities

Proceeds from line of credit	87,764
Payments on notes payable	<u>(84,578)</u>
Net Cash Provided by Financing Activities	<u>3,186</u>

Net Change in Cash 1,686,083

Cash, Beginning 2,481,761

Cash, Ending \$ 4,167,844

Supplemental Cash Flow Information

Interest paid on finance lease \$ 1,327

Non-cash investing and financing activities:

Additions to ROU assets obtained from new operating lease liabilities \$ 497,553

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 1. ORGANIZATION

Nature of Activities

Community Resource Center ("CRC") was organized as a California Nonprofit Public Benefit Corporation in 1979 to provide emergency assistance, case management, counseling, shelter and food assistance to low-income individuals and families including domestic violence survivors and victims of crime or abuse who are economically vulnerable, experiencing homelessness or at imminent risk of homelessness.. CRC is the primary provider of social services and domestic violence programs in coastal North County San Diego, serving more than 7,200 individuals each year without regard to race, religion, gender identity, sexual orientation, ethnicity, or age.

CRC's vision is communities where everyone has access to the resources they need to live with dignity.

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:

Housing and Supportive Services

CRC assists individuals and households experiencing homelessness, or are at risk of homelessness, with housing, rental assistance, financial education, resources and individualized support. Everyone walks 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: Emergency housing assistance, Rapid Re-housing, deposit/rental assistance, utilities assistance.
- Stabilization Services: Benefits enrollment assistance, transportation assistance, resources for employment readiness, financial literacy and budgeting,
- Health & Well-being: Food assistance, CalFresh and Medi-Cal Benefits applications.

Food & Nutrition

CRC's Food & Nutrition Center is a year-round essential program providing free nutritious fresh food (produce, meat and dairy), non-perishable food and hygiene items (including diapers) and CalFresh enrollment assistance to economically vulnerable individuals and families. Food access is a key component of homelessness prevention.

CRC also participates in Project Dash to deliver free, nutritious fresh food to senior-living complexes, homebound seniors and persons with disabilities.

**COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024**

NOTE 1. ORGANIZATION (continued)

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:

- **Holiday Shopping Experience:** A “dignity of choice” opportunity for CRC clients to select gifts and essentials for their families, along with fresh produce, a blanket, personal care items and pet supplies.
- **Holiday Backpacks Program:** Unsheltered individuals received necessities and comfort items in new backpacks, along with coffee and breakfast items served by caring volunteers.
- **Senior Gifts:** Packages filled with thoughtful gifts, delivered to bring care and joy to local seniors.

The Holiday Baskets program provides a life-saving bridge during the holidays, so scarce dollars may be spent on other needs such as rent, utilities or transportation.

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.

Trauma Recovery Center

CRC’s Trauma Recovery Center provides services to victims of domestic violence, sexual assault, human trafficking, battery, physical assault, vehicular assault or community violence, located in Carlsbad, Del Mar, Encinitas, Oceanside, San Marcos, Solana Beach and Vista.

**COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024**

NOTE 1. ORGANIZATION (continued)

Trauma Recovery Center (continued)

Services include:

- Trauma-focused mental health treatment
- Medication management
- Clinical case management
- Connections to resources
- Advocacy Services

Counseling

CRC's professional counselors provide empathetic, dynamic and solution-oriented counseling where clients can learn to navigate and transform challenges and live healthy lives.

Services include:

- Individual counseling
- Child and Adolescent Support Services: Counseling services are available for children under 18 and their caregivers that have been victims of crime, have experienced abuse and/or neglect, have been exposed to domestic violence, have been exposed to parental substance abuse, child abduction, witnessed a crime or violence in the school or community, or are dependents of the court and involved in the child welfare system. Also available is Animal Assisted Play Therapy.
- Domestic Violence Survivors Support Groups and Classes
- Men's Survivor Support Group
- Individualized Parenting Support

CRC's Impact (2023 – 2024 fiscal year)*

- 2,263 individuals made 16,303 visits to the Food and Nutrition Center, which collected and distributed 516,670 pounds of food.
- 1,084 individuals participated in the Holiday Baskets program (home delivery for seniors) for low-income households, including 363 children and 260 seniors.
- Social Services provided case management to 212 individuals during 3,782 sessions, assisted 76 benefit applicants and successfully placed more than 68 households (105 individuals) in safe housing shelter, transitional housing and permanent housing.
- 3,161 sessions were provided by our professional counselors, offering empathic, compassionate and solution-oriented counseling.
- 321 individuals found safe housing through our intervention programs, domestic violence shelter and transitional housing units.

**COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024**

NOTE 1. ORGANIZATION (continued)

CRC's Impact (2023 – 2024 fiscal year)* (continued)

- 114 domestic violence (DV) survivors and children found shelter and assistance, the DV Hotline responded to 3,294 calls, and 100% of families in transitional housing moved to permanent housing.
- CRC provided domestic violence prevention education throughout the community to more than 419 high school students.

*unaudited

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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Consolidation

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

Financial Statement Presentation

The consolidated financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The consolidated financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide for Not-for-Profit Organizations (the Guide).

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.
- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates

The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Fair Value Measurement

Fair value is defined as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Organization applies fair value measurement to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles.

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

Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

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

- Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounting Pronouncements Recently Adopted

Accounting Standards Update (ASU) 2016-13: Financial Instruments – Credit Losses (Topic 326)

In June 2016, the FASB issued ASU 2016-13, Financial Instruments – Credit Losses (ASC Topic 326) that provides guidance on how to measure and report credit losses for financial instruments. The effective date for ASU 2016-13 depends on whether an entity has already adopted the amendments in Update 2016-13, which was issued in January 2019.

ASU 2016-13 replaces the incurred loss methodology with the current expected credit loss (CECL) model. Under the CECL model, management must also consider current conditions and reasonable and supportable forecasts of future events and circumstances, in addition to experience, to estimate expected credit losses for certain financial assets, including:

- Financing receivables (loans, for example)
- Held-to-maturity debt securities (available-for-sale debt securities guidance has been amended separately and there is no change to the accounting for trading debt securities)
- Receivables that result from revenue transactions (trade receivables)
- Lease receivables recognized by a lessor

Financial assets excluded from the scope of ASU 2016-13 include:

- Promises to give (pledges) of nonprofit entities
- Loans and receivables between entities under common control
- Defined contribution employee benefit plan loans

ASU 2016-13 provides no threshold for recognition of an impairment allowance. Therefore, organizations must also measure expected credit losses on assets that have a low risk of loss. As a result, trade receivables that are either current or not yet due (which may not require an allowance reserve under current GAAP) may have an allowance for expected credit losses under ASU 2016-13.

The CECL model allows management to select the most appropriate method for estimating its expected credit losses based on the nature of their organization's financial assets. Common methods for estimating expected credit losses include the loss rate method, discounted cash flow method, and probability of default method. Credit impairment will be recognized as an allowance for credit losses, rather than as a direct write-down of the financial asset.

The Organization adopted ASU 2016-13 effective July 1, 2023. Management evaluated the composition of the Organization's financial assets and determined there is no impact to the consolidated financial statements.

Cash Equivalents

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts and Grants Receivables

Accounts and grants receivables arise in the normal course of business. It is the policy of management to review the outstanding accounts and grants receivables at year end, as well as write-offs experienced in the past, and establish an allowance for expected credit losses.

Current expected credit losses are based on historical experience and management's evaluation of outstanding receivables. No allowance for expected credit losses and grants receivables was considered necessary for the year ended June 30, 2024, as management determined all receivables were collectable.

Contribution and Pledge Receivables

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

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

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

Resale Shop Inventory

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

Property and Equipment

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

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. When assets are retired or otherwise disposed of, the cost and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period.

Impairment of Real Estate

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

Leases

As Lessee

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

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases

As Lessee

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

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

The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Leases with an initial term of 12 months or less are not recorded on the statement of financial position as a right-of-use asset and lease obligation. For lease agreements entered into or modified after the adoption of ASC 842, lease and non-lease components are combined. (See additional disclosures in Note 10)

Finance lease assets (previously referred to as a capital lease before the adoption of ASU 2016-02) are depreciated on a straight-line basis over the lease term and are reported net on the statement of financial position. Interest expense associated with finance leases is recorded based on the incremental borrowing rate. (See additional disclosures in Note 11)

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

As Lessor

The Organization rents its property located at 660 2nd Street under various month-to-month and non-cancellable operating leases. The Organization recognizes operating lease revenue on a straight-line basis over the lease term. Lease receivables are included in revenue on an accrual basis. Prepaid rent from tenants consists of funds received in advance. (See additional disclosures in Note 10)

Compensated Absences

Vested and accumulated personal time off (PTO) is recorded as an expense and liability as benefits accrue to employees. For the year ended June 30, 2024, the accrued PTO liability was \$228,931 and is included in accrued expenses in the consolidated statement of financial position.

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Revenue from Contracts with Customers

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

The Organization evaluates its revenue contracts with customers based on the five-step model under Topic 606: (1) identify the contract with the customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to separate performance obligations; and (5) recognize revenue when (or as) each performance obligation is satisfied.

Government Grants

The Organization receives funding from 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 may also 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.

Special Events

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

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Revenue from Contracts with Customers

Other Revenue

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

Contributions and Support

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

If the transfer of assets is determined to be an exchange transaction, the Organization applies guidance under Topic 606, discussed above. If the transfer of assets is determined to be a contribution, the Organization evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before the Organization is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

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

Contributed revenue may include gifts of cash or promises to give. Contributions and grants are recognized as revenues in the period received and are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

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

**COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Nonfinancial Assets

Contributed nonfinancial assets (in-kind) are recorded as support in the statement of activities. Such contributions are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. The Organization's policy is to use contributed nonfinancial assets for programmatic or other purposes unless the assets have no utility consistent with the Organization's mission. In those instances, the assets would be monetized. (See additional disclosures in Note 12)

Contributed Services

The Organization utilizes the services of volunteers throughout the year that perform a variety of tasks that assist the Organization with various programs. This contribution of services by the volunteers is not recognized in the consolidated financial statements unless the services received (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.

Functional Expenses

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

Direct Expense

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

Shared Direct Expense

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

Indirect Expense

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

Allocation Basis – Payroll

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

Expense Allocation Process

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

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Income generated from activities unrelated to the Organization's exempt purpose is subject to tax under IRC Section 511. The Organization did not have any unrelated business income for the year ended June 30, 2024.

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

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, 2024. Management believes the Organization is no longer subject to income tax examinations by applicable taxing jurisdictions for the years prior to June 30, 2020.

Advertising

The Organization expenses the cost of advertising as incurred. Advertising expense for the year ended June 30, 2024 was \$41,491.

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 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following represents the Organization's financial assets as of June 30, 2024:

Cash and cash equivalents	\$	4,167,844
Grants receivable, current		846,238
Contributions receivable, current		532,846
Total financial assets		<u>5,546,928</u>
Less amounts not available to be used within one year:		
Restricted by donor with purpose restrictions		5,108,830
Less restricted contributions receivable		(760,816)
Debt obligations to be met in less than a year		<u>6,435</u>
Financial assets available to meet general expenditures over the next twelve months	\$	<u>1,192,479</u>

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

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

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 year ended June 30, 2024, 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 4. CONCENTRATION OF CREDIT RISK

Cash

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

NOTE 5. GRANTS AND CONTRIBUTIONS RECEIVABLES

Grants and contributions receivables consist of the following as of June 30, 2024:

Contributions receivable	\$	1,293,662
California Office of Emergency Management		366,319
City of Carlsbad		250,481
County of San Diego		87,790
California Victim Compensation Board		49,416
Department of Housing and Urban Development		38,545
Regional Task Force on Homelessness		31,780
Other		21,907
Total grants and contributions receivables		
Less: discount on long term pledge		(43,055)
Grants and contributions receivables, net	\$	<u>2,096,845</u>

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

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 5. GRANTS AND CONTRIBUTIONS RECEIVABLES (continued)

Contributions receivables consist of the following as of June 30, 2024:

Due in one year or less	\$ 532,846
Due in one to five years	760,816
	<u>1,293,662</u>
Less imputed discount	<u>(43,055)</u>
Net contributions receivable	<u>\$ 1,250,607</u>

As of June 30, 2024, contributions receivables consisted of multiple donors, including 4 donors accounting for 52.71% of total promises to give. Amounts due beyond one year have been discounted at a rate of 3.48%.

NOTE 6. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30, 2024:

Buildings	\$ 1,839,037
Leasehold improvements	785,003
Furniture and fixtures	186,038
Vehicles	108,075
Computers and software	152,581
Equipment	<u>12,137</u>
Gross fixed assets	3,082,871
Less accumulated depreciation	<u>(1,853,338)</u>
Construction in progress	193,619
Land	<u>2,139,937</u>
Property and equipment , net	<u>\$ 3,563,089</u>

Depreciation expense was \$100,723 for the year ended June 30, 2024.

NOTE 7. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consist of the following as of June 30, 2024:

Accounts payable	\$ 145,753
Accrued payroll	169,821
Accrued vacation	228,931
Accrued benefits	<u>5,390</u>
Total accounts payable and accrued expenses	<u>\$ 549,895</u>

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 8. LINE OF CREDIT

The Organization has a line-of-credit with U.S. Bank (the "Bank") in the amount of \$200,000. Interest calculated on the outstanding principal balance at the Bank's prime rate plus 1.0% (8.50% as of June 30, 2024). The line-of-credit is collateralized by investment in real estate.

The balance on the line of credit as of June 30, 2024 was \$87,764. The line of credit matured December 31, 2024.

NOTE 9. NOTES PAYABLE

Notes payable consists of the following as of June 30, 2024:

Note payable to U.S. Bank in the amount of \$197,452, payable in monthly installments of \$1,145 including interest at 4.83% due on October 15, 2025. The note is collateralized by investment in real estate. \$ 154,341

Note payable to Beach Studio LLC in the amount of \$1,400,000, interest only at 4% payable in monthly installments of \$4,667. The principal balance is due on May 1, 2031. Principal payments not to exceed \$70,000 per calendar year. 1,181,425

	1,335,766
Less current portion	<u>(6,435)</u>
	<u>\$ 1,329,331</u>

Principal payments are due as follows as of June 30, 2024:

Year Ending <u>June 30,</u>	
2025	6,435
2026	147,906
2027	-
2028	-
2029	-
Thereafter	<u>1,181,425</u>
	<u>\$ 1,335,766</u>

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 10. OPERATING LEASE

As Lessee

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

The Organization determines if an arrangement is or contains a lease at contract inception. The Organization recognizes a right-of-use asset and a lease liability at the lease commencement date. The lease liability is initially measured at the present value of the unpaid lease payments at the lease commencement date. Key estimates and judgments include how the Organization determines the discount rate, the lease term, and the lease payments. When the discount rate implicit in a lease is not readily determinable, the Organization calculates the lease liability using the risk-free rate.

The following summarizes the operating and finance right-of-use assets as of June 30, 2024:

Operating lease, right-of-use assets	\$ 1,693,107
Accumulated amortization	<u>(633,327)</u>
	<u>\$ 1,059,780</u>

The amounts due on operating lease liabilities are as follow as of June 30, 2024:

Year Ending June 30,	
2025	\$ 427,805
2026	244,713
2027	223,791
2028	121,532
2029	<u>59,424</u>
Total lease payments	1,077,265
Less amount representing imputed interest	<u>(60,272)</u>
Present value of lease liability	<u>\$ 1,016,993</u>
 Current obligation	 \$ 399,877
Noncurrent obligation	<u>617,116</u>
	<u>\$ 1,016,993</u>

Operating lease cost was \$388,356 for the year ended June 30, 2024 and is included with occupancy expenses in the statement of functional expenses.

Supplemental statement of financial position information related to leases is as follows for the year ended June 30, 2024:

Weighted average remaining lease term – operating lease	3.29 years
Weighted average discount rate – operating lease	3.50%

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 10. OPERATING LEASE (continued)

As Lessor

As described in Note 2, the Organization rents its property located at 660 2nd Street under various month-to-month and non-cancellable operating leases. The non-cancellable lease agreements include provisions to renew on a month-to-month basis. Total lease revenue was \$94,124 for the year ended June 30, 2024. Certain leases may require the tenants to pay utilities on the rental property. When this happens, the amounts for utilities that the Organization invoices to tenants and pays to third parties are considered variable payments.

NOTE 11. FINANCE LEASE

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

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

Property and equipment comprise owned and leased assets as of June 30, 2024:

Gross property and equipment	
Owned	\$ 3,070,734
Right-of-use assets	12,137
Property and equipment at cost	<u>\$ 3,082,871</u>
Right-of-use assets	
Balance as of July 1, 2023	\$ 11,733
Depreciation charge for the year	<u>(2,427)</u>
Balance as of June 30, 2024	<u>\$ 9,306</u>

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

Year Ending	
June 30,	
2025	\$ 3,246
2026	3,246
2027	3,246
2028	<u>2,705</u>
Total minimum lease payments	12,444
Less amount representing interest	<u>(2,525)</u>
Present value of net minimum lease payments	<u>\$ 9,919</u>
Current obligation	\$ 2,164
Noncurrent obligation	<u>7,755</u>
	<u>\$ 9,919</u>

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 11. FINANCE LEASE (continued)

Amortization expense of \$2,427 is included in depreciation expenses on the statement of functional expenses for the year ended June 30, 2024.

NOTE 12. CONTRIBUTED NONFINANCIAL ASSETS

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

Nonfinancial Asset	2024	2023	Usage in programs/ activities	Donor imposed restrictions	Fair value techniques and inputs
Food	\$ 917,772	\$ 903,356	Social services	None	Estimate value per pound based on cost studies (Level 3)
Clothing and household items	<u>1,125,165</u>	<u>1,118,143</u>	Resale stores	None	Estimated fair market value (Level 3)
	<u>\$ 2,042,937</u>	<u>\$ 2,021,499</u>			

Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions. The Organization does not sell contributed nonfinancial assets and utilizes them in program use. Clothing and household items are utilized in the resale shop.

NOTE 13. NET ASSETS

Net assets with donor restrictions consist of the following as of June 30, 2024:

Purpose restricted:	
Capital campaign	\$ 5,103,402
TH Renovations	1,620
Graham Charitable Fund-Rent & Utilities	2,809
Country Friends-Credit Repair	<u>1,000</u>
Total net assets with donor restrictions	<u>\$ 5,108,830</u>

Net assets released from net assets with donor restrictions are as follows as of June 30, 2024:

Purpose restricted	\$ 191,420
Purpose restricted – capital campaign	<u>660,592</u>
	<u>\$ 852,012</u>

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 14. TRANSFERS OF ASSETS TO A RECIPIENT ORGANIZATION THAT RAISES OR HOLDS CONTRIBUTIONS FOR OTHERS

Beneficial Interest in Endowment Funds

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

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

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

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

NOTE 15. RETIREMENT PLAN

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

NOTE 16. CONTINGENCIES

Grants and Contracts

The Organization receives revenue from government grants and contracts which are subject to audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits is not significant.

COMMUNITY RESOURCE CENTER AND SUBSIDIARY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 16. CONTINGENCIES (continued)

Litigation

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

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

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

NOTE 17. PRIOR PERIOD ADJUSTMENT

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

NOTE 18. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through March 26, 2025, the date on which the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

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

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

See independent auditors' report

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

	Community Resource Center			660 Encinitas LLC		Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue								
Contributions	\$ 1,068,062	\$ 2,933,991	\$ 4,002,053	\$ -	\$ -	\$ 1,068,062	\$ 2,933,991	\$ 4,002,053
Contributed nonfinancial assets	1,097,506	-	1,097,506	-	-	1,097,506	-	1,097,506
Government grants	4,053,833	-	4,053,833	-	-	4,053,833	-	4,053,833
Resale shop sales, net \$1,427,802								
cost of sales of donated goods	1,125,165	-	1,125,165	-	-	1,125,165	-	1,125,165
Special events, net direct expenses of \$31,158	221,740	-	221,740	-	-	221,740	-	221,740
Rental income, net direct expenses of \$116,215	-	-	-	(22,092)	-	(22,092)	-	(22,092)
Program services	3,655	-	3,655	-	-	3,655	-	3,655
Investment return	5,627	-	5,627	-	-	5,627	-	5,627
Interest income	104,177	-	104,177	-	-	104,177	-	104,177
Other income	2,500	-	2,500	-	-	2,500	-	2,500
Net assets released from restrictions	852,012	(852,012)	-	-	-	852,012	(852,012)	-
Total Support and Revenue	8,534,277	2,081,979	10,616,256	(22,092)	-	8,512,185	2,081,979	10,594,164
Expenses								
Program services								
Social Services	1,896,522	-	1,896,522	-	-	1,896,522	-	1,896,522
Domestic Violence	3,627,701	-	3,627,701	-	-	3,627,701	-	3,627,701
Resale Store	1,024,689	-	1,024,689	-	-	1,024,689	-	1,024,689
Supporting services								
Management and general	1,751,263	-	1,751,263	-	-	1,751,263	-	1,751,263
Fundraising	913,681	-	913,681	-	-	913,681	-	913,681
Total Expenses	9,213,856	-	9,213,856	-	-	9,213,856	-	9,213,856
Change in Net Assets	(679,579)	2,081,979	1,402,400	(22,092)	-	(701,671)	2,081,979	1,380,308
Net Assets, Beginning	3,439,209	3,026,851	6,466,060	728,422	(862,650)	3,304,981	3,026,851	6,331,832
Prior Period Adjustment	58,600	-	58,600			58,600		58,600
Net Assets, Beginning Restated	3,497,809	3,026,851	6,524,660	728,422	(862,650)	3,363,581	3,026,851	6,390,432
Net Assets, Ending	\$ 2,818,230	\$ 5,108,830	\$ 7,927,060	\$ 706,330	\$ (862,650)	\$ 2,661,910	\$ 5,108,830	\$ 7,770,740

See independent auditors' report



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

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

To the Board of Directors of
Community Resource Center

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Resource Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Resource Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Resource Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Resource Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a **material misstatement of the entity's financial statements** will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Resource Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Miller CPA Group, P.C.

Carlsbad, California

March 26, 2025ic



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

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

To the Board of Directors of
Community Resource Center

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Resource Center's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Community Resource Center's major federal programs for the year ended June 30, 2024. Community Resource Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Resource Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Community Resource Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Resource Center's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Resource Center's federal programs.

Auditors' Responsibilities for the Audit of Compliance

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Resource Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Resource Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Resource Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Miller CPA Group, P.C.

Carlsbad, California
March 26, 2025

COMMUNITY RESOURCE CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2024

<u>Federal/Pass-through Grantor and Program Title</u>	<u>Assistance Listing</u>	<u>Contract Number</u>	<u>Subrecipient Expenditures</u>	<u>Expenditures</u>	<u>Total</u>
U.S. Department of Justice					
<i>Pass-through from California Governor's Office of Emergency Services</i>					
Crime Victim Assistance	16.575	AT 22 03 8628	\$ -	\$ 139,694	
Crime Victim Assistance	16.575	AT 23 04 8628	-	122,995	
Crime Victim Assistance	16.575	XH 22 01 8628	-	181,343	
Crime Victim Assistance	16.575	XH 23 02 8628	-	167,714	
Crime Victim Assistance	16.575	XD 22 01 8628	-	168,055	
Crime Victim Assistance	16.575	XD 23 02 8628	-	191,142	
Crime Victim Assistance	16.575	UV 22 01 8628	-	148,164	
Crime Victim Assistance	16.575	UV 23 02 8628	-	95,447	
Crime Victim Assistance	16.575	XE 23 01 8628	-	20,301	
Total U.S. Department of Justice					\$ 1,234,855
U.S. Department of Health and Human Services					
<i>Pass-through from California Governor's Office of Emergency Services</i>					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DV 22 14 8628	-	96,562	
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	DV 23 15 8628	-	212,594	
Total U.S. Department of Health and Human Services					309,156
U.S. Department of Housing and Urban Development					
<i>Direct Program</i>					
Continuum of Care Program	14.267	CA1598L9D012105	-	104,360	
Continuum of Care Program	14.267	CA1598L9D012206	-	140,307	
Continuum of Care Program - DV Bonus	14.267	CA1793D9D012103	-	79,400	
Continuum of Care Program - DV Bonus	14.267	CA1793D9D012204	-	341,700	
<i>Pass-through from City of Carlsbad</i>					
Continuum of Care Program	14.267	CA2170L9D012200	-	444,839	
<i>Pass-through from City of Encinitas</i>					
Community Development Block Grants	14.218	N/A	-	22,127	
Community Development Block Grants	14.218	N/A	-	22,999	
Total U.S. Department of Housing and Urban Development					1,155,732
U.S. Department of Agriculture					
<i>Pass-through from California Department of Social Services</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	21-7024	-	39,026	
Total U.S. Department of Agriculture					39,026
Total Expenditures of Federal Awards					<u>\$ 2,738,769</u>

COMMUNITY RESOURCE CENTER
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Resource Center under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Resource Center it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Resource Center.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass through entity identifying numbers are presented where available.

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

Single Audit Reporting Entity

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

NOTE 3 INDIRECT COST RATE

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

**COMMUNITY RESOURCE CENTER AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024**

Section I – Summary of Auditors' Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

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

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
--	-----------

Auditee qualified as a low-risk auditee under the Uniform Grant Guidance, 2.CFR.200.520?	No
--	----

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings

None reported

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2023 calendar year, or tax year beginning 7/1/2023, and ending 6/30/2024	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization COMMUNITY RESOURCE CENTER Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 650 2ND STREET City or town State ZIP code ENCINITAS CA 92024 Foreign country name Foreign province/state/county Foreign postal code
D Employer identification number	
E Telephone number 760-753-1156	
G Gross receipts 11,860,184	
F Name and address of principal officer: JOHN VAN CLEEF 650 2ND STREET, ENCINITAS, CA 92024	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: CRCNCC.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
L Year of formation 1979	
M State of legal domicile: CA	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO HELP PROVIDE INDIVIDUALS AND FAMILIES EXPERIENCING HUNGER, HOMELESSNESS AND TRAUMA WITH HEALTHY FOOD, STABLE HOUSING AND SAFE RELATIONSHIPS.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	94
	6	Total number of volunteers (estimate if necessary)	6	2,949
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	8,979,144	9,377,775
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,665	3,655
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,815	108,550
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,252,711	1,102,930
	12		10,242,335	10,592,910
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	4,034,235	5,070,952
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	16b	Total fundraising expenses (Part IX, column (D), line 25)	913,681	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,905,401	4,142,904
Net Assets or Fund Balances	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	7,939,636	9,213,856
	19	Revenue less expenses. Subtract line 18 from line 12	2,302,699	1,379,054
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	8,771,760	11,027,781
	22	Net assets or fund balances. Subtract line 21 from line 20	2,439,928	3,257,041
	22		6,331,832	7,770,740

Part II Signature Block

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

Sign Here	Signature of officer JOHN VAN CLEEF Type or print name and title	CEO	Date	
	Print/Type preparer's name ALANA TAMARA MILLER	Preparer's signature	Date 3/28/2025	Check <input type="checkbox"/> if self-employed PTIN P01584147
Paid Preparer Use Only	Firm's name MILLER CPA GROUP, P.C.	Firm's EIN		
	Firm's address 450 SOUTH MELROSE DR., VISTA, CA 92081	Phone no.	619-323-2864	

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2023)



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/2/2025

ESL ID: 4694738362

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

- ☒ 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

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

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.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

COMMUNITY RESOURCE CENTER

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 the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ 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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) ▶

501 (c) (3) Organization

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.)

5 Address (number, street, and apt. or suite no.) See instructions.

650 2nd Street

6 City, state, and ZIP code

Encinitas, CA 92024

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 ▶

Maria Mule

Date ▶

11/5/24

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.

Disconnect Collective

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Disconnect Collective

Contact Person: Monica Stapleton Email address: stapletonmonica@yahoo.co

Daytime Phone: 858-525-3152 Evening Phone: 858-525-3152

Mailing Address: POB 433

City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:
2018/2019-2020/2021-2022/2023-2024/2025

3. Title of FY 2025/26 Proposed Program/Service: Mental, Recreational and Educational Support Services

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$13,950-\$18,600

The program and costs associated with supplies, materials, and supplementing recreational programs, is between \$13,950-\$18,600.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

Grant Funds will be used to continue the 7th year of the 8 month Psychosocial Educational Support group for Immigrant mothers, led by a licensed Bilingual LMFT. The costs include educational supplies and materials. This year we have added new support services and mental health programs including swimming, zumba, art and relaxation techniques. We have also begun the process of developing computer skills to further educational opportunities. Disconnect Collective will also help

6. Anticipated Program Objectives or Accomplishments:

We anticipate having 30-50 immigrant Mothers graduate from our group again. They have reported many benefits to the program. Our most recent program that we rolled out was an 8-week swim class. We successfully partnered with the boys and girls club to teach 20 mothers and 4 fathers to swim. 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 and educational support and education for local immigrant families. This year we will continue add more recreational activities a

7. Program Dates/Location:

The Platicas de Mejorar class is held every Wednesday from 7-9 pm. Additionally have included weekend events such as swim, ocean learning, hiking and running groups.

8. Estimated number of Solana Beach residents to be served by proposed program: 125-175

9. 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.

10. 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?

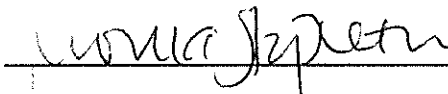
This cycle our foundation and some private donors have provided some extra funds to help some children with recreational activities and students attending higher education.

11. 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. All funds received from the city or fundraising will go to families and the costs associated with running the programs or community building events.

12. 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?
Our program will continue to move forward as planned. We will continue to provide mental Health Support services to the community regardless of how much we get funded.

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.



Authorized Signature of Organization

5/25/25

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.

Fiscal Year 2025

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
Meeting Spaces & Supplies	\$ 650	\$ 800
Community Outreach	\$ 700	\$ 900
Promotional Materials	\$ 350	\$ 400
Computers to Teach Job Training Skills	\$ 3,000	\$ 3,500
Instructors to Teach Skills	\$ 2,750	\$ 5,000
Recreational /Developmental Opportunities	\$ 2,500	\$ 3,000
Recreational /Developmental Scholarships	\$ 2,500	\$ 3,000
Community Partnerships	\$ 1,500	\$ 2,000
Estimated Totals	\$ 13,950	\$ 18,600

Please note this is both the overall and program budget.

Disconnect Collective / Platicas de Mejorar
Statement of Financial Position

31-Dec-24

Assets

Cash	\$ 1,552
Inventory / Assets	\$ 475
Pledges Receivable- Short Term	\$ 10,000

Liabilities

Accounts Payable	\$ -
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Net Assets \$ 12,027

Please note that the 2024 Tax Return has not been filed yet.

Disconnect Collective / Platicas de Mejorar
Statement of Financial Activities

31-Dec-24

Revenue

City of Solana Beach Grant	\$	2,500
Other Fundraising	\$	13,000
Total Revenue	\$	15,500

Expenses

Program Expenses	\$	(8,766)
Scholarship Expenses	\$	(2,256)
Registration Fees	\$	(445)
Materials & Supplies	\$	(503)
Community Outreach	\$	(900)
Bank / Transaction Fees	\$	(64)

Total Expenses	\$	(12,933)
----------------	----	----------

Change in Net Assets (Surplus / Deficiency)	\$	2,567
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Please note that the 2024 Tax Return has not been filed yet.

Your Business Advantage Fundamentals™

for December 1, 2024 to December 31, 2024

DISCONNECT COLLECTVE, INC.

Account summary

Beginning balance on December 1, 2024	\$1,734.19	# €
Deposits and other credits	10,000.00	# €
Withdrawals and other debits	-181.99	# €
Checks	-0.00	# €
Service fees	-0.00	Av
Ending balance on December 31, 2024	\$11,552.20	!In

NOTE THIS DEPOSIT IS A DONATION FOR 2025

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

CALIFORNIA FORM

3500A

Enclose a copy of the Federal Determination Letter.

Organization Information

California corporation number/California Secretary of State file number

C4142642

FEIN

Name of organization as shown in the organization's creating document

Disconnect Collective, Inc.

Web address

www.disconnectcollective.com

Street address (suite, room, or PMB no.)

514 Via De La Valle, Ste. 210

City

Solana Beach

State

CA

ZIP code

92075

Telephone

(213) 235-0601

Second telephone

Fax

(213) 235-0620

Representative Information

Name of representative

David Stapleton

Email address

david@stapletoninc.com

Representative's mailing address (suite, room, or PMB no.)

514 Via De La Valle, Ste. 210

City

Solana Beach

State

CA

ZIP code

92075

Telephone

(213) 235-0601

Second telephone

Fax

Part I — Entity Information. See instructions.

- 1 Has the Franchise Tax Board (FTB) previously revoked the entity's tax-exempt status? 1 ☐ Yes ☒ No
If "Yes," **STOP**. File form FTB 3500.
- 2 Is the entity a trust? 2 ☐ Yes ☒ No
- 3 When did the organization establish, incorporate, organize, or conduct business in California? 3 04 / 16 / 2018
- 4 Provide gross receipts for the current year and the three immediately preceding taxable years in existence. Gross receipts are defined as the total amounts the organization received from all sources during its annual account period without subtracting any costs or expenses. If the organization has been in existence for less than one year, provide the projected amount of gross receipts for the entire year. List the account period beginning to the account period ending. Example: mm/dd/yyyy

Current Year or Projected Gross Receipts		Gross Receipts for the three immediately preceding taxable years:			
From:	4/16/18	From:	From:	From:	
To:	12/31/18	To:	To:	To:	
	6,000				

Part II — Group Exemption. See instructions.

- 5 Is the parent organization applying for a group exemption? 5 ☐ Yes ☒ No
If "Yes," attach the federal group determination letter and a list of all California subordinates. Include each subordinate's name, corporation number, Federal employer identification number (FEIN), address, and affiliation date.
- 6 Is a subordinate unit applying for tax-exempt status using a parent's IRS group determination letter? 6 ☐ Yes ☒ No
If "Yes," see instructions

Mail form FTB 3500A and a copy of the federal determination letter to:

EXEMPT ORGANIZATIONS UNIT, MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA CA 95741-1286.

Under penalties of perjury, I declare I have examined this submission for exemption based on the IRC Sections 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), or 501(c)(19), federal determination letter, and to the best of my knowledge and belief, it is true, correct, and complete.

DATE

5/14/19

SIGNATURE OF OFFICER OR REPRESENTATIVE

[Signature]

Secretary

TITLE



Part III — Purpose and Activity

1 Exemption based on IRC 501(c)(3) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--|---|-------------------------------------|--|--|
| <input checked="" type="checkbox"/> Charitable | <input type="checkbox"/> Educational | <input type="checkbox"/> Literary | <input type="checkbox"/> Prevent cruelty to animals | <input type="checkbox"/> Prevent cruelty to children |
| <input type="checkbox"/> Testing for public safety | <input type="checkbox"/> Religious | <input type="checkbox"/> Scientific | <input type="checkbox"/> Church | <input type="checkbox"/> School |
| <input type="checkbox"/> Hospital | <input type="checkbox"/> Health care center | | <input type="checkbox"/> Qualified sports organization | |

2 Exemption based on IRC 501(c)(4) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|---|---|---|---|---|
| <input type="checkbox"/> Civic league | <input type="checkbox"/> Local association of employees | <input type="checkbox"/> Social welfare | <input type="checkbox"/> Service clubs | <input type="checkbox"/> Veterans' organization |
| <input type="checkbox"/> Legislative activities | <input type="checkbox"/> Festival organizations | <input type="checkbox"/> Municipal building corporation | <input type="checkbox"/> Police, sheriff, volunteer firemen association | <input type="checkbox"/> Quasi governmental |

3 Exemption based on IRC 501(c)(5) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--------------------------------------|---------------------------------------|---|--|---|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Horticulture | <input type="checkbox"/> Labor | <input type="checkbox"/> Agriculture or horticulture county fair | <input type="checkbox"/> Public employees union |
| <input type="checkbox"/> AFL-CIO | <input type="checkbox"/> Independent | <input type="checkbox"/> Transportation workers | <input type="checkbox"/> Teamsters | |

4 Exemption based on IRC 501(c)(6) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|---|--|--|--|--|
| <input type="checkbox"/> Board of trade | <input type="checkbox"/> Business league | <input type="checkbox"/> Chamber of commerce | <input type="checkbox"/> Real estate board | <input type="checkbox"/> Professional association or society |
|---|--|--|--|--|

5 Exemption based on IRC 501(c)(7) Federal Determination Letter

Check the organization's primary purpose and activity:

- | | | | | |
|--|--|---|--|--|
| <input type="checkbox"/> Social and recreational | <input type="checkbox"/> Golf club | <input type="checkbox"/> Camps | <input type="checkbox"/> Fraternity or sorority | <input type="checkbox"/> Dog or horse club |
| <input type="checkbox"/> Car, motorcycle, trailer club | <input type="checkbox"/> Hunting or fishing club | <input type="checkbox"/> Common recreational area | <input type="checkbox"/> Flying or airplane club | |

6 Exemption based on IRC 501(c)(19) Federal Determination Letter

Check the organization's primary purpose and activity:

- ☐ Veterans' organization

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

DEPARTMENT OF THE TREASURY

Date: **MAR 15 2019**

DISCONNECT COLLECTIVE INC
C/O MONICA STAPLETON
PO BOX 433
SOLANA BEACH, CA 92075

Employer Identification Number:

DLN:

17053260320018

Contact Person:

CHRIS BROWN

ID# 31503

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-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

DISCONNECT COLLECTIVE INC

Sincerely,

A handwritten signature in dark ink, appearing to read "Stephen A. Martin". The signature is written in a cursive, slightly slanted style.

Director, Exempt Organizations
Rulings and Agreements

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

DEPARTMENT OF THE TREASURY

Date: **MAR 15 2019**

DISCONNECT COLLECTIVE INC
C/O MONICA STAPLETON
PO BOX 433
SOLANA BEACH, CA 92075

Employer Identification Number:

[REDACTED]

DLN:

17053260320018

Contact Person:

CHRIS BROWN

ID# 31503

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.

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If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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DISCONNECT COLLECTIVE INC

Sincerely,

A handwritten signature in dark ink, appearing to read "Stephen A. Martin". The signature is written in a cursive, slightly slanted style.

Director, Exempt Organizations
Rulings and Agreements

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Disconnect Collective, Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	
	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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	5 Address (number, street, and apt. or suite no.) 514 Via de la Valle, Suite 210	Requester's name and address (optional)
	6 City, state, and ZIP code Solana Beach, CA 92075	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 on page 3.

Sign Here	Signature of U.S. person ▶ 	Date ▶ 1/17/19
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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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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.

Institute of
Contemporary
Art,
San Diego

CITY OF SOLANA BEACH

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Institute of Contemporary Art, San Diego
Contact Person: Shannon Permenter Email address: shannon@icasandiego.org
Daytime Phone: 760-436-6611 Evening Phone: 302-668-4303
Mailing Address: 1439 El Prado
City: San Diego State: CA Zip: 92101

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

n/a

3. Title of FY 2025/26 Proposed Program/Service: The Valise Project

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$5,000 request: The support of the City of Solana Beach will cover the cost of the Teaching Artist and our Learning & Engagement staff, transportation costs, all art-making materials for students, and administrative costs for visits specific to Solana Beach schools.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

ICA San Diego respectfully requests support in bringing our arts outreach program, the Valise Project, to the children of Solana Beach. This award would support up to 250 children in the 2025-26 academic year. The Valise Project brings contemporary mobile art sculptures about relevant and Common Core curriculum-aligning topics with corresponding hands-on creative projects and group discussion directly into local classrooms with one of our individually designed Valises taught by a professional teaching artist.

6. Anticipated Program Objectives or Accomplishments:

The Valise Project will provide the benefits of arts engagement with Solana Beach students, filling a need for art-based programming lacking in their day-to-day curriculum. Utilizing creativity and critical thinking, students are provided a new way to retain learned material through interactive, art-based lessons. The program provides an educational tool for teachers and offers an outlet for students. We hope that the use of art objects introduces students, who may not have access to onsite museum experiences, to the world of art in a way that makes them feel like they belong.

7. Program Dates/Location:

The Valise Project runs in conjunction with the 2025-26 academic year directly in Solana Beach schools based on the schedules and curriculum alignment of classroom teachers.

8. Estimated number of Solana Beach residents to be served by proposed program: 250

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

Were ICA San Diego to be awarded, we would include recognition of the support on printed materials related to the Valise Project in the 2025-26 academic year, digital recognition on our website regarding our sponsors and the Valise Project, and inclusion in our annual report, which is distributed to the community and available in perpetuity on the ICA San Diego website. ICA San Diego is open to discussing additional ways to honor any contribution we may receive.

10. 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?

The Valise Project is continually seeking funding to provide visits, expand across the County, and develop new curricula that meet the needs of local students today. If awarded, this would provide us funds that are dedicated to the students of Solana Beach, allowing us to reach classrooms not often provided free arts experiences. Among other funders we have secured for the upcoming year is the Dickinson Family Foundation, who are supporting free visits to schools in San Diego County. Through a Solana Beach award, we can increase our presence in Solana Beach classrooms, allowing us to connect with North County, coastal communities, and San Diego County grant funders, donors, and corporate sponsors to help us grow our capacity to reach more students annually.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

ICA San Diego utilized volunteers when available to assist with the Valise Project. ICA San Diego works closely with volunteer groups, specifically the National Charity League (NCL), in addition to our internal volunteer corps, known as Engagement Guides, to provide assistance as needed for our Teaching Artists as they prepare the art-making materials for each classroom ahead of each visit, reducing the expenses associated with our staff time.

12. 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?

Were ICA San Diego only able to receive partial funding, the program would still be able to move forward. As the program expenses are based on the number of students and classrooms visited, we can scale back the project in the number of students reached without reducing the quality of the experience. Additionally, as we utilize this grant award to expand our reach, bringing arts education into Solana Beach schools, we will build on these relationships with teachers and classrooms and intend to use future funding to continue bringing these offerings to more Solana Beach children year after year.

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



Authorized Signature of Organization

May 22, 2025

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.

2025 Organizational Budget

INCOME

Contributed Revenue	
Individual Contributions	\$ 607,500
Board Contributions/Dues	\$ 328,000
Corporate Contributions	\$ 110,000
Foundation/trust grants	\$ 370,500
Government Grants	\$ 215,500
Earned Revenue	
Earned	\$471,625
Gala & Other Events	\$430,000
TOTAL REVENUE	\$ 2,533,125

EXPENSES

Fundraising & Development	
Personnel	\$379,369
Program Related	\$200
Contract Services	\$60,633
Operational	\$86,913
Marketing	\$11,067

Programs	
Personnel	\$646,113
Program Related	\$199,800
Contract Services	\$31,600
Operational	\$39,518
Marketing	\$11,000
Administrative	
Personnel	\$380,630
Staff Related	\$6,265
Contract Services	\$140,304
Operational	\$207,282
TOTAL EXPENSES	\$ 2,200,694
NET OPERATING REVENUE	\$ 332,431
Other Expenses	
Depreciation Expense	(\$225,000)
NET OPERATING REVENUE (with depreciation)	107,431

The Valise Project
ICA San Diego

Expenditure	2025 Program Expense	Solana Beach Request
Valise Teaching Artists Salaries	\$65,500	\$3,000
Education Manager Salary	\$35,200	\$1,000
Art-Making Materials for Participants	\$11,000	\$400
Vehicle Maintenance and Mileage	\$3,000	\$200
Marketing & Promotion	\$2,500	\$200
Overhead & Administration	\$5,800	\$200
Total	\$123,000	\$5,000

*Expenditure breakdown for Program expenses reflects annual operation of the program and its growth
Solana Beach request is based on the \$25 per student cost for visits

Institute of Contemporary Art San Diego

Statement of Financial Position

As of December 31, 2024

03/26/2025

Accrual Basis

ASSETS

Current Assets

Checking/Savings

1000 · Cash

1005 · Chase (FRB) Checking x5830	87,387.97	67,656.13	19,731.84	61,970.36	25,417.61
1006 · Chase (FRB) Savings x7166	0.00	0.00	0.00	34,051.75	-34,051.75
1007 · US Bank Savings Acct x5854	531.39	546.37	-14.98	7,665.16	-7,133.77
1030 · Paypal	0.00	0.00	0.00	1,481.51	-1,481.51
1035 · Venmo	62.00	15.00	47.00	164.00	-102.00
1040 · Petty Cash (ICA North)	502.58	492.18	10.40	278.98	223.60
1045 · Petty Cash (ICA Central)	437.79	437.79	0.00	179.94	257.85

Total 1000 · Cash	88,921.73	69,147.47	19,774.26	105,791.70	-16,869.97
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Total Checking/Savings	88,921.73	69,147.47	19,774.26	105,791.70	-16,869.97
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Accounts Receivable

1100 · Accounts Receivable

1110 · Accounts Receivable	102,661.62	90,113.40	12,548.22	64,498.53	38,163.09
1115 · Grants Receivable	160,786.32	245,718.10	-84,931.78	128,527.00	32,259.32

Total 1100 · Accounts Receivable	263,447.94	335,831.50	-72,383.56	193,025.53	70,422.41
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Total Accounts Receivable	263,447.94	335,831.50	-72,383.56	193,025.53	70,422.41
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Other Current Assets

1400 · Other Current Assets

1290 · Donated Asset	12,381.41	12,381.41	0.00	12,381.41	0.00
1450 · Prepaid Expenses	56,846.72	60,749.72	-3,903.00	100,032.91	-43,186.19
1460 · Gift Store Inventory	4,000.00	4,000.00	0.00	4,000.00	0.00

Total 1400 · Other Current Assets	73,228.13	77,131.13	-3,903.00	116,414.32	-43,186.19
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1900 · Other Assets

1950 · Funds Held in Trust by Others	618.99	618.99	0.00	0.00	618.99
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Total 1900 · Other Assets	618.99	618.99	0.00	0.00	618.99
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Total Other Current Assets	73,847.12	77,750.12	-3,903.00	116,414.32	-42,567.20
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Total Current Assets	426,216.79	482,729.09	-56,512.30	415,231.55	10,985.24
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Fixed Assets

1600 · Fixed Assets

1520 · Building (ICA North, 1578 ECR)

1521 · Land (ICA North, 1578 ECR)	979,550.00	979,550.00	0.00	979,550.00	0.00
1522 · Impr & Construction	2,602,195.82	2,602,195.82	0.00	2,602,195.82	0.00

Total 1520 · Building (ICA North, 1578 ECR)	3,581,745.82	3,581,745.82	0.00	3,581,745.82	0.00
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1610 · Building (ICA North, 1550 ECR)

1611 · Land (ICA North, 1550 ECR)	473,158.37	473,158.37	0.00	473,158.37	0.00
1612 · Impr & Construction	4,070,902.71	4,070,902.71	0.00	4,070,902.71	0.00

Total 1610 · Building (ICA North, 1550 ECR)	4,544,061.08	4,544,061.08	0.00	4,544,061.08	0.00
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1630 · Furn, Fix& Equip (ICA North)	345,139.69	345,139.69	0.00	345,139.69	0.00
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1635 · Furn, Fix & Equip (ICA Central)	140,477.49	140,477.49	0.00	140,477.49	0.00
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1640 · Leasehold Improv(ICA Central)	439,723.13	439,723.13	0.00	439,723.13	0.00
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1645 · Vehicles	90,801.39	90,801.39	0.00	71,238.08	19,563.31
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Total 1600 · Fixed Assets	9,141,948.60	9,141,948.60	0.00	9,122,385.29	19,563.31
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1700 · Accumulated Depreciation

1710 · Accumulated Depre(ICA North)	-2,959,775.47	-2,943,100.74	-16,674.73	-2,761,224.82	-198,550.65
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Institute of Contemporary Art San Diego

Statement of Financial Position

As of December 31, 2024

03/26/2025

Accrual Basis

	Dec 31, 24	Nov 30, 24	Change	Dec 31, 23	Change
1720 · Accumulated Depre(ICA Central)	-495,095.47	-493,499.54	-1,595.93	-475,944.31	-19,151.16
Total 1700 · Accumulated Depreciation	-3,454,870.94	-3,436,600.28	-18,270.66	-3,237,169.13	-217,701.81
Total Fixed Assets	5,687,077.66	5,705,348.32	-18,270.66	5,885,216.16	-198,138.50
Other Assets					
1960 · Construction in Progress					
1962 · CIP-Furn,Fix,Equip-ICA Central	60,596.45	10,690.00	49,906.45	0.00	60,596.45
Total 1960 · Construction in Progress	60,596.45	10,690.00	49,906.45	0.00	60,596.45
Total Other Assets	60,596.45	10,690.00	49,906.45	0.00	60,596.45
TOTAL ASSETS	6,173,890.90	6,198,767.41	-24,876.51	6,300,447.71	-126,556.81
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
20003 · Accounts Payable - COP	3,097.26	3,088.88	8.38	0.00	3,097.26
2000 · Payables					
2010 · Accounts Payable	281,518.68	237,339.89	44,178.79	46,485.41	235,033.27
Total 2000 · Payables	281,518.68	237,339.89	44,178.79	46,485.41	235,033.27
Total Accounts Payable	284,615.94	240,428.77	44,187.17	46,485.41	238,130.53
Credit Cards					
2060 · Divvy	544.75	40.00	504.75	79.69	465.06
2040 · Credit Cards Payable - FRB					
2051 · FRB CC - Roxana x1559	1,511.65	1,511.65	0.00	1,511.65	0.00
2050 · FRB CC - Ana x7946	8,979.19	8,979.19	0.00	8,979.19	0.00
2049 · FRB CC - Jordan x6334	6,237.99	6,237.99	0.00	6,237.99	0.00
2041 · FRB CC - Claudia x9574	33,479.35	33,479.35	0.00	33,479.35	0.00
2042 · FRB CC - Gaela x9952	52,676.21	52,676.21	0.00	52,676.21	0.00
2044 · FRB CC - Victor x4428	7,003.87	7,003.87	0.00	7,003.87	0.00
2045 · FRB CC - Guusje x9067	38,980.28	38,980.28	0.00	38,980.28	0.00
2046 · FRB CC - Sarah x5937	127,526.43	115,390.09	12,136.34	53,223.40	74,303.03
2047 · FRB CC - Andrew x9931	120,934.83	118,490.95	2,443.88	70,599.88	50,334.95
2048 · FRB CC - Beau x1693	24,923.69	24,923.69	0.00	21,630.55	3,293.14
2040 · Credit Cards Payable - FRB - Other	-422,253.49	-407,673.27	-14,580.22	-294,322.37	-127,931.12
Total 2040 · Credit Cards Payable - FRB	0.00	0.00	0.00	0.00	0.00
Total Credit Cards	544.75	40.00	504.75	79.69	465.06
Other Current Liabilities					
CAC Grant Refund	71,000.00	71,000.00	0.00	71,000.00	0.00
2100 · Accrued Liabilities					
2110 · Accrued Payroll	14,878.92	1,092.74	13,786.18	14,944.27	-65.35
2120 · Accrued Paid Leave	54,972.75	54,257.95	714.80	54,257.95	714.80
2130 · Accrued Payroll Taxes	5,850.48	0.00	5,850.48	5,689.96	160.52
2140 · Accrued Sales Taxes	3,147.80	2,539.27	608.53	293.41	2,854.39
2150 · Accrued Expenses	29,034.10	25,450.00	3,584.10	16,450.00	12,584.10
Total 2100 · Accrued Liabilities	107,884.05	83,339.96	24,544.09	91,635.59	16,248.46
2300 · Unearned / Deferred Revenue					
2310 · Defer Rev - ICA North					
2320 · Defer Rev - Facility	1,000.00	1,000.00	0.00	1,000.00	0.00

Institute of Contemporary Art San Diego

Statement of Financial Position

As of December 31, 2024

03/26/2025

Accrual Basis

	Dec 31, 24	Nov 30, 24	Change	Dec 31, 23	Change
Total 2310 · Defer Rev - ICA North	1,000.00	1,000.00	0.00	1,000.00	0.00
2325 · Defer Rev - ICA Central	0.00	0.00	0.00	8,494.05	-8,494.05
Total 2300 · Unearned / Deferred Revenue	1,000.00	1,000.00	0.00	9,494.05	-8,494.05
2450 · FacilityRentDeposit-ICA North	660.00	660.00	0.00	3,000.00	-2,340.00
2600 · Short Term Loans					
2615 · Short Term Loan	80,000.00	80,000.00	0.00	0.00	80,000.00
Total 2600 · Short Term Loans	80,000.00	80,000.00	0.00	0.00	80,000.00
Total Other Current Liabilities	260,544.05	235,999.96	24,544.09	175,129.64	85,414.41
Total Current Liabilities	545,704.74	476,468.73	69,236.01	221,694.74	324,010.00
Long Term Liabilities					
2700 · Long-term notes&loan payable					
2710 · Loan Payable - Auto	10,545.23	10,761.82	-216.59	0.00	10,545.23
2705 · Loan Payable - ICA North (FRB)	1,003,993.68	1,006,564.42	-2,570.74	1,034,918.87	-30,925.19
Total 2700 · Long-term notes&loan payable	1,014,538.91	1,017,326.24	-2,787.33	1,034,918.87	-20,379.96
Total Long Term Liabilities	1,014,538.91	1,017,326.24	-2,787.33	1,034,918.87	-20,379.96
Total Liabilities	1,560,243.65	1,493,794.97	66,448.68	1,256,613.61	303,630.04
Equity					
3000 · Net Asset with No Donor Restri					
3010 · Board Restricted Funds					
3011 · Board Restricted (TXR)	-424,601.69	-424,601.69	0.00	-424,601.69	0.00
3010 · Board Restricted Funds - Other	425,177.96	425,177.96	0.00	432,256.01	-7,078.05
Total 3010 · Board Restricted Funds	576.27	576.27	0.00	7,654.32	-7,078.05
3000 · Net Asset with No Donor Restri - Other	4,633,766.59	4,600,695.03	33,071.56	5,040,057.11	-406,290.52
Total 3000 · Net Asset with No Donor Restri	4,634,342.86	4,601,271.30	33,071.56	5,047,711.43	-413,368.57
3100 · Net Asset with Donor Restrict	409,491.24	442,562.80	-33,071.56	218,120.16	191,371.08
Net Income	-430,186.85	-338,861.66	-91,325.19	-221,997.49	-208,189.36
Total Equity	4,613,647.25	4,704,972.44	-91,325.19	5,043,834.10	-430,186.85
TOTAL LIABILITIES & EQUITY	6,173,890.90	6,198,767.41	-24,876.51	6,300,447.71	-126,556.81

Institute of Contemporary Art San Diego
Profit & Loss Budget vs. Actual
 January through December 2024

03/26/2025

Accrual Basis

													TOTAL		
	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan - Dec 24	Budget	Over Budget
Ordinary Income/Expense															
Income															
4000 · Contributions															
4010 · Individual Contributions	7,228.97	19,156.00	2,545.25	2,213.97	40,142.91	2,690.78	6,608.91	2,119.13	2,550.11	759.96	15,976.23	30,407.88	132,400.10	760,000.00	-627,599.90
4015 · Board Contributions/Dues	0.00	57,750.00	0.00	0.00	0.00	0.00	0.00	50,000.00	159,728.66	5,000.00	5,000.00	5,000.00	282,478.66	290,000.00	-7,521.34
4020 · Corporate Contributions															
4045 · Corporate Sponsorship	0.00	0.00	0.00	0.00	15,240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,240.00		
4020 · Corporate Contributions - Other	2,170.00	1,000.00	0.00	21,400.00	4,800.00	0.00	0.00	0.00	0.00	19,000.00	0.00	0.00	48,370.00	100,000.00	-51,630.00
Total 4020 · Corporate Contributions	2,170.00	1,000.00	0.00	21,400.00	20,040.00	0.00	0.00	0.00	0.00	19,000.00	0.00	0.00	63,610.00	100,000.00	-36,390.00
4030 · Foundation/trust grants	15,357.75	0.00	15,000.00	7,985.00	6,270.00	210,850.00	40,000.00	10,000.00	20,000.00	16,500.01	155,000.00	74,980.00	571,942.76	246,000.00	325,942.76
4040 · Government Grants	2,500.00	20,000.00	0.00	92,735.00	47,500.00	0.00	0.00	142,118.00	23,494.05	0.00	53,390.00	15,000.00	396,737.05	143,198.00	253,539.05
Total 4000 · Contributions	27,256.72	97,906.00	17,545.25	124,333.97	113,952.91	213,540.78	46,608.91	204,237.13	205,772.82	41,259.97	229,366.23	125,387.88	1,447,168.57	1,539,198.00	-92,029.43
5100 · Program Related Fees															
5105 · Youth Class Fees	1,195.00	0.00	1,396.50	775.00	0.00	0.00	1,230.50	1,333.85	1,935.75	0.00	235.00	2,471.50	10,573.10	4,018.00	6,555.10
5110 · Adult Class Fees	5,534.00	747.00	3,789.00	6,070.00	1,225.00	3,005.00	5,953.25	8,534.50	4,776.00	1,310.00	6,325.00	5,945.00	53,213.75	35,910.00	17,303.75
5115 · Other Program Fee Revenue															
5117 · Scholarships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-350.00	0.00	0.00	-350.00		
5115 · Other Program Fee Revenue - Other	0.00	1,500.00	0.00	550.00	480.00	0.00	-80.00	400.00	0.00	350.00	0.00	0.00	3,200.00	101,250.00	-98,050.00
Total 5115 · Other Program Fee Revenue	0.00	1,500.00	0.00	550.00	480.00	0.00	-80.00	400.00	0.00	0.00	0.00	0.00	2,850.00	101,250.00	-98,400.00
5120 · Ceramic Lab Membership Fees															
5122 · Purchases	600.60	694.00	1,607.16	566.00	395.00	413.00	602.00	705.00	728.00	769.00	798.00	1,017.00	8,894.76		
5120 · Ceramic Lab Membership Fees - Other	5,861.00	5,812.00	7,202.50	5,102.00	5,590.50	4,292.00	5,773.00	7,456.00	7,973.00	8,122.00	6,948.00	7,768.00	77,900.00	84,000.00	-6,100.00
Total 5120 · Ceramic Lab Membership Fees	6,461.60	6,506.00	8,809.66	5,668.00	5,985.50	4,705.00	6,375.00	8,161.00	8,701.00	8,891.00	7,746.00	8,785.00	86,794.76	84,000.00	2,794.76
5130 · Camp Revenue	0.00	0.00	0.00	0.00	0.00	60,411.96	64,690.45	0.00	-39.50	0.00	0.00	0.00	125,062.91	164,374.00	-39,311.09
5205 · Membership Dues	981.00	1,861.00	1,023.00	2,135.00	1,225.00	3,605.00	1,065.00	1,305.00	985.00	2,715.00	575.00	4,515.00	21,990.00	51,000.00	-29,010.00
5215 · Admissions	442.40	388.54	513.93	103.53	256.33	60.00	568.24	214.18	141.72	249.13	80.26	148.66	3,166.92	3,833.00	-666.08
5225 · Gallery Guides	0.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	3,000.00	-2,920.00
Total 5100 · Program Related Fees	14,614.00	11,002.54	15,532.09	15,381.53	9,171.83	71,786.96	79,802.44	19,948.53	16,499.97	13,165.13	14,961.26	21,865.16	303,731.44	447,385.00	-143,653.56
5300 · Revenue from Investments															
5310 · Interest - Bank	37.65	15.97	0.34	0.13	0.02	0.02	0.02	0.02	0.02	0.00	0.04	0.02	54.25		
5315 · Investments - Unrealized Gain/L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	531.24	-1,757.27	0.00	0.00	-1,226.03		
Total 5300 · Revenue from Investments	37.65	15.97	0.34	0.13	0.02	0.02	0.02	0.02	531.26	-1,757.27	0.04	0.02	-1,171.78		
5400 · Other Revenue															
5410 · Gallery Art Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	34,505.00	6,060.00	40,568.00	0.00	40,568.00
5420 · Gross Sales	0.00	0.00	0.00	0.00	138.00	948.00	20.00	903.50	120.00	40.00	365.00	3,439.50	5,974.00		
5430 · Facility Rentals	0.00	0.00	5,300.00	1,750.00	2,500.00	4,000.00	2,000.00	1,000.00	7,100.00	1,000.00	0.00	800.00	25,450.00	45,000.00	-19,550.00
5490 · Miscellaneous Revenue	0.00	182.26	0.00	0.00	0.00	1.32	0.00	0.00	0.00	506.21	0.00	0.01	689.80		
Total 5400 · Other Revenue	0.00	182.26	5,300.00	1,750.00	2,638.00	4,949.32	2,020.00	1,903.50	7,223.00	1,546.21	34,870.00	10,299.51	72,681.80	45,000.00	27,681.80
5800 · Special Events															
5810 · Ticket Sales	0.00	24,000.00	10,400.00	6,000.00	10,500.00	-6,000.00	0.00	0.00	125.00	4,325.00	2,890.00	0.00	52,240.00	170,000.00	-117,760.00
5815 · Sponsorship, Underwriting	0.00	6,000.00	14,000.00	20,000.00	77,000.00	0.00	19,000.00	0.00	1,500.00	3,000.00	0.00	0.00	140,500.00	100,000.00	40,500.00
5820 · Auction	0.00	0.00	0.00	0.00	84,475.00	0.00	0.00	0.00	0.00	0.00	8,335.00	0.00	92,810.00	230,000.00	-137,190.00

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														TOTAL	
	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan - Dec 24	Budget	Over Budget
5830 · Raffle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5880 · Other Event Revenue	0.00	0.00	0.00	0.00	0.00	14,305.00	4,630.00	950.00	2,550.00	0.00	0.00	0.00	22,435.00	6,300.00	16,135.00
Total 5800 · Special Events	0.00	30,000.00	24,400.00	26,000.00	171,975.00	8,305.00	23,630.00	950.00	4,175.00	7,325.00	11,225.00	0.00	307,985.00	506,300.00	-198,315.00
Total Income	41,908.37	139,106.77	62,777.68	167,465.63	297,737.76	298,582.08	152,061.37	227,039.18	234,202.05	61,539.04	290,422.53	157,552.57	2,130,395.03	2,537,883.00	-407,487.97
Cost of Goods Sold															
5425 · Cost of Goods Sold	3,200.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	779.10	12,979.10		
Total COGS	3,200.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	779.10	12,979.10		
Gross Profit	38,708.37	139,106.77	62,777.68	167,465.63	288,737.76	298,582.08	152,061.37	227,039.18	234,202.05	61,539.04	290,422.53	156,773.47	2,117,415.93	2,537,883.00	-420,467.07
Expense															
7000 · Program Related Expenses															
7005 · Program & Class Supplies	2,457.25	2,235.78	4,744.20	2,342.79	2,497.18	6,707.42	7,033.49	4,150.90	3,137.67	3,405.75	2,994.88	961.28	42,668.59	53,700.00	-11,031.41
7010 · Artist Fees/Stipend															
7012 · Production Costs	983.86	13,420.44	2,699.38	21.54	16.05	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	37,141.27		
7010 · Artist Fees/Stipend - Other	39,167.68	28,500.00	8,000.00	11,044.00	3,000.00	750.00	2,834.00	8,750.00	24,000.00	0.00	16,619.40	9,000.00	151,665.08	97,583.00	54,082.08
Total 7010 · Artist Fees/Stipend	40,151.54	41,920.44	10,699.38	11,065.54	3,016.05	750.00	2,834.00	8,750.00	24,000.00	0.00	16,619.40	29,000.00	188,806.35	97,583.00	91,223.35
7015 · Translation Fees	0.00	0.00	717.88	0.00	0.00	0.00	359.89	446.68	245.08	0.00	0.00	0.00	1,769.53	3,500.00	-1,730.47
7020 · Artist Hospitality/Food Exp	81.43	0.00	0.00	0.00	0.00	29.64	0.00	228.28	45.61	0.00	32.78	0.00	417.74	3,433.00	-3,015.26
7030 · Books, References	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.22	0.00	0.00	49.22		
7035 · Artwork Shipping	148.36	1,654.73	2,426.58	0.00	0.00	158.14	3,551.68	1,061.92	1,117.13	583.60	396.28	1,961.43	13,059.85	35,200.00	-22,140.15
7040 · Artwork Installation	13,495.31	2,688.69	9,679.40	1,000.00	0.00	0.00	1,675.96	4,355.78	898.64	-76.68	29.25	1,000.67	34,747.02	11,400.00	23,347.02
7060 · Honorariums	0.00	0.00	0.00	0.00	0.00	600.00	300.00	0.00	0.00	0.00	0.00	0.00	900.00		
8615 · Artwork Sales Commission	0.00	0.00	0.00	0.00	0.00	0.00	447.30	0.00	0.00	0.00	12,900.00	-143.10	13,204.20		
Total 7000 · Program Related Expenses	56,333.89	48,499.64	28,267.44	14,408.33	5,513.23	8,245.20	16,202.32	18,993.56	29,444.13	3,961.89	32,972.59	32,780.28	295,622.50	204,816.00	90,806.50
7200 · Salaries & related expenses															
7210 · Salaries & wages-Officer& Exe	7,447.88	9,166.64	9,166.64	9,166.64	9,166.64	4,583.32	13,749.96	4,583.32	9,166.64	9,166.64	9,166.65	15,468.73	109,999.70		
7225 · Salaries & wages - Staff	63,423.80	76,840.28	69,501.78	79,300.17	80,868.33	87,347.44	96,022.57	87,619.34	76,494.05	78,140.98	75,398.28	93,246.82	964,203.84	1,230,326.00	-266,122.16
7227 · Salaries&Wages-Teaching Artists	3,053.11	6,815.73	4,534.85	5,224.50	5,041.10	7,279.78	8,630.98	5,193.20	4,766.25	4,524.21	4,799.88	6,581.09	66,444.68	64,200.00	2,244.68
7230 · Employee benefits	5,534.67	5,188.14	5,188.14	5,654.49	5,987.15	6,253.88	6,886.00	6,092.28	7,323.81	3,916.43	5,296.17	4,591.42	67,912.58	73,685.00	-5,772.42
7235 · PTO Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	714.80	714.80		
7240 · Workers Comp	229.62	281.05	257.38	285.91	326.23	352.59	470.29	383.49	312.79	313.96	424.69	394.39	4,032.39	9,218.00	-5,185.61
7250 · Payroll Taxes	8,975.27	10,551.81	7,245.28	6,401.08	7,823.08	8,144.39	9,888.15	7,803.25	7,118.76	7,278.67	6,981.08	9,693.27	97,904.09	98,426.00	-521.91
7260 · Recruitment	350.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	850.00	1,000.00	-150.00
8540 · Staff Development	21.99	819.00	1,455.99	884.82	453.97	395.00	395.00	632.05	375.00	0.00	850.00	1,125.00	7,407.82	5,000.00	2,407.82
8545 · Staff Appreciation	49.80	47.88	373.16	211.27	229.41	165.73	226.19	1,264.62	105.89	150.21	208.97	1,701.86	4,734.99	4,515.00	219.99
Total 7200 · Salaries & related expenses	89,086.14	110,210.53	97,723.22	107,128.88	109,895.91	114,522.13	136,269.14	113,571.55	105,663.19	103,491.10	103,125.72	133,517.38	1,324,204.89	1,486,370.00	-162,165.11
7500 · Contract Services Expense															
7515 · Janitorial Fees	1,620.00	1,500.00	1,620.00	2,620.00	0.00	950.00	2,740.00	1,930.00	1,970.00	1,940.00	2,510.00	1,820.00	21,220.00	9,900.00	11,320.00
7516 · Landscaping Fees	2,420.00	2,420.00	1,100.00	1,100.00	1,910.00	1,100.00	1,100.00	1,330.10	1,100.00	1,100.00	1,100.00	1,352.77	17,132.87	14,400.00	2,732.87
7520 · Accounting Fees	6,055.77	5,715.76	6,213.50	5,377.97	5,689.03	5,847.36	6,203.85	6,251.81	6,185.35	8,775.91	6,061.74	8,801.78	77,179.83	60,480.00	16,699.83
7525 · Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,500.00	-22,500.00
7530 · Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7540 · Professional Fees - Other	16,106.98	9,737.61	13,351.94	7,317.89	14,972.69	17,414.10	11,444.64	8,891.61	7,620.28	4,823.70	9,999.23	8,517.10	130,197.77	92,880.00	37,317.77

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	TOTAL													TOTAL	
	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan - Dec 24	Budget	Over Budget
7541 · Professional Fee- Documentation	0.00	0.00	300.00	300.00	2,975.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	4,375.00	9,533.00	-5,158.00
7542 · Professional Fees-Grant Writing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7545 · Professional Fees - Preparator	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,502.00	0.00	0.00	5,002.00	9,000.00	-3,998.00
7550 · Tech/Computer Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	431.25	0.00	0.00	350.00	0.00	781.25	8,500.00	-7,718.75
Total 7500 · Contract Services Expense	26,202.75	21,873.37	22,585.44	16,715.86	25,546.72	25,311.46	21,488.49	18,834.77	16,875.63	19,141.61	20,820.97	20,491.65	255,888.72	227,193.00	28,695.72
8100 · Operations															
8110 · Office Supplies	911.58	631.89	520.67	284.39	1,373.43	498.19	820.21	369.35	210.94	576.08	226.21	295.40	6,718.34	7,850.00	-1,131.66
8115 · Janitorial Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8116 · Landscaping Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8130 · Website&Software Application	988.05	1,007.12	1,007.61	1,070.48	1,086.88	1,016.82	960.34	1,214.57	1,203.82	759.85	1,803.45	1,047.13	13,166.12	11,994.00	1,172.12
8140 · Postage & Shipping	15.11	57.97	5.08	33.50	165.66	33.48	19.41	5.58	22.40	11.82	5.58	10.45	386.04	1,200.00	-813.96
8150 · IT Hardware	0.00	0.00	0.00	1,527.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,527.11	0.00	1,527.11
8170 · Printing & Copying	0.00	2,962.05	0.00	101.07	2,476.08	362.22	1,675.52	1,866.57	1,583.94	585.07	890.67	2,297.62	14,800.81	23,742.00	-8,941.19
8180 · Subscriptions	751.82	1,283.30	364.42	944.64	935.95	1,278.26	908.03	908.03	1,057.25	1,253.63	957.53	1,216.50	11,859.36	4,452.00	7,407.36
8100 · Operations - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	-1,600.00
Total 8100 · Operations	2,666.56	5,942.33	1,897.78	3,961.19	6,038.00	3,188.97	4,383.51	4,364.10	4,078.35	3,186.45	3,883.44	4,867.10	48,457.78	50,838.00	-2,380.22
8200 · Facility and occupancy expense															
8210 · Rent, Storage	1,104.00	1,104.00	1,104.00	1,104.00	1,152.00	1,152.00	1,017.00	1,113.00	1,120.00	755.00	755.00	1,850.00	13,330.00	37,356.00	-24,026.00
8220 · Utilities	4,164.25	2,703.16	3,689.50	8,984.01	2,856.75	4,018.91	2,777.72	3,277.71	2,419.55	4,181.05	6,605.64	9,997.90	55,676.15	35,400.00	20,276.15
8230 · Internet & Telephone	377.98	3,668.64	2,871.81	2,658.65	1,450.22	2,551.60	2,100.37	3,106.97	2,617.43	3,009.77	3,271.65	1,431.94	29,117.03	25,188.00	3,929.03
8260 · Equipment Rentals	806.08	770.33	1,944.60	806.08	5,027.48	841.08	11,054.83	806.08	0.00	3,153.49	844.60	100.00	26,154.65	37,900.00	-11,745.35
8290 · Repair & Maintenance	1,125.20	1,924.59	820.54	792.77	3,934.48	1,263.89	3,359.58	1,544.11	431.83	4,468.11	927.37	2,061.05	22,653.52	30,550.00	-7,896.48
Total 8200 · Facility and occupancy expense	7,577.51	10,170.72	10,430.45	14,345.51	14,420.93	9,827.48	20,309.50	9,847.87	6,588.81	15,567.42	12,404.26	15,440.89	146,931.35	166,394.00	-19,462.65
8300 · Travel & Meetings															
8310 · Travel	415.49	621.91	457.73	637.52	4,885.94	1,468.52	86.19	6,187.10	11,136.13	1,553.08	453.84	1,340.82	29,244.27	7,200.00	22,044.27
8320 · Conf. Conventions& Meetings	0.00	400.00	1,658.10	257.25	0.00	0.00	0.00	77.78	323.09	0.00	80.70	0.00	2,796.92	5,500.00	-2,703.08
8325 · Lodging	0.00	368.98	0.00	514.10	0.00	0.00	0.00	0.00	0.00	0.00	459.80	0.00	1,342.88	400.00	942.88
8330 · Meals & Entertainment	4,791.67	3,359.94	676.68	1,122.00	4,683.78	3,195.00	46,649.75	2,764.40	3,366.41	10,081.90	933.57	1,659.55	83,284.65	27,400.00	55,884.65
Total 8300 · Travel & Meetings	5,207.16	4,750.83	2,792.51	2,530.87	9,569.72	4,663.52	46,735.94	9,029.28	14,825.63	11,634.98	1,927.91	3,000.37	116,668.72	40,500.00	76,168.72
8400 · Advertising & Marketing															
8410 · Inter&Social Media Marketing	1,750.00	0.00	0.00	49.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.56	1,947.55	3,000.00	-1,052.45
8415 · Direct Mail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,050.00	-8,050.00
8420 · Print, Billboards	0.00	4.20	0.00	0.00	0.00	0.00	0.00	0.00	338.58	0.00	0.00	0.00	342.78	2,000.00	-1,657.22
8425 · Digital Advertising	0.00	0.00	0.00	2,010.00	2,081.98	0.00	2,000.00	3,500.00	0.00	0.00	1,664.00	3,252.90	14,508.88	21,100.00	-6,591.12
8430 · Broadcast	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00	600.00	0.00	0.00	0.00	3,000.00	4,800.00	-1,800.00
Total 8400 · Advertising & Marketing	1,750.00	4.20	1,200.00	2,059.99	2,081.98	0.00	2,000.00	4,700.00	938.58	0.00	1,664.00	3,400.46	19,799.21	38,950.00	-19,150.79
8500 · Other Business Expenses															
8240 · Property Taxes	0.00	8,086.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.13	8,183.47	19,600.00	-11,416.53
8505 · Bank & Credit Card Charges	694.15	677.62	4,407.47	1,334.93	6,403.45	1,320.72	1,122.91	363.84	1,232.48	1,417.95	1,390.54	6,645.81	27,011.87	0.00	27,011.87
8510 · Interest Expense	2,896.34	2,726.47	2,901.40	2,790.94	3,300.05	3,214.30	3,438.41	3,406.55	3,690.69	3,758.81	3,847.04	3,922.07	39,893.07	34,500.00	5,393.07
8520 · Insurance	2,783.25	2,783.25	3,936.40	1,869.04	3,054.59	3,119.99	3,251.09	3,151.06	2,939.42	2,887.88	2,887.88	2,913.88	35,577.73	24,521.00	11,056.73
8605 · Art Restoration	1,187.50	0.00	0.00	1,900.00	-1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,187.50	0.00	1,187.50

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8530 · Membership Dues	365.31	265.31	265.31	265.31	265.31	265.31	988.27	473.27	273.27	273.27	273.27	273.27	4,246.48	3,578.00	668.48
8535 · Licenses, Permits, & Fees	77.00	425.75	133.60	154.20	244.00	0.00	77.10	661.35	77.35	11.39	594.60	42.50	2,498.84	1,225.00	1,273.84
8590 · Other Expenses	1.20	0.00	-0.01	0.00	2.49	0.00	0.02	18.00	0.00	61.65	-61.65	103.00	124.70	150.00	-25.30
8620 · Sales Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.71	0.00	0.00	0.00	1.71		
8680 · Equipment Purchases	0.00	0.00	0.00	0.00	0.00	0.00	171.60	-171.60	538.69	660.55	17.30	2,340.88	3,557.42		
Total 8500 · Other Business Expenses	8,004.75	14,964.74	11,644.17	8,314.42	11,369.89	7,920.32	9,049.40	7,902.47	8,753.61	9,071.50	8,948.98	16,338.54	122,282.79	83,574.00	38,708.79
Total Expense	196,828.76	216,416.36	176,541.01	169,465.05	184,436.38	173,679.08	256,438.30	187,243.60	187,167.93	166,054.95	185,747.87	229,836.67	2,329,855.96	2,298,635.00	31,220.96
Net Ordinary Income	-158,120.39	-77,309.59	-113,763.33	-1,999.42	104,301.38	124,903.00	-104,376.93	39,795.58	47,034.12	-104,515.91	104,674.66	-73,063.20	-212,440.03	239,248.00	-451,688.03
Other Income/Expense															
Other Expense															
77000 · *Exchange Gain or Loss	0.00	10.59	32.52	2.16	34.41	-6.14	14.72	0.00	-36.85	2.27	0.00	-8.67	45.01		
9000 · Other Expenses															
8270 · Depreciation & Amortization	17,944.61	17,944.61	17,944.61	17,944.61	18,028.75	18,270.66	18,270.66	18,270.66	18,270.66	18,270.66	18,270.66	18,270.66	217,701.81		
Total 9000 · Other Expenses	17,944.61	17,944.61	17,944.61	17,944.61	18,028.75	18,270.66	18,270.66	18,270.66	18,270.66	18,270.66	18,270.66	18,270.66	217,701.81		
Total Other Expense	17,944.61	17,955.20	17,977.13	17,946.77	18,063.16	18,264.52	18,285.38	18,270.66	18,233.81	18,272.93	18,270.66	18,261.99	217,746.82		
Net Other Income	-17,944.61	-17,955.20	-17,977.13	-17,946.77	-18,063.16	-18,264.52	-18,285.38	-18,270.66	-18,233.81	-18,272.93	-18,270.66	-18,261.99	-217,746.82		
Net Income	-176,065.00	-95,264.79	-131,740.46	-19,946.19	86,238.22	106,638.48	-122,662.31	21,524.92	28,800.31	-122,788.84	86,404.00	-91,325.19	-430,186.85	239,248.00	-669,434.85

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2023****Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2023 calendar year, or tax year beginning , and ending**B** Check if applicable:☐ Address change☒ Name change☐ Initial return☐ Final return/terminated☐ Amended return☐ Application pending**C** Name of organization **INSTITUTE OF CONTEMPORARY ART SAN DIEGO**Doing business as **SAN DIEGO ART INSTITUTE**

Number and street (or P.O. box if mail is not delivered to street address)

1439 El Prado

Room/suite

City or town

San Diego

State

CA

ZIP code

92101

Foreign country name

Foreign province/state/county

Foreign postal code

D Employer identification number**E** Telephone number**619-236-0011****G** Gross receipts \$ **2,083,714****F** Name and address of principal officer:**ANDREW UTT 1439 EL PRADO, San Diego, CA 92101****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

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

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.ICASANDIEGO.ORG****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation **1951****M** State of legal domicile: **CA****Part I Summary**

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: **to advance regional contemporary art and artists while fostering cultural equity through access to meaningful art experiences****2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.**3** Number of voting members of the governing body (Part VI, line 1a) **3** **9****4** Number of independent voting members of the governing body (Part VI, line 1b) **4** **9****5** Total number of individuals employed in calendar year 2023 (Part V, line 2a) **5** **30****6** Total number of volunteers (estimate if necessary) **6****7a** Total unrelated business revenue from Part VIII, column (C), line 12 **7a** **0****b** Net unrelated business taxable income from Form 990-T, Part I, line 11 **7b**

Revenue

8 Contributions and grants (Part VIII, line 1h) **Prior Year** **1,304,628** **Current Year** **1,720,957****9** Program service revenue (Part VIII, line 2g) **503,987** **300,386****10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) **1,009** **641****11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **55,888** **61,730****12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) **1,865,512** **2,083,714**

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) **0** **0****14** Benefits paid to or for members (Part IX, column (A), line 4) **0** **0****15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) **1,218,231** **1,271,568****16a** Professional fundraising fees (Part IX, column (A), line 11e) **0** **0****b** Total fundraising expenses (Part IX, column (D), line 25) **567,577****17** Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) **838,047** **1,034,144****18** Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) **2,056,278** **2,305,712****19** Revenue less expenses. Subtract line 18 from line 12 **-190,766** **-221,998**

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **Beginning of Current Year** **6,573,019** **End of Year** **6,300,448****21** Total liabilities (Part X, line 26) **1,307,187** **1,256,613****22** Net assets or fund balances. Subtract line 21 from line 20 **5,265,832** **5,043,835****Part II Signature Block**

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

Sign Here

Signature of officer

ANDREW UTT

Date

10/31/2024

Type or print name and title

EXECUTIVE DIRECTOR**Paid Preparer Use Only**

Print/Type preparer's name

Leonard C Sonnenberg

Preparer's signature

Leonard C Sonnenberg

Date

11/12/2024Check ☐ if self-employed

PTIN

P00287581Firm's name **Sonnenberg & Company CPAs**

Firm's EIN

Firm's address **5190 Governor Dr, #201, San Diego, CA 92122**Phone no. **858-457-5252**

May the IRS discuss this return with the preparer shown above? See instructions.

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

HTA

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.cag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

INSTITUTE OF CONTEMPORARY ART SAN DIEGO

Name of Organization

SAN DIEGO ART INSTITUTE

List all DBAs and names the organization uses or has used

1439 El Prado

Address (Number and Street)

San Diego, CA 92101

City or Town, State, and ZIP Code

619-236-0011

Telephone Number

info@icasandiego.org

E-mail Address

Check if:

☐ Change of address

☐ Amended report

State Charity Registration Number 0254847

Corporation or Organization No. 2038464

Federal Employer I.D. No.

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)

Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 1/1/2023 ending 12/31/2023) list:

Total Revenue \$ (including noncash contributions) 2,083,714 Noncash Contributions \$ 0 Total Assets \$ 6,300,448
Program Expenses \$ 884,422 Total Expenses \$ 2,305,712

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		X
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

Signature of Authorized Agent ANDREW UTT EXECUTIVE DIRECTOR 11/12/2024
Printed Name Title Date



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552510
Nov. 06, 2008 LTR 4168C 0
95-1816068 000000 00 000
00021245
BODC: TE

SAN DIEGO ART INSTITUTE
% MISSION VALLEY CENTER
1439 EL PRADO
SAN DIEGO CA 92101-1617390

004105

Employer Identification Number: [REDACTED]
Person to Contact: Michelle Jones
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Oct. 15, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in May 1966, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott
Manager, EO Determinations

*Copy sent to: Atty. Gen. 2/25/85
San Diego, Ca 92110*



STATE OF CALIFORNIA

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95857
February 20, 1985

In reply refer to
342:ATS:54:BOE

San Diego Art Institute
Attn: Betty McGill
3154 Groton Way Apt 1
San Diego Ca 92110

Purpose : Certification of Exempt Status
Organization Name : SAN DIEGO ART INSTITUTE
Organization Number : 0254847

The following certification is provided in response to your letter requesting evidence of your income tax exempt status.

Certification

According to the records of the California Franchise Tax Board, the organization referred to above is qualified as an organization which is exempt from Bank and Corporation taxes under section 23701(d) of the Revenue and Taxation Code.

This statement is confirmation of your exempt status and is made with the understanding that your present operations are the same as those described on your original application. A copy of this letter should be retained in your official files as evidence of your exemption from state franchise or income tax.

Any change in the operations, character or purpose of this organization must be reported to this department immediately so the effect on your exempt status may be determined.

If a change in your state exempt status is desired, a new exempt application (FTB 3500) must be submitted with payment of the necessary fees. Any new application should also be accompanied by a copy of your federal determination letter.

Exempt Audit Unit
(916) 355-0392

Enc.

FTB 4490-ATS (New 02-85)

TELEPHONE ASSISTANCE

Southern California
(Area Codes 213, 619, 714, 805, 818)
(800) 852-5711

Northern California
(Area Codes 209, 408, 415, 707, 916)
(800) 852-7050

Sacramento Metropolitan Area
and Out of State
(916) 355-0370

For hearing impaired with TDD (800) 822-6268

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.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. San Diego Art Institute	
2 Business name/disregarded entity name, if different from above Institute of Contemporary Art, San Diego	
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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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 is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ► 501(c)(3) non-profit	
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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 1439 El Prado	Requester's name and address (optional)
6 City, state, and ZIP code San Diego, CA 92101	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
<div></div>	<div></div>
or	
Employer identification number	
<div></div>	<div></div>

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 ► 	Date ► July 7, 2021
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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.

Jaliscience Folkloric Academy

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Jaliscience Folkloric Academy
Contact Person: Elba Montes Email address: elbaadriana1230@gmail.co
Daytime Phone: 760-613-2059 Evening Phone: 760-613-2059
Mailing Address: 3629 9th st.
City: San Marcos State: Ca Zip: 92078

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

3. Title of FY 2025/26 Proposed Program/Service: keep the kids and families together

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

5,000

we need to finish the storage we start with cost of \$1,000.00, we need shoes for dancers \$1,200.00
we need folkloric Chiapas vestments, \$2,500.00 Accessories, Hats, Ribbons \$800.00

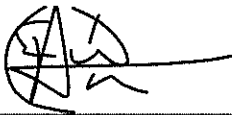
5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:
will be use for the group storage and vestments, accessories
6. Anticipated Program Objectives or Accomplishments:
integrate the kids into programs and the families, unite the families to the Mexican culture, continue the tradition
7. Program Dates/Location:
mondays from 5:30pm to 7:00 pm
8. Estimated number of Solana Beach residents to be served by proposed program: between 25 to 50 residents
9. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?
we promote the city of Solana all the time we present at different cities
10. 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

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?
we are volunteers

12. 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?
will move forward any ways

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.



Authorized Signature of Organization

5/29/25

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.

Budget Jaliscience Folkloric Academy

2025-2026

product	cost	total
Material for shed	1,500.00	1,500.00
shoes	1,200.00	1,200.00
Folkloric vestments	2,500.00	2,500.00
Accessories, ribbons, hats,	800.00	800.00
Total		6,000.00

La Colonia Community Foundation

CITY OF SOLANA BEACH

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: La Colonia Community Foundation
Contact Person: Brittney Canales Email address: 760-533-1746
Daytime Phone: _____ Evening Phone: _____
Mailing Address: 153 S. Sierra Space 1572
Solana Beach CA 92034
City: Solana Beach State: CA Zip: 92034

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

Yes, 2024-2025

3. Title of FY 2025/26 Proposed Program/Service: Family Enrichment

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$6,000.00

The total amount requested for the FY 2025/26 Proposed Total Program is \$6,000.00, encompassing all estimated expenses essential for the successful execution of our envisioned activities.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

We respectfully request \$6000 to support a renewed series of impactful workshops designed to uplift her community through education, creativity, and connection. This year's program will explore fresh topics while continuing to provide essential resources and experiences. Our budget includes: \$400 for a bilingual interpretation, \$1500 for nourishing meals, \$1600 for facilitation or guest speaker fees \$700 for new stem and cultural activity supplies, \$700 for updated learning materials and resource

6. Anticipated Program Objectives or Accomplishments:

Our goal this year is the build upon the success of our previous series by offering a fresh lineup of workshops that engage participants in meaningful, real world learning. Each session is designed to support personal growth and community building through practical tools and areas such a creative expression, economic, empowerment, health, and wellness and community history. With a blend of new topics and familiar framework, the program continues to reflect our mission of nurturing both individual and collective potential by making resources accessible and culturally relevant

7. Program Dates/Location:

We plan to have a series of events that will span from early July to May 2026

8. Estimated number of Solana Beach residents to be served by proposed program: 25 in each

9. How will the organization acknowledge the City's financial contribution to the community/ beneficiaries of the proposed activity?

This city of Solana Beach logo will be displayed on all conference marketing materials, conference t-shirts, and recognized as our valued sponsor during opening session of each event.

10. 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

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Volunteers will be used for all workshop events and will effectively reduce the cost to \$6000.

12. 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?

The conferen series will continue if only awarded partial funds, but we will need to scale back our costs significantly.

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.

Brittany Canales

Authorized Signature of Organization

5/29/25

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.



Treasurer's Report
LA COLONIA COMMUNITY FOUNDATION
General Membership Meeting
For the period April 1st, 2025 to April 30th, 2025

Income		
Total Income	<hr/>	\$0.00
Expenditures		
Administrative and Operations		
GENERAL & ADMINISTRATIVE	\$79.94	
Advertising and Promotion	\$235.47	
Storage Unit	\$120.60	
Total Expenditures	<hr/>	\$436.01
		<hr/> (\$436.01)
Opening balance as of April 1st, 2025:		<hr/> \$43,904.79
Balance on hand as of April 30th, 2025:		<hr/> <u>\$43,468.78</u>
LA COLONIA COMMUNITY FOUNDATION		\$43,468.78

Treasurer's Signature



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 11-09-2018

Employer Identification Number:
[REDACTED]

Form: SS-4

Number of this notice: CP 575 E

LA COLONIA COMMUNITY FOUNDATION
1092 GOLDEN RD
ENCINITAS, CA 92024

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.

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.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. La Colonia Community Foundation	
	2 Business name/disregarded entity name, if different from above 153 S. Sierra Ave. Space 1572	
	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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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 is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ►	
	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.)	
	5 Address (number, street, and apt. or suite no.) See instructions. 153 S. Sierra Ave. Space 1572	Requester's name and address (optional) City of Solana Beach
	6 City, state, and ZIP code Solana Beach, CA	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 ► *Brittany Canale*

Date ► *5/24/23*

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.

North Coast Repertory Theatre

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: North Coast Repertory Theatre
Contact Person: Geoffrey Geissinger Email address: geoffrey@northcoastrep.org
Daytime Phone: (858) 481-2155 x211 Evening Phone: (858) 481-2155 x211
Mailing Address: 987 Lomas Santa Fe Drive, Suite D
City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

Please see attached sheet - Previous Funding

3. Title of FY 2025/26 Proposed Program/Service: Theatre School Productions: Henry IV/The Legend of Sleepy Hollow

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

We are humbly requesting \$6,000 from the City of Solana Beach to support two upcoming Theatre School productions: Henry IV and The Legend of Sleepy Hollow, for which the total program budget is \$24,000. For a complete breakdown of the Program Budget, please see the attached program budget.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

All of the grant funds will be used exclusively to cover the production expenses of the eight public performances of Henry IV and the seven performances of The Legend of Sleepy Hollow. Incurred production expenses include things like paying the professional director, hiring adult actor/stage manager mentors, bringing in a costume and prop designer, purchasing prop and costume materials, renting the venue and rehearsal space, and securing the rights for productions.

6. Anticipated Program Objectives or Accomplishments:

On an artistic and academic level, our Theatre School program fosters a deepened interest and appreciation of literature and language by inviting students to engage with rich literary texts. On a personal level, by working with their fellow students in such a collaborative medium, our students build up crucial soft skills like adaptability, communication, creative thinking, dependability, listening, and teamwork. For the general public, our Summer Shakespeare Series provides free performances of the Bard's work to our community, increasing accessibility to the arts in Solana Beach!

7. Program Dates/Location:

Please see attached sheet - Program Dates and Locations

8. Estimated number of Solana Beach residents to be served by proposed program: 1000

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

The City of Solana Beach's support would be graciously acknowledged in all Mainstage and Theatre School programs, on the Donor Board in the Theatre Lobby, in our annual Mainstage and Theatre School brochures, and on our Mainstage and Theatre School websites.

10. 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?

The City of Encinitas has generously agreed to support our Shakespeare programming with a grant of \$3,050, of which approximately \$1,525 will be used in support of this summer's production of Henry IV. Other funding for our seasons comes from the enrollment fees of participating students, charitable donations from community members, and ticket revenue from performances in the Theatre School Space. To ensure that arts education is accessible to all students regardless of their background, we have a partnership with the US Bank Foundation that allows us to offer scholarships to deserving students who might not be able to afford to participate otherwise.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

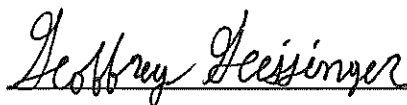
We have a vibrant community of volunteers who kindly donate their time and energy to our mission. On performance days, they can be found ushering, taking tickets, working the concession stand, handing out programs, and filling in wherever is needed. Backstage, volunteers will use their expertise to sew/repair costumes or help construct/strike a set.

12. 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?

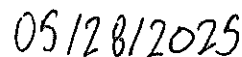
Both productions will still move forward even if we only receive partial funding, but receiving partial funding might impact the number of students we would be able to offer scholarships to and might affect the overall production value of the costumes, sets, and props.

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.

_____

Authorized Signature of Organization

_____

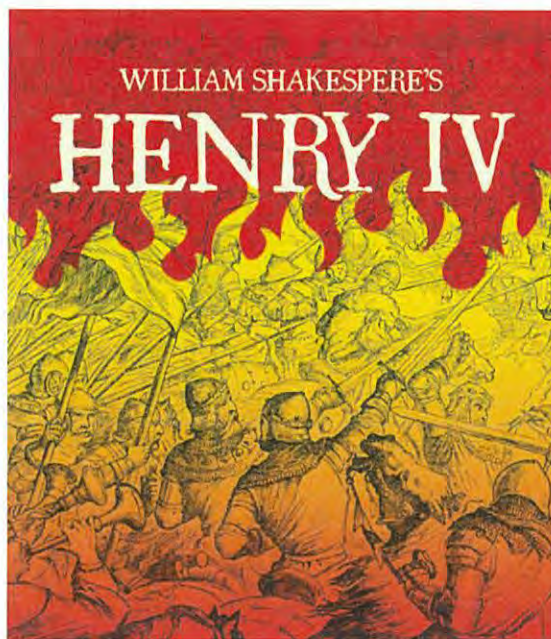
Date

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
- 2022 - Theatre School Student Productions, "Much Ado About Nothing" & "Frankenstein"
- 2023 - Theatre School Productions, "As You Like It" & "War of the Worlds"
- 2024 - Theatre School Productions, "Hamlet" & "Shuddersome"

City of Solana Beach Community Grant Program Program Dates and Locations



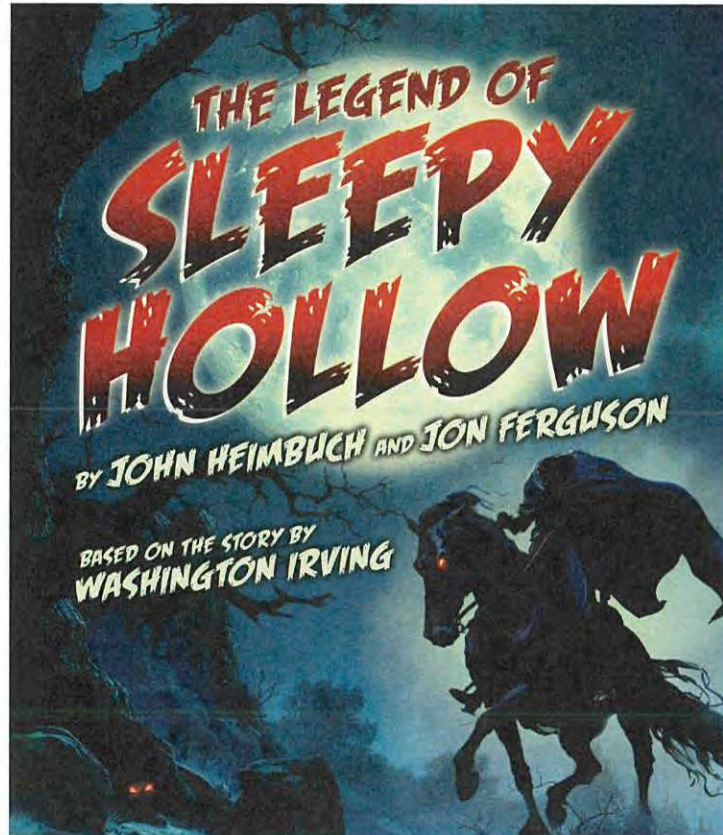
Auditions/Callbacks: June 10-12, 2025

Rehearsals: June 17-July 11, 2025

Performances

July 17-18, 2025	July 24-26, 2025	July 31 - August 2, 2025
San Diego Botanic Garden	Birdwing Open Air Classroom	La Colonia Park Courtyard
300 Quail Gardens Dr. Encinitas, CA 92024	3201 Via de la Valle Del Mar 92014	715 Valley Ave Solana Beach, CA 92075

**City of Solana Beach
Community Grant Program
Program Dates and Locations**



Auditions/Callbacks: September 2-4, 2025

Rehearsals: September 9-October 10, 2025

Performances: October 14-15, 2025

Theatre School Studio Space
987 Lomas Santa Fe Drive, Suite D
Solana Beach, CA 92075



	BUDGET HENRY IV	BUDGET THE LEGEND OF SLEEPY HOLLOW	BUDGET TOTAL
	SHAKESPEARE IN THE PARK	STUDENT PRODUCTION October 2025	SUMMER & FALL 2025
Director	\$2,500	\$2,500	\$5,000
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	\$2,000	\$1,250	\$3,250
Directing/Writing Mentor	\$0	\$0	\$0
Assistant Director	\$1,500	\$1,250	\$2,750
Actor / Mentor	\$1,500	\$0	\$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	\$150	\$1,000	\$1,150
Dramaturg / Dialect	\$0	\$0	\$0
Stage Combat	\$750	\$500	\$1,250
Graphic Designer	\$100	\$100	\$200
Choreographer	\$0	\$0	\$0
Accompaniment	\$0	\$0	\$0
Misc / Materials	\$850	\$875	\$1,725
Royalties	\$0	\$500	\$500
Rental Fee for Materials	\$0	\$150	\$150
Script copies	\$100	\$100	\$200
Shipping	\$0	\$325	\$325
Production Total	\$12,000	\$12,500	\$24,500

SEASON 44



5.21.2025

OPERATING FUND & OTHER FUNDS

Preliminary Draft Budget for FY 2025-26 (S44) vs.

Current Actuals/Projections for FY 2024-25 (S43)

S43 Actuals: Sep - Mar

S43 Projections: Apr-Aug

PRELIM

CURRENT

VAR

BUD

ACT/PROJ

ANNUAL

25-26

24-25

S44

S43

S44 vs S43

UNRESTRICTED OPERATING FUND

SUPPORT AND REVENUE

Contributions

1,500,500

1,487,798

12,702

a

Ticket Revenue - Mainstage

2,169,750

1,836,568

333,182

b

Ticket Revenue - Variety

388,440

341,639

46,801

c

Theatre School Revenue

201,250

203,651

(2,401)

d

Other Revenue

237,027

250,746

(13,719)

e

Patron Service Revenue

135,406

125,332

10,074

f

Production Fee (Laguna Playhouse)

77,500

116,000

(38,500)

g

Total Support & Revenue

4,709,873

4,361,733

348,140

EXPENSES

Personnel Expenses:

Personnel - Admin

X

1,639,884

1,601,365

38,519

h.1

Personnel - Artistic

X

649,468

584,711

64,757

h.2

Personnel - Taxes & Benefits

X

484,050

450,668

33,382

h.3

Cost of Tix & CC Donations

X

289,499

293,777

(4,278)

i.1

General & Admin Expenses

X

505,793

498,483

7,310

i.2

Development Expenses

X

265,250

279,929

(14,679)

j

Marketing Expenses

X

533,262

473,987

59,275

k

Production Expenses

X

279,850

258,565

21,285

l

Theatre School Productions

X

67,000

63,564

3,436

m

Variety Night Expenses & Spec Proj

X

172,211

169,689

2,522

n

Total Expenses

4,886,269

4,674,739

211,530

p NET CHANGE - OPERATIONS

(176,396)

(313,005)

136,609

p

accrual based budget



OPERATING FUND & OTHER FUNDS

Preliminary Draft Budget for FY 2025-26 (S44) vs.

Current Actuals/Projections for FY 2024-25 (S43)

S43 Actuals: Sep - Mar

S43 Projections: Apr-Aug

PRELIM

CURRENT

VAR

BUD

ACT/PROJ

ANNUAL

25-26

24-25

S44

S43

S44 vs S43

NON OPERATING AND RESTRICTED FUNDS

SUPPORT AND REVENUE

Capital Grant Income

0

70,925

(70,925)

Itex Trade \$ in

0

9,670

(9,670)

Income from Investments

0

0

0

Donations to New Venue

0

0

0

Unrealized Gains / Losses

60,000

19,286

40,714

Total Support & Revenue (NON OPERATING)

60,000

99,881

(39,881)

EXPENSES

Capital Grant Expense

0

70,925

(70,925)

Itex Trade \$ out

X

0

669

(669)

Contingency

X

10,000

10,000

0

Depreciation Expense

X

100,000

100,000

0

Restricted Expenses

0

0

0

Total Expenses (NON-OPERATING)

110,000

181,593

(71,593)

NET CHANGE - OTHER FUNDS

(50,000)

(81,713)

31,713

NET CHANGE - ALL FUNDS

(226,396)

(394,718)

168,322

EXTRAORDINARY ITEMS:

NET OF EXTRAORDINARY ITEMS:

297,000

802,124

(505,124)

NET CHANGE - ALL FUNDS + EXTRAORDINARY

70,604

407,407

(336,802)

accrual based budget

North Coast Repertory Theatre,
A Non-Profit Corporation

Financial Statements
and
Independent Auditor's Report

For the Year Ended August 31, 2024

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Financial Statements:	
Statement of Financial Position.....	3
Statement of Activities and Change in Net Assets.....	4
Statement of Cash Flows.....	5
Statement of Functional Expenses.....	6
Notes to the Financial Statements	7-14



10340 Paseo Park Drive Lakeside, CA 92040 Phone and Fax (619)698-2401

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Coast Repertory Theatre

Opinion

I have audited the accompanying financial statements of North Coast Repertory Theatre, which comprise the balance sheet as of August 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted the audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of North Coast Repertory Theatre, and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- In performing an audit in accordance with generally accepted auditing standards, I:
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Coast Repertory Theatre'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Coast Repertory Theatre's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

A M Owens, CPA

A M Owens, CPA
A Professional Corporation

Lakeside, CA
February 6, 2025

North Coast Repertory Theatre,
A Non-Profit Corporation
Statement of Financial Position
August 31, 2024
With Comparative Totals as of August 31, 2023

<u>ASSETS</u>		<u>2024</u>	<u>2023</u>
ASSETS			
Cash	\$		\$
- without donor restrictions		201,670	1,180,988
- with donor restrictions		0	28,342
Investments			
- without donor restrictions		5,172,959	1,432,656
- with donor restrictions		55,497	51,642
Accounts Receivable			
- without donor restrictions		32,247	4,310
Prepaid expenses		134,828	129,879
Prepaid production costs		194,351	202,673
Deposits		13,521	9,745
Right of use of asset net of depreciation		348,222	0
		<u>6,153,295</u>	<u>3,040,235</u>
PROPERTY AND EQUIPMENT			
Less: Accumulated Depreciation (Note 2)		285,970	305,566
Total Assets	\$	<u><u>6,439,265</u></u>	<u><u>\$ 3,345,801</u></u>
<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES			
Accounts payable, trade	\$	76,623	\$ 45,413
Accrued wages and expense		0	6,680
Deferred revenue (Note 3)		1,053,403	1,105,515
Accrued vacation payable		63,285	69,272
Lease liability		348,222	0
Total Current Liabilities		<u>1,541,533</u>	<u>1,226,880</u>
LONG-TERM DEBT		<u>0</u>	<u>0</u>
NET EQUITY (DEFICIT)			
Net assets with donor restrictions		55,497	79,984
Net assets without donor restrictions		4,842,235	2,038,937
Total Net (Equity)		<u>4,897,732</u>	<u>2,118,921</u>
Total Liabilities and Net Assets	\$	<u><u>6,439,265</u></u>	<u><u>\$ 3,345,801</u></u>

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, 2024
With Comparative Totals as of August 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2024 Combined Totals</u>	<u>2023 Combined Totals</u>
SUPPORT AND REVENUE				
Public Support:				
Admissions	\$ 2,379,559	\$ 0	\$ 2,379,559	\$ 2,052,600
Theatre school	216,000	0	216,000	251,000
Concessions and other support	227,847	0	227,847	96,462
Contributions (Note 12)	4,319,162	0	4,319,162	1,419,732
Investment income (Note 6)	251,489	6,547	258,036	107,076
Other miscellaneous income	17,340	0	17,340	12,658
	<hr/> 7,411,397	<hr/> 6,547	<hr/> 7,417,944	<hr/> 3,939,528
Net Assets Released From Restrictions	31,034	(31,034)	0	0
	<hr/> 7,442,431	<hr/> (24,487)	<hr/> 7,417,944	<hr/> 3,939,528
Total Support & Revenue				
EXPENDITURES				
Production costs	3,728,244	0	3,728,244	3,250,592
General and administrative	328,693	0	328,693	259,994
Fundraising	582,196	0	582,196	433,898
	<hr/> 4,639,133	<hr/> 0	<hr/> 4,639,133	<hr/> 3,944,484
Total Expenditures				
Change in net assets	2,803,298	(24,487)	2,778,811	(4,956)
Net Assets (Deficit), Begin of Year	<hr/> 2,038,937	<hr/> 79,984	<hr/> 2,118,921	<hr/> 2,123,877
Net Assets (Deficit), End of Year	<hr/> <hr/> \$ 4,842,235	<hr/> <hr/> \$ 55,497	<hr/> <hr/> \$ 4,897,732	<hr/> <hr/> \$ 2,118,921

See the Accompanying Notes to the Financial Statements.

North Coast Repertory Theatre,
A Non-Profit Corporation
Statement of Cash Flows
For the Year Ended August 31, 2024
With Comparative Totals as of August 31, 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 2,778,811	\$ (4,956)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	150,362	29,484
(Increase) Decrease in Operating Assets:		
Receivables	(27,937)	3,984
Prepaid expenses	(4,949)	(4,419)
Prepaid production costs	8,322	(57,837)
Deposits	(3,776)	(1,836)
Right of use asset	(348,222)	0
Increase (Decrease) in Operating Liabilities:		
Accounts payable	31,210	(71,670)
Accrued wages	(6,680)	2,556
Deferred Revenue	(52,112)	237,229
Accrued vacation	(5,987)	19,935
Right of use liability	348,222	0
	<hr/>	<hr/>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	2,867,264	152,470
	<hr/>	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(14,797)	(98,752)
Investments purchased/sold	(3,860,127)	(1,221,697)
	<hr/>	<hr/>
NET CASH USED BY INVESTING ACTIVITIES	(3,874,924)	(1,320,449)
	<hr/>	<hr/>
NET CASH USED BY FINANCING ACTIVITIES	0	0
	<hr/>	<hr/>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,007,660)	(1,167,979)
BEGINNING CASH AND CASH EQUIVALENTS	1,209,330	2,377,309
	<hr/>	<hr/>
ENDING CASH AND CASH EQUIVALENTS	\$ 201,670	\$ 1,209,330
	<hr/>	<hr/>
Interest Paid	\$ 0	\$ 0
	<hr/>	<hr/>
Taxes Paid	\$ 0	\$ 0
	<hr/>	<hr/>

See the Accompanying Notes to the Financial Statements.

North Coast Repertory Theatre,
A Non-Profit Corporation
Statement of Functional Expenses
For the Year Ended August 31, 2024
With Comparative Totals as of August 31, 2023

	Production Costs	General Admin.	Fund- Raising	2024 Total	2023 Total
Salaries	\$ 1,439,718	\$ 184,165	\$ 284,570	\$ 1,908,453	\$ 1,680,435
Payroll Taxes	134,711	17,232	26,626	178,569	160,795
Employee Benefits	237,654	30,400	46,974	315,028	268,536
Total Payroll Expenses	1,812,083	231,797	358,170	2,402,050	2,109,766
Outside Contractors	102,590	642	992	104,224	91,085
Professional Services	0	9,240	6,038	15,278	23,358
Occupancy	87,397	4,855	4,855	97,107	184,643
Utilities	38,443	4,806	4,806	48,055	37,266
Janitorial	13,232	1,654	1,654	16,540	4,525
Supplies/Misc.	29,254	8,894	4,194	42,342	38,578
Concession Supplies	30,832	0	0	30,832	33,096
Communications	5,601	700	700	7,001	6,811
Postage and Shipping	0	3,389	14,390	17,779	10,908
Printing and Copying	64,759	9,576	2,236	76,571	104,371
Travel and Meals	0	27,670	4,194	31,864	20,505
Credit Card Processing/Bank Fees	149,121	6,307	0	155,428	115,703
Insurance	15,199	1,900	1,900	18,999	15,956
Membership Dues	2,781	0	0	2,781	3,635
Repairs and Maintenance	16,032	0	0	16,032	43,121
Advertising and Marketing	428,722	0	991	429,713	337,918
Royalties	177,638	0	0	177,638	126,134
Special Events	0	0	172,517	172,517	184,131
Mainstage Events/Equipment	459,078	0	0	459,078	351,268
Theatre School	63,063	0	0	63,063	69,917
Taxes/Licenses	0	2,296	0	2,296	2,305
Interest expense	0	10,408	0	10,408	0
Right of use depreciation	82,057	4,559	4,559	91,175	0
Total Expenses Before Depreciation	3,577,882	328,693	582,196	4,488,771	3,915,000
Depreciation	150,362	0	0	150,362	29,484
Total Expenses	\$ 3,728,244	\$ 328,693	\$ 582,196	\$ 4,639,133	\$ 3,944,484

See the Accompanying Notes to the Financial Statements.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
For the Year Ended August 31, 2024

Note 1 - Summary of Significant Accounting Policies

General

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 of the community and to provide an opportunity for actors and theatre professionals to develop their artistic skills through participation in the Theatre's productions.

During the fiscal year ended August 31, 2024, the Theatre entered into a strategic alliance with Laguna Playhouse. Under this arrangement, several productions will be transferred from the Theatre to Laguna Playhouse and Laguna Playhouse will reimburse the Theatre for some production costs. In addition, the artistic director of the Theatre has been hired by Laguna Playhouse. The director will run both theatres simultaneously. Benefits of the director will be shared between both theatres with Laguna Playhouse reimbursing the Theatre. This alliance will be a financial benefit to the Theatre and help with the continued rebound from the impacts of the Covid shut down.

Accounting Method

The accompanying financial statements have been prepared using the accrual method of accounting. Management uses estimates and assumptions in preparing the financial statements in accordance with accounting principles generally accepted in the United States of America. Actual results could vary from estimates that were used due to inherent uncertainties in estimates and actual results may vary from those estimates in the near term.

Financial Statement 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:

- Net assets without donor restrictions represent expendable funds available for operations that are not otherwise limited by donor restrictions.
- Net assets with donor restrictions consist of contributed funds subject to specific donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Theatre may spend the funds (irrevocable donor restrictions requiring that the assets be maintained in perpetuity to generate investment income.)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates used in the preparation of these financial statements include the functional allocation of expenses.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

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 with 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. Contributions in-kind are recorded at their fair market value at the time of receipt. All donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

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.

Contributed Services

The Theatre generally pays for services requiring specific expertise. However, sometimes individuals volunteer their time and perform a variety of tasks that assist the Theatre. For the year ended August 31, 2024, none of these services met the criteria for recognition as contributed services.

Revenue and Revenue Recognition

Revenue is recognized when earned. When applicable, program service fees and payments under cost reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

The Theatre records deferred revenue situations when amounts are invoiced or paid but the revenue recognition criteria above are not met.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

Grant Revenue

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants and all conditions of the grants have been satisfied. Grant revenue from federal agencies is subject to independent audit and review by grantor agencies. The review could result in the disallowance of an expenditure under the terms of the grant or reductions of future grant funds. Based on prior experience, the Theatre's management believe that costs ultimately disallowed, if any, would not materially affect the financial position of the Theatre.

Summary of Government Grants

City of Carlsbad	\$ 7,698
State of California	42,471
City of Solana Beach	<u>6,000</u>
	<u>\$ 56,169</u>

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. The Theatre is not classified as a private foundation under 509(c)(2). Tax years 2020-2022 are open to examination by taxing authorities.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

Note 1 - Summary of Significant Accounting Policies (continued)

Expense Allocation

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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 6.

Comparative Totals for August 31, 2023

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, 2023, 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, 2024:

	<u>2024</u>
Leasehold improvements	\$ 230,967
Furniture and equipment	504,960
Automotive	48,672
	<hr/> 784,599
Accumulated depreciation and amortization	(498,629)
	<hr/>
Property and Equipment - Net	\$ 285,970
	<hr/> <hr/>

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

Note 3 – Deferred Revenue

The Theatre had received \$892,140 at August 31, 2024, on advance ticket sales for the next theatre 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. In addition, The Theatre had received \$161,263 in other deferred revenue from tuition, gift certificates, donations and reimbursement for productions in the next fiscal year.

Note 4 – Net Assets with Donor Restrictions

Net assets with donor restrictions represent contributions received by the Theatre that are limited in their use by donor-imposed stipulations.

Net assets with donor restrictions are available for the following purposes as of August 31, 2024:

Purpose Restrictions	
Endowment Funds	55,497
Total	<u>\$ 55,497</u>

Note 5 – Endowment Funds

Endowment funds were \$55,497 as of August 31, 2024. These funds are held in an agency endowment fund at The Jewish Community Foundation (JCF).

No later than April 1st of the 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. The fair market value of the fund reached \$50,000 in August of 2023 and the first distribution was received in February 2024.

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.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

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, 2024, the Theatre received \$2,692 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.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

Note 6 – Fair Value Measurements (continued)

The following details the level within the fair value hierarchy of the Theatre's assets as fair value as of August 31, 2024. Level 1 investment consists of equities and totaled \$5,063,354. There were no Level 2 assets. The Level 3 asset is Portfolio Investors II, L.P. a Delaware limited partnership holding rental real estate assets in San Diego County. Since quoted prices are not available as this is not a liquid investment and the Theatre does not have the ability to access value at the measurement date, this investment is classified as a Level 3 asset and recorded at cost. The second Level 3 asset is a hedge fund, Ironwood Institutional MS, LLC, held via Morgan Stanley, which provided the estimated value.

Investments at fair market value at August 31, 2024, consist of the following:

	<u>Adjusted Cost</u>	<u>Fair Market Value</u>	<u>Fair Value (Level 1)</u>
Level 1 funds			
Fund at JCF	\$ 47,159	\$ 55,497	\$ 55,497
Mutual Funds	3,685,377	3,713,936	3,713,936
ETF's & CEF's	424,882	517,521	517,521
Fixed income preferred	754,162	776,400	776,400
Level 3 funds			
Portfolio Investors II, LP	80,468	N/A	80,468
Ironwood Inst. MS LLC	84,091	84,634	84,634

Investment return for the year ended August 31, 2024 included in the statements of activities is comprised of the following:

	<u>2024</u>
Realized and unrealized gains (losses)	\$ 115,373
Interest and dividends (net of fees of \$14,238)	142,663
	<u>\$ 258,036</u>

Note 7 – Cash and Equivalents

At August 31, 2024, cash was held in the following institutions:

Change Funds	\$ 550
US Bank (2 accounts)	148,973
Wells Fargo (1 account)	44,403
Morgan Stanley (3 accounts)	7,744
	<u>\$ 201,670</u>

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

Note 7 – Cash and Equivalents (continued)

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 \$39,729 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 income received from the San Diego Foundation for the year ended August 31, 2024 was \$1,578.

Note 9 – Operating Lease

The Theatre has conformed to the new leasing standards under generally accepted accounting standards as indicated under ASC 842.

The Theatre leases its theatre, theatre school and administrative facilities under a lease agreement dated October 3, 2023. Monthly payments are \$12,697.88 per month as of August 31, 2024. Total rental expense was \$198,210 for the year ended August 31, 2024. The Theatre has recorded a right of use asset and a corresponding lease liability of \$348,222 as of August 31, 2024. This represents the present value of payments under the lease due through December 31, 2026 at an interest rate of 4.09% which is equal to the risk-free rate as determined by the daily Treasury rate of August 31, 2024.

Future Lease Obligations are:

August 31, 2025	\$ 154,570
August 31, 2026	157,742
August 31, 2027	52,927
August 31, 2028	0
August 31, 2029	0

The Theatre has one outstanding operating lease for office equipment with a lease end date of December 2024. Since the remaining lease term is less than 12 months, ASC 842 has not been applied to this lease. Lease payments expensed for the year ended August 31, 2024 were \$18,760.

North Coast Repertory Theatre,
A Non-Profit Corporation
Notes to Financial Statements
(continued)
For the Year Ended August 31, 2024

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 \$18,650 for the year ended August 31, 2024.

Note 11—Liquidity and Availability of Financial Assets

The table below represents financial assets available for general expenditures within one year at August 31, 2024:

Financial assets at year end:

Cash and cash equivalents without restrictions	\$	201,670
Accounts receivable within one year		32,247
Liquid investments		4,533,332
		<hr/>
	\$	4,767,249
		<hr/>

Note 12—Contributions

During the fiscal year ended August 31, 2024, the Theatre received a generous donation from the estate of John Schooley in the amount of \$2,590,378. This amount resulted in a substantial increase in total support and revenue for the year. Subsequent to this report, the Theatre was notified that an additional \$1,000,000 will be received in the fiscal year ended August 31, 2025 and approximately \$300,000 will be received in the fiscal year ended August 31, 2026.

Note 13—Subsequent Events

Events subsequent to August 31, 2024 have been evaluated through February 6, 2025, 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.

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

OMB No. 1545-0047

2023
Open to Public InspectionDepartment of the Treasury
Internal Revenue Service**A For the 2023 calendar year, or tax year beginning 09/01/23, and ending 08/31/24**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NORTH COAST REPERTORY THEATRE		D Employer identification number	
	Doing business as			
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephone number
	987-D LOMAS SANTA FE DRIVE			858-481-2155
	City or town, state or province, country, and ZIP or foreign postal code			
	SOLANA BEACH CA 92075		G Gross receipts 7,316,643	
F Name and address of principal officer: MARC TAYER 987 LOMAS SANTA FE SOLANA BEACH CA 92075				
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.				
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: WWW.NORTHCOASTREP.ORG				
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				
L Year of formation: 1982 M State of legal domicile: CA				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO OPERATE A NOT-FOR-PROFIT PROFESSIONAL THEATRE FOR THE PROMOTION OF THE PUBLIC APPRECIATION AND EDUCATION REGARDING THEATRE ARTS.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19	
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	151	
	6 Total number of volunteers (estimate if necessary)	6	0	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		9 Program service revenue (Part VIII, line 2g)	1,419,732	4,319,162
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		2,412,720	2,830,648	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		81,934	156,735	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		-180,464	-162,419	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,733,922	7,144,126	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,109,766	2,402,050	
	b Total fundraising expenses (Part IX, column (D), line 25)		4,313	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	409,679		
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,662,953	2,074,491	
	19 Revenue less expenses. Subtract line 18 from line 12	3,772,719	4,480,854	
Net Assets or Fund Balances		-38,797	2,663,272	
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26)	3,345,801	6,439,265	
	22 Net assets or fund balances. Subtract line 21 from line 20	1,226,880	1,541,533	
		2,118,921	4,897,732	

Part II Signature Block

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

Sign Here	Signature of officer MARC TAYER Type or print name and title President		Date	
Paid Preparer Use Only	Print/Type preparer's name Alicia M. Owens	Preparer's signature Alicia M. Owens	Date 04/22/25	Check <input type="checkbox"/> if self-employed PTIN P01212923
	Firm's name A.M. Owens, CPA, APC	Firm's EIN		
	Firm's address 10340 Paseo Park Drive Lakeside, CA 92040	Phone no.	619-698-2401	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2023)

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

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.

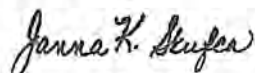
In November 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,

A handwritten signature in cursive script that reads "Janna K. Skufca".

Janna K. Skufca, Director, TE/GE
Customer Account Services

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) North Coast Repertory Theatre	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 987 Lomas Santa Fe Drive, Suite D	Requester's name and address (optional)
6 City, state, and ZIP code Solana Beach, CA 92075		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
OR									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 *Jeffrey J. Jenson*

Date **05/28/2025**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Order of Malta Clinic of San Diego

CITY OF SOLANA BEACH

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Order of Malta Clinic of San Diego

Contact Person: Kirsten Limmer Email address: limmerkk@gmail.com

Daytime Phone: 619-723-5110 Evening Phone: _____

Mailing Address: 936 Genevieve St

City: Solana Beach State: CA Zip: 92075

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)
- ☐ 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

If yes, please state the fiscal year it was received and for the proposed program was:

2019; under the name St Leo's Medical Clinic

3. Title of FY 2025/26 Proposed Program/Service: Order of Malta Clinic San Diego

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

Requesting maximum award of \$6000

5. Grant funds must be used for services or materials directly associated with the proposed activity.
Please describe how grant funds will be used:

The Order of Malta San Diego Clinic (formerly St. Leo's Medical Clinic) has been providing healthcare for underserved and uninsured residents of our community for decades. To continue fulfilling our vital mission of delivering compassionate medical care to those most in need, ongoing funding is essential.

6. Anticipated Program Objectives or Accomplishments:

Our clinic is committed to bridging the healthcare gap for uninsured and underserved individuals in our community. Through this program, we anticipate achieving the following objectives and accomplishments:

1. Improve Access to Free, Quality Healthcare: Provide comprehensive medical services—including preventive care, chronic disease management, and health screenings—to uninsured or underinsured individuals.
2. Enhance Health Outcomes: Reduce preventable emergency room visits and hospitalizations by addressing medical needs early and consistently, especially for patients with chronic conditions such as diabetes, hypertension, and asthma.

7. Program Dates/Location:

The medical clinic located in Solana Beach is currently open and operating

8. Estimated number of Solana Beach residents to be served by proposed program: please see page 3

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

We are deeply grateful for the City's support and are committed to acknowledging its contribution in meaningful and visible ways. The City's financial support will be recognized through prominent signage at our clinic, ensuring that patients and visitors are aware of its valued partnership. We are also open and receptive to any additional acknowledgment methods the City may recommend.

10. 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?

The Clinic solicits and receives grants from a variety of organizations. At this time we are unaware of any other funding source that requires this grant.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, the clinic fully operates with a volunteer staff of medical professionals and ancillary staff.

12. 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, while the clinic will continue to run with only partial funding, we are deeply reliant on grants and fundraising to provide medical services for our underserved community.

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.



Authorized Signature of Organization

May 27, 2025

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.

Question #8. The Clinic at St. Leo's Mission was formed in Eden Gardens over thirty years ago, specifically to provide free health care to local residents of Solana Beach. Today, we still provide the same service. There has never been any advertising or desire to grow into a larger regional health provider. Over the years, word of mouth has spread among family and friends, and now people also come from outside the area. We provide care to anyone who comes without regard to residence, immigration status or ability to pay. It's a free clinic, still serving Solana Beach. We see an average of twelve patients per week.

Michael T. Psomas CPA, PC
A Public Accountancy Professional Corporation
4660 La Jolla Village Drive, Suite 100
San Diego, California 92109
(858) 210-2525

May 23, 2025

City of Solana Beach Community Grant Program
Solana Beach City Hall
Attn: Dan King
635 South Highway 101
Solana Beach, California 92075

Re: Grant Application of Order of Malta Clinic of San Diego, Inc.

Dear Mr. King,

In reference to Item 1 of the aforementioned grant application, specifically the request for financial and tax statements, as well as the California Franchise Tax Board Entity Status Letter, please accept the following explanation.

The free medical clinic at St. Leo's Mission has been in existence for over thirty years, serving low-income residents of Solana Beach. On August 16, 2024, the Order of Malta, an ancient Catholic lay religious order which operates other free medical clinics in the western United States and around the world took over the clinic at St. Leo's with the specific intent of continuing to operate it as a free medical clinic, largely unchanged from the previous operation albeit with additional oversight and licensure. At that time, the Order of Malta formed a new 501(c)3 corporation as a holding company for the clinic.

As before, patients are not asked for payment or insurance information, immigration status or anything other than basic information to treat them.

As a result of the new entity being formed on August 16, 2024, all financial information begins at that date, despite the fact that the clinic has been operating for over thirty years. Additionally, the first tax return is not due until November 15, 2025, for the first fiscal year which will end June 30, 2025. There is no tax return to provide.

Finally, the Order of Malta obtained a tax exempt determination letter from the IRS on August 30, 2024, and then timely filed Form 3500A on November 2, 2024 with the California Franchise Tax Board applying for California tax exempt status. However, the current waiting period for California to issue the California tax exempt entity status letter is nine months. So, that letter is expected sometime in August 2025. Once it's issued, the California tax exemption, just like the Federal income tax exemption, will be effective retroactively to the formation of the entity on August 16, 2024.

As evidenced by the IRS determination letter (provided herewith), and a copy of the original Articles of Incorporation filed with the Secretary of State of California (provided herewith), which states it is "nonprofit public benefit corporation," the Order of Malta Clinic of San Diego is tax exempt.

I invite you to contact me at any time to discuss this matter further.

Sincerely,

A handwritten signature in blue ink that reads "Michael T. Psomas". The signature is fluid and cursive, with the first name "Michael" and last name "Psomas" clearly legible.

Michael T. Psomas
President

ORDER OF MALTA CLINIC OF SAN DIEGO, INC.
BUDGET
Fiscal Year July 1, 2025 TO June 30, 2026

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Donations and Contribution			
General donations	\$ 30,000	\$ -	\$ 30,000
Donations for new programs	-	20,000	20,000
Donations for capital purchases	-	75,000	75,000
Assets released from restriction	95,000	(95,000)	-
Total donations and contribution	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Expenses			
Ongoing medication and lab work	14,400	-	14,400
New program medication and lab work	21,000	-	21,000
Referral costs	10,000	-	10,000
Office and general	24,000	-	24,000
Total Expenses	<u>69,400</u>	<u>-</u>	<u>69,400</u>
Change in Net Assets	\$ 55,600	\$ -	\$ 55,600
Net Assets at Beginning of Period	<u>129,958</u>	<u>-</u>	<u>129,958</u>
Net Assets at End of Period	<u>\$ 185,558</u>	<u>\$ -</u>	<u>\$ 185,558</u>

Note: All doctors, other medical professionals and staff are volunteers. The clinic does not pay anyone for their service. The expenses above do not reflect the value of the donated service.

ORDER OF MALTA CLINIC OF SAN DIEGO, INC.
BALANCE SHEET
As of March 31, 2025
(Unaudited – Management Financials)

Current assets:

Cash	\$ 134,822
Total current assets	<u>134,822</u>
Total assets	<u><u>\$ 134,822</u></u>

Liabilities and net assets

Current liabilities

Accounts payable	\$ 4,865
Total current liabilities	<u>4,865</u>
Total liabilities	<u><u>4,865</u></u>

Commitments and contingencies

Net assets

Unrestricted net assets	<u>129,958</u>
Total net assets	<u>129,958</u>
Total liabilities and net assets	<u><u>\$ 134,822</u></u>

ORDER OF MALTA CLINIC OF SAN DIEGO, INC.
STATEMENT OF OPERATIONS AND NET ASSETS
For the Period from Inception August 16, 2024 to March 31, 2025
(Unaudited – Management Financials)

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Donations and Contribution			
Donations	\$ 19,743	\$ -	\$ 19,743
Initial contribution from St. Leo's parish	123,780	-	123,780
Total donations and contribution	<u>143,523</u>	<u>-</u>	<u>143,523</u>
Expenses			
Medication and lab work	9,115	-	9,115
Office and general	4,450	-	4,450
Total Expenses	<u>13,565</u>	<u>-</u>	<u>13,565</u>
Change in Net Assets	\$ 129,958	\$ -	\$ 129,958
Net Assets at Beginning of Period	-	-	-
Net Assets at End of Period	<u>\$ 129,958</u>	<u>\$ -</u>	<u>\$ 129,958</u>

Note: All doctors, other medical professionals and staff are volunteers. The clinic does not pay anyone for their service. The expenses above do not reflect the value of the donated service.



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

ORDER OF MALTA CLINIC OF SAN DIEGO INC
1475 BERYL STREET
SAN DIEGO, CA 92109

Date:
08/30/2024
Employer ID number:
[REDACTED]
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
June 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
August 16, 2024
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053641002474

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

For Office Use Only

-FILED-

File No.: 6350497

Date Filed: 8/16/2024

ARTICLES OF INCORPORATION
OF
ORDER OF MALTA CLINIC OF SAN DIEGO, INC.

ARTICLE I.

The name of the corporation is Order of Malta Clinic of San Diego, Inc. (the "Corporation").

A. The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Corporation Law for charitable purposes.

B. The primary purpose of the Corporation is to own and operate medical clinic(s) for serving the poor in need of medical services, and conducting activities and providing goods incidental to those services.

C. The Corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now in effect or as may hereafter be amended (the "Code").

D. In furtherance of its purposes, the Corporation shall have all the general powers enumerated in Sections 5140 through 5142 of the California Nonprofit Corporation Law, as now in effect or as may hereafter be amended, together with the power to solicit grants and contributions for such purposes.

ARTICLE II.

The name and address in the State of California of the Corporation's initial agent for service of process are:

Michael Psomas
1475 Beryl Street
San Diego, CA 92109

ARTICLE III.

The initial street and mailing address of the Corporation is 1475 Beryl Street, San Diego, CA 92109

ARTICLE IV.

The Corporation shall have no members.

ARTICLE V.

A. No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise permitted by Section 501(h) of the Code and in any corresponding laws of the State of California), and the Corporation shall not participate in or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

B. Notwithstanding any other provision of these Articles of Incorporation, the Corporation shall not directly or indirectly (i) carry on any activity which would prevent it from obtaining exemption from Federal income taxation as a corporation described in Section 501(c)(3) of the Code, or cause it to lose such exempt status, or (ii) carry on any activity not permitted to be carried on by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

C. Notwithstanding any other provision of these Articles of Incorporation or any other governing instrument of the Corporation, during such period, or periods, of time, if any, as the Corporation is treated as a "private foundation" pursuant to Section 509 of the Code: (i) the directors must distribute the Corporation's income at such time and in such manner so as not to subject the Corporation to tax under Section 4942 of the Code and (ii) the Corporation is prohibited from (a) engaging in any act of self-dealing (as defined in Section 4941(d) of the Code), (b) retaining any excess business holdings (as defined in Section 4943(c) of the Code) which would subject the Corporation to tax under Section 4943 of the Code, (c) investing any amount in such a manner so as to subject the Corporation to tax under Section 4944 of the Code, (d) within the taxable period, not removing from jeopardy any investment upon which an initial tax is imposed under Section 4944 of the Code, and (e) making any taxable expenditures (as defined in Section 4945(d) of the Code).

ARTICLE VI.

A. The property of the Corporation is irrevocably dedicated to charitable purposes. No part of the net income or assets of the Corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person, except that the Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article I hereof.

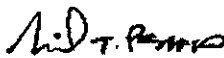
Upon the dissolution or winding up of the Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)3. This will be the Sovereign Military Hospitaller Order of St. John of Jerusalem of Rhodes and of Malta, Western Association, U.S.A., a California nonprofit religious corporation ("Order of Malta") if it is in compliance with the above requirements, otherwise to another United States Association of the Order of Malta that is in compliance with those conditions. If no such association of the Order of Malta exists on the date of dissolution, then to a nonprofit fund, foundation, or corporation which is organized and operated

exclusively for charitable or religious purposes in the United States and designated by the Grand Master or Lieutenant of the Grand Master of the Sovereign Military Hospitaller Order of St. John of Jerusalem of Rhodes and of Malta, and which, in each case, has established its tax exempt status under Section 501(c)(3) of the Code.

ARTICLE VII.

Any amendment to or repeal of these Articles of Incorporation must be approved by the Order of Malta prior to taking effect.

Dated: August 13, 2024


Michael T. Psomas

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Order of Malta Clinic of San Diego, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☒ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) **5**

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

5 Address (number, street, and apt. or suite no.). See instructions.

625 S Nardo Street

6 City, state, and ZIP code

Solana Beach, CA 92705

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number

____ - ____ - ____

or

Employer identification number

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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

And T. Pomeroy

Date **5/21/25**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Pathways to Citizenship

City of Solana Beach Community Grant Application

The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

All requests will be determined by the following criteria:

Name of Organization:	Pathways to Citizenship	
Contact Person:	Sonya Williams, ED	Email: sonya@pathwayssd.org
Daytime Phone:	858-519-2882	Evening Phone: 858-519-2882
Mailing Address:	120 Stevens Ave	
City:	Solana Beach	State: CA Zip: 92075

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)
 - 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

If yes, please state the fiscal year it was received and the proposed program:

2024-25: Digital Pathways: Implement the #1 rated legal immigration software to expand legal access for low-income immigrants
2023-24: Pro Bono Program Expansion: Immigration law training in Solana Beach for volunteer attorneys and interns
2022-23: Voices of Freedom: Solana Beach Hybrid Citizenship Preparation Program
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

3. Title of FY 2025/26 Proposed Program/Service:

Expand Legal Representation and Education for Immigrant Families in Solana Beach:
Add a bilingual DOJ accredited representative to Solana Beach staff

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$8,800 project budget; \$6,000 requested from the City of Solana Beach (see project budget)

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

Grant will fund 5 additional hours/week for Pathways' bilingual administrative assistant, Ashley Lopez (a former Casa de Amistad student), to take immigration law courses, shadow Pathways' legal representatives, and apply for and earn her DOJ Accreditation to practice immigration law, increasing legal representation for eligible low-income immigrants in Solana Beach, and increasing access to reliable legal information for all immigrant families in Solana Beach.

6. Anticipated Program Objectives or Accomplishments:

Since receiving Department of Justice (DOJ) Recognition to practice immigration law in 2016, Pathways has provided more than 7,000 legal consultations for low-income immigrants in San Diego County, filed more than 920 cases with USCIS for clients from more than 45 countries, represented 233 new U.S. citizens, and helped more than 1,200 immigrant and refugee adults obtain work authorizations, improve their English, and prepare for citizenship. To maximize the impact of our small staff, Pathways has engaged more than 200 volunteer tutors, attorneys and legal interns in this complex and life-changing work.

As federal funding cuts force most large San Diego nonprofits to lay off staff and reduce services, Pathways has stepped up to fill the gap. By engaging a record number of volunteer tutors, legal interns and pro bono attorneys, Pathways' small staff is providing essential legal immigration assistance and education in Solana Beach and throughout San Diego County, ensuring that immigrant families have somewhere to turn in this rapidly-evolving legal landscape.

Funding from the City of Solana Beach will enable Pathways to impact 25% more low income immigrant families in Solana Beach, providing them with reliable legal information, helping them keep their families together and safe, and helping eligible families achieve lawful permanent residency, U.S. citizenship, and/or work authorization. This project will provide expanded hours (5 additional hrs/wk) and legal training (including the Comprehensive Overview of Immigration Law course) for Pathways' bilingual administrative assistant, Ashley Lopez, to achieve her own DOJ accreditation, so she can file cases with USCIS for eligible clients, expanding legal representation and access for low-income immigrants in Solana Beach.

Over the past months, Ashley has interpreted for Pathways' Know Your Rights presentations and confidential legal consultations for the Casa de Amistad, St. Leo's, SBPC Hispanic Congregation, Earl Warren and La Colonia communities. When she earns her DOJ accreditation and the corresponding authorization to give "legal advice," she will be able to lead legal clinics, workshops, presentations, and consultations for local

residents looking for a way to adjust their legal immigration status and protect their families.

Pathways will track and measure the number of low-income Solana Beach immigrants impacted, the number of volunteers engaged, the number of legal and educational clinics and presentations offered in Solana Beach, and will track and report Ashley's Lopez's DOJ accreditation progress.

7. Program Dates/Location:

June 2025 – May 2026

Pathways to Citizenship Offices, 120 Stevens Ave., Solana Beach, CA

8. Estimated number of Solana Beach residents to be served by proposed program:

100+ immigrants in Solana Beach

9. 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 newspapers, and inform 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.

10. 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?

Pathways is applying for a San Diego County Community Enhancement grant which will complete and complement this project by providing legal training, and extending the hours of Pathways' new community engagement coordinator in order to engage and train more high-quality local volunteers of all ages and backgrounds in this timely and crucial work.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes. By engaging volunteer attorneys and legal interns in immigrant education and pro bono representation, Pathways maximizes the impact of its small legal staff.

12. 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, this project will move forward, but may take additional time (for Ashley to achieve legal accreditation) and impact fewer immigrant families.

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 signatures 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

May 28, 2025

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.

Budget Overview_Budget_FY25_P&L_Report

Pathways to Citizenship
January-December, 2025

ACCOUNT	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	TOTAL
Income													
Client Donation	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
Donation	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.67	17,416.63	209,000.00
Grant	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	10,975.00	131,700.00
Interest Paid	420.00	420.00	420.00	420.00	420.00	420.00	420.00	420.00	420.00	420.00	420.00	420.00	5,040.00
Total for Income	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.63	\$375,740.00
Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.67	31,311.63	\$375,740.00
Expenses													
Advertising & Marketing	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
Bank Charges & Fees	16.17	16.17	16.17	16.17	16.17	16.17	16.17	16.17	16.17	16.17	16.17	16.13	194.00
fundraiser expenses	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.83	1,336.87	16,042.00
Insurance	200.00	200.00	200.00	200.00	200.00	1,400.00	200.00	200.00	200.00	6,247.00	200.00	200.00	9,647.00
Office Supplies & Software	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	1,089.50	13,074.00
Payroll	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	19,750.00	237,000.00
Payroll Fees	163.17	163.17	163.17	163.17	163.17	163.17	163.17	163.17	163.17	163.17	163.17	163.13	1,958.00
Payroll taxes	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	6,320.00	75,840.00
Postage	276.67	276.67	276.67	276.67	276.67	276.67	276.67	276.67	276.67	276.67	276.67	276.63	3,320.00
Rent & Lease	0.00	0.00	0.00	1,609.00	0.00	0.00	0.00	0.00	0.00	0.00	2,145.00	0.00	3,754.00
Taxes & Licenses	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
Training	1,570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,570.00
Volunteer Appreciation	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00
Total for Expenses	31,022.34	30,952.34	29,452.34	32,561.34	29,452.34	30,652.34	29,452.34	29,452.34	29,452.34	35,499.34	31,597.34	29,452.26	\$368,999.00
Net Operating Income	289.33	359.33	1,859.33	-1,249.67	1,859.33	659.33	1,859.33	1,859.33	1,859.33	-4,187.67	-285.67	1,859.37	\$6,741.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Net Income	289.33	359.33	1,859.33	-1,249.67	1,859.33	659.33	1,859.33	1,859.33	1,859.33	-4,187.67	-285.67	1,859.37	\$6,741.00

Pathways to Citizenship

Balance Sheet

As of December 31, 2024

		TOTAL
ASSETS		
Current Assets		
Bank Accounts		
AAA - 8053 - Investments - 2		116,360.20
DDA XXXXXXXX7572 - 1		182,222.66
Total Bank Accounts		\$298,582.86
Total Current Assets		\$298,582.86
TOTAL ASSETS		\$298,582.86
LIABILITIES AND EQUITY		
Total Liabilities		
Equity		
Opening Balance Equity		245,104.44
Retained Earnings		
Net Revenue		53,478.42
Total Equity		\$298,582.86
TOTAL LIABILITIES AND EQUITY		\$298,582.86

Statement of Activity

Pathways to Citizenship

January 1-May 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Client Donation	5,698.75
Donation	105,111.03
Grant	35,475.00
Interest Paid	0.40
Total for Income	\$146,285.18
Cost of Goods Sold	
Gross Profit	\$146,285.18
Expenses	
Advertising & Marketing	304.98
Bank Charges & Fees	31.00
fundraiser expenses	357.50
Insurance	-407.57
Legal & Professional Services	3,233.33
Office Supplies & Software	4,465.02
Payroll	64,174.70
Payroll Fees	730.08
Payroll taxes	23,048.88
Postage	1,190.45
Rent & Lease	1,609.00
Taxes & Licenses	100.00
Training	6,433.15
Travel	688.74
Volunteer Appreciation	321.80
Total for Expenses	\$106,281.06
Net Operating Income	\$40,004.12
Other Income	
Other Expenses	
Net Other Income	0
Net Income	\$40,004.12

Statement of Activity

Pathways to Citizenship

January 1-May 28, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Client Donation	5,698.75
Donation	105,111.03
Grant	35,475.00
Interest Paid	0.40
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Gross Profit	\$146,285.18
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Advertising & Marketing	304.98
Bank Charges & Fees	31.00
fundraiser expenses	357.50
Insurance	-407.57
Legal & Professional Services	3,233.33
Office Supplies & Software	4,465.02
Payroll	64,174.70
Payroll Fees	730.08
Payroll taxes	23,048.88
Postage	1,190.45
Rent & Lease	1,609.00
Taxes & Licenses	100.00
Training	6,433.15
Travel	688.74
Volunteer Appreciation	321.80
Total for Expenses	\$106,281.06
Net Operating Income	\$40,004.12
Other Income	
Other Expenses	
Net Other Income	0
Net Income	\$40,004.12

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2024 calendar year, or tax year beginning _____, and ending _____		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PATHWAYS TO CITIZENSHIP Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite 120 STEVENS AVENUE City or town State ZIP code SOLANA BEACH CA 92075 Foreign country name Foreign province/state/county Foreign postal code F Name and address of principal officer SONYA WILLIAMS 120 STEVENS AVENUE, SOLANA BEACH, CA 92075	D Employer identification number _____ E Telephone number _____ 858-519-2882 G Gross receipts \$ 424,856 H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number _____
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		L Year of formation: 2013
J Website: WWW.PATHWAYSSD.ORG		M State of legal domicile CA
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE LEGAL IMMIGRATION HELP AND SERVICES TO THOSE IN NEED.	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 11
	5 Total number of individuals employed in calendar year 2024 (Part VII, line 2a)	5 5
	6 Total number of volunteers (estimate if necessary)	6 60
	7a Total unrelated business revenue from Part VIII, column (A), line 12	7a 0
7b Net unrelated business taxable income from Form 990-T, Part III, line 11	7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 426,721 Current Year 418,484
	9 Program service revenue (Part VIII, line 2g)	0 0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0 5,908
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 9c, 10c, and 11e)	0 464
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	426,721 424,856
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0 0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0 0
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	241,661 284,014
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0 0
	b Total fundraising expenses (Part IX, column (D), line 25)	41,790
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	45,431 87,363
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	287,092 371,377
	19 Revenue less expenses. Subtract line 18 from line 12	139,629 53,479
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)
21 Total liabilities (Part X, line 26)		0 0
22 Net assets or fund balances. Subtract line 21 from line 20		243,914 298,583

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

Sign Here	Signature of officer SONYA WILLIAMS		Date EXECUTIVE DIRECTOR	
	Type or print name and title			
	Preparer's name Roland W Munger		Preparer's signature	Date 4/21/2025
	Firm's name Munger & Company, CPAs		Firm's EIN 760-730-8020	Check <input type="checkbox"/> if self-employed PTIN P01871456
Firm's address 1818 Avocado Road, Oceanside, CA 92054		Phone no.		

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

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

DEPARTMENT OF THE TREASURY

Date: NOV 06 2013

NORTH COUNTY IMMIGRATION AND
CITIZENSHIP CENTER
126 STEVENS AVE
SOLANA BEACH, CA 92075

Employer Identification Number:

[REDACTED]

DLN:

17053212384023

Contact Person:

SCOTT F BANTLY

ID# 31398

Contact Telephone Number:

(877) 629-5500

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

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)

ARTS-PB

Articles of Incorporation of a Nonprofit Public Benefit Corporation

To form a nonprofit public benefit corporation in California, you can fill out this form or prepare your own document, and submit for filing along with:

- A \$30 filing fee.
- A separate, non-refundable \$15 service fee also must be included, if you drop off the completed form or document.

Important! Nonprofit corporations in California are not automatically exempt from paying California franchise tax or income tax each year. For information about tax requirements and/or applying for tax-exempt status in California, go to https://www.ftb.ca.gov/businesses/exempt_organizations or call the California Franchise Tax Board at (916) 845-4171.

Note: Before submitting this form, you should consult with a private attorney for advice about your specific business needs.

3567665
FILED
IN THE OFFICE OF THE
SECRETARY OF STATE
OF THE STATE OF CALIFORNIA

APR 29 2013

100

This Space For Office Use Only

For questions about this form, go to www.sos.ca.gov/business/befiling-bps.htm

Corporate Name (List the proposed corporate name. Go to www.sos.ca.gov/business/befiling-bps.htm for general corporate name requirements and restrictions.)

- ① The name of the corporation is North County Immigration and Citizenship Center

Corporate Purpose (Item 2a: Check one or both boxes. Item 2b: The specific purpose of the corporation must be stated if you are organizing for "public" purposes, or if you intend to apply for tax-exempt status in California.)

- ② a. This corporation is a nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for: ☐ public ☒ charitable purposes.
- b. The specific purpose of this corporation is to educate and charitably assist immigrants on citizenship

Service of Process (List a California resident or an active 1505 corporation in California that agrees to be your initial agent to accept service of process in case your corporation is sued. You may list any adult who lives in California. You may not list your own corporation as the agent. Do not list an address if the agent is a 1505 corporation.)

- ③ a. Steve Carlton

Agent's Name

- b. 1318 Walnutview Dr.

Agent's Street Address (if agent is not a corporation)

Encinitas

City (no abbreviations)

CA 92024

State Zip

Corporate Addresses

- ④ a. 120 Stevens Avenue

Initial Street Address of Corporation

Solana Beach, CA 92075

City (no abbreviations)

State Zip

- b.

Initial Mailing Address of Corporation, if different from 4a

City (no abbreviations)


State Zip

Additional Statements (The following statements are for tax-exempt status in California.)

- ⑤ a. This corporation is organized and operated exclusively for the purposes set forth in Article 2a hereof within the meaning of Internal Revenue Code section 501(c)(3).
- b. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and (this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.
- c. The property of this corporation is irrevocably dedicated to the purposes in Article 2a hereof and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.
- d. Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)(3).

This form must be signed by each incorporator. If you need more space, attach extra pages that are 1-sided and on standard letter-sized paper (8 1/2" x 11"). All attachments are made part of these articles of incorporation.


Incorporator - Sign Here


Print your name here

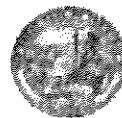
Make check/money order payable to: Secretary of State
Upon filing, we will return one (1) uncertified copy of your filed document for free, and will certify the copy upon request and payment of a \$3 certification fee.

By Mail
Secretary of State
Business Entities, P.O. Box 944280
Sacramento, CA 95824-2800

Drop-Off
Secretary of State
1600 11th Street, 3rd Floor
Sacramento, CA 95814

2013 California Secretary of State
www.sos.ca.gov/business

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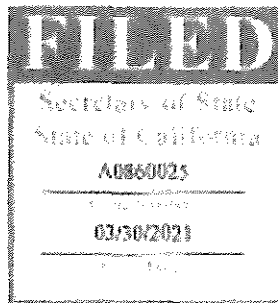


I hereby certify that the foregoing
transcript of _____ (page(s))
is a full, true and correct copy of the
original record in the custody of the
California Secretary of State's office.

MAY 22 2013

Date: _____


DEBRA BOWEN, Secretary of State




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


Paula Nance
Secretary

Certified Copy

I hereby certify that the following transcript of 1 page(s) is a full, true, and correct
transcript of the records of the California Secretary of State's office.

04/13/2021
Certification Date

SHARLEY H. WESSER, Ph.D.
Secretary of State



Secretary of State

Certificate of Status

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, hereby certify:

Entity Name: PATHWAYS TO CITIZENSHIP
Entity No.: 3567665
Registration Date: 04/29/2013
Entity Type: Nonprofit Corporation - CA - Public Benefit
Formed In: CALIFORNIA
Status: Active

The above referenced entity is active on the Secretary of State's records and is authorized to exercise all its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the date of this certificate and does not reflect documents that are pending review or other events that may impact status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of April 11, 2025.

SHIRLEY N. WEBER, PH.D.
Secretary of State

Certificate No.: 316639733

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 5/28/2025

ESL ID: 6007001580

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: 3567665

Entity Name: PATHWAYS TO CITIZENSHIP

- ☒ 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

California

Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

W-9

Form
Rev. March 2024
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/formw9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin, For guidance related to the purpose of Form W-9, see Purpose of Form, below.

1 Name of entity/individual. An entry is required. For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.

Pathways to Citizenship

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☒ Other (see instructions) **Nonprofit corporation exempt under IRS code section 501(c)(3)**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3).

Exempt payee code (if any) _____
Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____

Applies to accounts maintained outside the United States. ☐

5 Address (number, street, and apt. or suite no.). See instructions.

120 Stevens Ave

Requester's name and address (optional)

6 City, state, and ZIP code

Solana Beach, CA 92075

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

Social security number

Employer identification number

Note: If the account is in more than one name, see the instructions for line 1. See also What Name and Number To Give the Requester for guidelines on whose number to enter.

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 this certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of 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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

Purpose of Form

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership instructions for Schedules K-2 and K-3 (Form 1065).

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Sandpipers Square Dance Club

— CITY OF SOLANA BEACH — COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Sandpipers Square Dance Club
Contact Person: Bonnie Violi Email address: bonnie.violi2018@gmail.co
Daytime Phone: 760-215-5471 Cell Evening Phone: 760-215-5471
Mailing Address: 2408 La Plancha Ln
City: Carlsbad State: CA Zip: 92009

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:
2024-2025 Learn to Square Dance Class

3. Title of FY 2025/26 Proposed Program/Service: Learn to Square Dance in 2025

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

Caller Fees: 40 weeks x \$200	\$8,000	Less student fees/donations:	-4,000
Hall Rental, Hospitality, Mktg	3,500		
Total class Expenses for 40 wks	\$11,500	Net Class Shortfall:	-\$7,500

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

The Square Dance Caller/Teacher and Hall rental fees are paid weekly and are a flat pre-agreed amount. If the class is large, fees for the caller can be increased. Two beginner classes are planned for 2025/26: 1st class from August-December and 2nd class from January-May. Since we are able to use the La Colonia Community Center this year, the rental fees are much reduced. Hospitality and Marketing costs are mostly provided by club members. Only significant pre-authorized expenses are paid by the club funds.

6. Anticipated Program Objectives or Accomplishments:

With the isolation caused by covid, many people (expecially seniors) need a fun way to socialize and get exercise. It takes a significant commitment of time and money to get new square dancers trained. The square dance community has shrunk over time and clubs no longer have the resources needed to sponsor new learners. This program/grant will enable the participants to complete a 20 week course preparing them for club level dancing. Square Dancing for 2 hours is like walking 5 miles. It confers multiple benefits for both physical and mental health. It is fun and social.

7. Program Dates/Location:

Class is held weekly for 20 weeks at La Colonia Community Center in Solana Beach. We anticipate 20-30 participants from the local area. Class is advertised and open to the public age 9 to seniors.

8. Estimated number of Solana Beach residents to be served by proposed program: 40-60 new Dancers

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

All publicity flyers and newspaper articles will include statements regarding the City's support. An appreciation flyer will be displayed and also announced at each class & club dance. Although a "Learn to Square Dance" class is continuous for 20 weeks, the monthly club dance has one hour of dancing provided for new/first time dancers to learn and participate. This opportunity is publicized in the community and introduces many residents to the fun and friendliness of Square Dancing.

10. 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?

The Palomar Square Dance Association (umbrella organization covering multiple San Diego county square dance clubs) has a support program to provide \$800 reimbursement to the clubs holding beginner classes.

Students provide a small donation fee per class. This fee can be waived for economically challenged individuals. Club members make weekly personal contributions to help pay for the classes.

The 2024 Solana Beach Grant received was a first for the Sandpipers club and has allowed the club to sponsor two instead of only one beginner class series in the past year. The new class graduates grow the club membership which helps to support the club and future classes.

No other funding sources are known.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Club management in square dancing is a completely volunteer activity.

Classes need as many experienced dancers as new dancers to be successful. The club members volunteer their time to attend class and also contribute to help cover the class expenses. The Square Dance Caller/Teacher is a professional who is paid per class. Sandpipers has sponsored Square Dancing in Solana Beach for the past 52 years.

12. 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?

The club treasury is limited and cannot continue to sponsor classes without assistance. Attendance fees at classes and at monthly club dances is not high enough to cover basic costs. The Covid shutdowns have hit all Square Dance clubs hard. The number of San Diego clubs has shrunk due to finances and the limited number of dancers. We are in a re-building phase to get square dancing back to a "break even" financial situation. More dancers mean more fun for all, and is also helpful to share the costs. We are a 501(c)(3) organization. When the treasury is dry, square dancing stops. Square Dancing has been designated as the USA's national folk dance and is too important to lose.

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.



Authorized Signature of Organization

5/28/2025

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.

Sandpipers Square Dance Club

Grant Program Proposal:

Learn to Square Dance Class (minimum necessary to dance with any club)

Weekly: Aug 7th to December 2025

Student fees/donation		\$	2,000
Caller fees : 20 wks x \$200	\$	4,000	
Hall rental: 20 wks x \$40 **		800	
Hospitality supplies: 20 wks x \$35		700	
Class recruitment/marketing		250	
Total cost estimate - Fall class	\$	5,750	

Net shortfall for one class	\$	(3,750)
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Anticipate 20-30 New Dancers

Learn to Square Dance Class (minimum necessary to dance with any club)

Weekly: January - May 2026

Student fees/donation		\$	2,000
Caller fees : 20 wks x \$200	\$	4,000	
Hall rental: 20 wks x \$40 **		800	
Hospitality supplies: 20 wks x \$35		700	
Class recruitment/marketing		250	
Total cost estimate - Spring class	\$	5,750	

Net shortfall for 2nd Class	\$	(3,750)
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Anticipate 20-30 New Dancers

2 Class series planned for August 2025-May 2026	\$	(7,500)
---	----	---------

** Have confirmation on La Colonia Park Rental at charity organization rate

Sandpipers Square Dance Club

Budget for next 12 months: June 2025-May 2026

Based Upon number of Dancers Attending Club Dances

Plan anticipates one Club Dance per month

	10 Guests & 4 squares	10 Guests & 6 squares
Revenue:		
New Dancer Guests - 10 dancers @ \$10 each	\$ 1,200	\$ 1,200
4 vs. 6 squares of dancers each month @ \$12 per person	4608	6912
Annual Membership Dues	1200	1200
Estimated revenue annualized	\$ 7,008	\$ 9,312
Costs:		
Caller @\$300 monthly	\$ 3,600	\$ 3,600
Cuer @\$125 monthly	1500	1500
Hall Rental @\$225 monthly	2700	2700
Hospitality @\$100 monthly	1200	1200
Marketing/Misc @\$100 monthly	1200	1200
Total estimated costs	\$ 10,200	\$ 10,200
12 Month Shortfall	\$ (3,192)	\$ (888)

Steps to break even:

Some Callers will accept less than \$300 when attendance is low.

Some Hall rentals could be less.

Hospitality and Marketing is currently donated by club members.

In previous years, the club has received bequeaths and gifts from club members.

PSDA is offering a \$800 gift to assist with new dancer classes in 2025.

New Beginner class:

If donations are received or a Grant from Solana Beach is awarded, a new beginner class can be sponsored.

Club members who attend the classes as "Angels" to support the new students
also generously contribute to assist with class costs.

The new dancers donate \$10 per person per class to assist with class costs.

Sandpipers hope to sponsor 2 sets of classes: Learn to Square Dance 20 week series:

Student fees for 20 week series:	\$ 2,000
Caller Fees : 20 wks @ \$200	\$ 4,000
Hall Rental: 20 wks @ \$40	800
Hospitality supplies: 20 Wks @ \$35	700
Class recruitment/marketing	250
	<u>5,750</u>
Net Shortfall per class	<u>\$ (3,750)</u>
2nd Class Series	<u>(3,750)</u>
Grant request for 2 sets of classes	<u>\$ (7,500)</u>

Higher attendance at the monthly club dance or at class, increases revenue and reduces the "shortfall".

Sandpipers Square Dance Club
Balance Sheet at 04/30/2025

Cash in Bank	\$ 7,945.70
Cash on Hand	\$ 200.00
Total cash	<u>\$ 8,145.70</u>

Sandpipers Square Dance Club
Income Statement
May 2024-April 2025

Income:

Dance Fees/Donations	\$ 13,105
Membership Fees	1080
City of Solana Beach Grant for Arts	2500
Total Income	<u>\$ 16,685</u>

Expenses:

Hall Rentals	\$ 4,112
Square Dance Caller fees	9343
Round Dance Cuer fees	1400
Hospitality	1225
Marketing & Misc	293
Insurance	174
501c3 Filing costs	500
Total Expenses	<u>\$ 17,047</u>

Net "Loss" in past 12 months	<u>\$ (362)</u>
-------------------------------------	-----------------

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

DEPARTMENT OF THE TREASURY

Date: **FEB 03 2012**

SANDPIPERS SQUARE DANCE CLUB
C/O LESLIE MARTIN
1004 SANTA GABRIELLA
SOLANA BEACH, CA 92075-1521

Employer Identification Number:

DLN:

17053273353011

Contact Person:

JOHN JENNEWAIN

ID# 31307

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

December 10, 2011

Contribution Deductibility:

No

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

Sincerely,



Lois G. Lerner

Director, Exempt Organizations

Enclosure: Publication 4221-NC

IRS EIN # ~~80-13-2~~

NOTICE DATE 10-13-2010

Letter 948 (DO/CG)

20 21 2112

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

DEPARTMENT OF THE TREASURY

Date: 06 23 2019

UNITED SQUARE DANCERS
OF AMERICA INC
C/O USDA
PO BOX 712918
SAN DIEGO, CA 92171-2918

Employer Identification Number:

DLN:

17053035380009

Contact Person:

JAMIE N HEITBRINK

ID# 31644

Contact Telephone Number:

(877) 829-5500

Group Exemption Number:

6387

Subordinate Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We recognize your subordinates as exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Your group exemption number is listed above. Keep this letter for your records. It could help resolve questions on the exempt status of your subordinates.

Donors can deduct contributions they make to your subordinates under IRC Section 170. They're also qualified to receive tax-deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522.

Your group exemption is effective as of the postmark date of your request, December 31, 2018.

Annual filing requirements

Your subordinates are required to file Form 990-series information returns unless they qualify as churches or integrated auxiliaries of churches or otherwise meet the exceptions in Income Tax Regulations Section 1.6033-2(g). You can file a group return on Form 990, Return of Organization Exempt from Income Tax, for two or more subordinate organizations who authorize you in writing to include them in the group return and who are on the same tax year as you.

You must get a separate employer identification number to use when you file a group return. Also, you can't file a group return using Form 990-EZ, Short Form Return of Organization Exempt from Income Tax. If you're required to file a Form 990-series return for yourself, you must file it as a separate return. You can't be included in the group return. A subordinate organization can choose to file a separate annual information return instead of being included in the group return. They must file one of the Form 990-series returns based on their annual gross receipts.

A subordinate organization that doesn't file a Form 990-series return, or isn't

Letter 2419



UNITED SQUARE DANCERS OF AMERICA

SQUARE DANCE – AMERICAN FOLK DANCE

Live Lively!



Square Dance!

2024- 2025 USDA OFFICERS

PRESIDENT

Ellery & Karen Gulbrand
2591 Lavender Ln
Green Bay, WI 54313
(920) 434-0669
President@usda.org

VICE PRESIDENT

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CT, DE, D of C, ME, MD, MA, NH,
NJ, NY, PA, RI, VT and VA

"Vacant Position"

VICE PRESIDENT

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OH, SC, TN and UT

Scott & Sandy Elbright
7317 Meadow Creek Trail
Knoxville, TN. 37931
S: 937-830-1481; SY: 865-466-5514
Central.VP@usda.org

VICE PRESIDENT

PLAINS REGION

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ND, OK, SD, TX and WY

Mark & Bina Krebsbach
3501 Nebraska Dr. #1
Bismarck, ND 58503
M: 701-320-9079 B: 701-320-5182
PlainsVP@usda.org

VICE PRESIDENT

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NM, OR, UT, WA, and WY

Nina Grigsby
102 E. Adytum Pl
Vail, AZ 85641
240-481-3580
WesternVP@usda.org

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Secretary@usda.org

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1111 W Lake Ct
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303-795-3278
Treasurer@usda.org

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501(c)3 Group Administrator

WEBSITE: www.usda.org

May 5, 2025

Bonnie Violi - Treasurer
Sandpipers Square Dance Club
2408 La Plancha Lane
Carlsbad, California 92009

Employer Identification Number: 80-0649329

To Whom It May Concern:

The Sandpipers Square Dance Club, Employer Identification Number (EIN) 80-0649329, is a member in good standing as a subordinate organization of the United Square Dancers of America, Inc. (USDA) and has qualified for the USDA IRS Federal Group Exemption Program and has been so qualified effective as of the date of this award letter – May 5, 2025. USDA's EIN is 95-3748067 and the USDA Group Exemption Number (GEN) is 6387.

We have enclosed a copy of the letter from the Internal Revenue Service dated December 23, 2019, which identifies USDA as a Central Organization affording the Sandpipers Square Dance Club, Employer Identification Number (EIN) 80-0649329, a qualifying Associate Member of USDA, exempt status under section 501(c)(3) of the Internal Revenue Code. When the Sandpipers Square Dance Club identifies itself as a 501(c)(3) Nonprofit Tax-Exempt Organization – please use the USDA Group Exemption Number (GEN) 6387.

To avoid having its federal income tax exemption automatically revoked, the Sandpipers Square Dance Club must continue to maintain its active membership in the United Square Dancers of America and submit Annual Reports to the USDA, as well as file the required Form 990 with the IRS each year using their Federal Employer Identification Number (EIN) 80-0649329.

Sincerely,

Jim Maczko – Co-Administrator - Applications
USDA Group Exemption Program
Post Office Box 712918
San Diego, California 92171-2918
619-295-2635
501c3apply@usda.org
(jmaczko@san.rr.com)

Pat Inglis – Co-Administrator - Renewals
USDA Group Exemption Program
9133 Creekside Trail
Stone Mountain, GA 30087
678-684-3886
501c3renew@usda.org
(inglisp@bellsouth.net)

[Skip Navigation](#)

Information Copy.

Do not send to IRS.

Form 990-N

Department of the Treasury Internal Revenue Service

Electronic Notice (e-Postcard)

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

OMB No. 1545-2085

2024

A For the **2024** Calendar year, or tax year beginning **2024-01-01** and ending **2024-12-31**

B Check if available

- ☐ Terminated for Business
- ☒ Gross receipts are normally \$50,000 or less

C Name of Organization: **SANDPIPERS SQUARE DANCE CLUB**
2408 La Plancha Lane, Carlsbad, CA, US, 92009

D Employee Identification Number XXXXXXXXXX

E Website:

Sandpipers Square Dance Club

F Name of Principal Officer: **Bonnie Violi**
2408 La Plancha Lane, Carlsbad, CA, US, 92009

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.



State of California

Franchise Tax Board

PO Box 1286

Rancho Cordova CA 95741-1286

SANDPIPERS SQUARE DANCE CLUB
PO BOX 231745
ENCINITAS CA 92023

Date: 08.24.12
Case: 26600478857552176
Case Unit: 26600478857552180
In reply refer to: 760:KTT:F120

Regarding	: Tax-Exempt Status
Organization's Name	: Sandpipers Square Dance Club
CCN	: 8052931
Purpose	: Social welfare
R&TC §	: 23701f
Form of Organization	: Unincorporated Association
Accounting Period Ending	: 12/31
Tax-Exempt Status Effective	: 01/01/2007

Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section (§).

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any affect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.
- Federal interpretation of federal law in cases where our decision was based on such interpretation.

State of California

Franchise Tax Board pg 2 of Exempt Determination
Letter

It is the organization's responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of R&TC §21012(a)(2).

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for 1068.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at boe.ca.gov.

Kent T. Tran
Telephone: 916.845.4171
Fax: 916.843.1038

cc: Jim or Catherine Bowen

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Sandpipers Square Dance Club		
	2 Business name/disregarded entity name, if different from above.		
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) Tax Free Organization	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) 1 Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)	
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>		
5 Address (number, street, and apt. or suite no.). See instructions. 2408 La Planca Lane		Requester's name and address (optional)	
6 City, state, and ZIP code Carlsbad CA 92009			
7 List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number	
<input type="text"/>	<input type="text"/>
or	
Employer identification number	
<input type="text"/>	<input type="text"/>

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 Bonnie Viki, Treasurer	Date 5-23-24
-----------	--	---------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

**Solana Beach
Backpacks
for Kids, Inc.**

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application
MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Solana Beach Backpacks for Kids Inc.
Contact Person: Jenna Dellamano Email address: jennadellamano@gmail.com
Daytime Phone: 858-232-1813 Evening Phone: _____
Mailing Address: 1063 Via Mil Cumbres
City: Solana Beach State: CA Zip: 92075

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)
- ☒ Copy of the California Franchise Tax Board Entity Status Letter, showing exemption under Section 23701d or Internal Revenue Code section 501(c)(3)
+ insurance quote

2. Has your organization received financial assistance from the City before? ☒ Yes ☐ No

If yes, please state the fiscal year it was received and for the proposed program was:
2024 we received a refrigerator for SB Free Farmers Market. 2024 we receive free space at LaColonia park for Free Farmers Market. 2024 we receive use of tables for Free Farmers Market.

3. Title of FY 2025/26 Proposed Program/Service: Insurance and operations

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program. \$6,000.00

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

\$1,900.00 will be used for insurance (quote attached)

\$2,600.00 will be used (\$50 each week) for 1/2 pallet of food from More than Apples, a 501(c)(3) in Escondido who supplies us with rescued food, typically dry goods, frozen goods and fresh dairy type items.

\$1,200.00 gasoline for our vehicles to drive to Carlsbad, Carmel Valley, Escondido to claim rescue food.

\$300.00 printing for brochures, business cards, photos for posters at events.

6. Anticipated Program Objectives or Accomplishments:

We will bring after school snacks to Boys and Girls Club

We will offer boxes of food to organizations supplying individuals including but not limited to elderly, La Colonia de Eden Gardens families, individuals with disabilities.

We will continue to grow the Solana Beach Free Farmers Market, providing groceries to approximately 80 people (countless family members) every Sunday (and growing!).

7. Program Dates/Location:

Deliver school lunch foods to Boys and Girls Club After School program (Solana Beach)
Supply boxes of food (primarily bread and produce) to other local organizations to prevent waste of food as needed

Host direct grocery distribution every Sunday 10am at La Colonia Park with our S.B. Free Farmers Market.

8. Estimated number of Solana Beach residents to be served by proposed program: 200/week
50 Boys and Girls Club, 50 receive boxes delivered by other micro local organizations, 100 from Solana Beach Free Farmers Market

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

We will continue to recognize the generosity of the city at the S.B. Free Farmers Market as one of our sponsors. Our large host of volunteers also acknowledge the City by word of mouth.

We will recognize the city on our Instagram page as a donor/sponsor.

If/when we can afford a website/brochures, etc, we will acknowledge the City. We love City Support and intend to recognize whenever possible.

10. 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.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

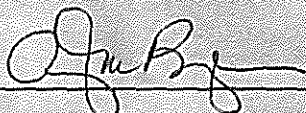
Yes we utilize volunteers but no, they do not reduce expenses.

12. 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 try to move forward but will need to scale back without full funding. We must obtain liability insurance to continue.

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.



Authorized Signature of Organization

05/23/2025

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.

SOLANA BEACH BACKPACKS FOR KIDS, INC.

Annual Income to Cash Statement

All Financials on Cash Basis

	2024	2023	2022 Notes
REVENUES			
Contributions - Principals			\$862 Dellamano Family
Contributions - Private	\$1,000	\$7,020	\$9,300 Private donors
Contributions - Government Grants			
Other			
Total Contributions	\$1,000	\$7,020	\$10,162
TOTAL REVENUE	\$1,000	\$7,020	\$10,162
COSTS			
Food Supplies	\$1,924	\$7,952	\$1,502 Food and supplies for donations
Other Supplies			
Fuel / Gas	\$1,399	\$1,456	\$488 Fuel to distribute food
Legal / Admin	\$128		Legal zoom, fees
Other			
TOTAL COSTS	\$3,451	\$9,407	\$1,990
INCOME	-\$2,451	-\$2,387	\$8,172
CASH BALANCE (BEGIN)	\$5,784	\$8,172	\$0
Cash - Bank of America (0823)	\$5,784	\$8,172	\$0
Retained Earnings	-\$2,451	-\$2,387	\$8,172
Assets Purchased (CAPEX)	\$0	\$0	\$0
CASH BALANCE (END)	\$3,334	\$5,784	\$8,172

Date of this notice: 10-19-2021

Employer Identification Number:
[REDACTED]

Form: SS-4

Number of this notice: CP 575 E

SOLANA BEACH BACKPACKS FOR KIDS INC
1063 VIA MIL CUMBRES
SOLANA BEACH, CA 92075

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 [REDACTED]. 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.



Confirmation

[Privacy Policy](#)

Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.

We received your 199N e-Postcard on 3/24/2025
9:04:54 PM.

Confirmation Number: 00000479918108303

Entity ID:

4799181

Entity Name:

SOLANA BEACH
BACKPACKS FOR
KIDS, INC.

Account Period Information

Account Period

Beginning:

1/1/2024

Account Period

Ending:

12/31/2024

This is not your entity's first year in business.

Your entity has not terminated or gone out of business.

Your entity has not changed the account period.

Gross Receipts: \$2000

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN:

[REDACTED]

Doing Business

As:

Solana Beach
Backpacks For
Kid

Website

Address:

not.applicable

Entity's Mailing Address

1063 via mil
cumbres
111 S CEDROS
AVE
Solana Beach
CA 92075

Principal Officer's Information

Anthony
Dellamano
1063 via mil
cumbres
111 S CEDROS
AVE
Solana Beach
CA 92075

Contact Information

Name:

Anthony
Dellamano

Phone:

619-838-0466

After we process your 199N e-Postcard, you may receive a bill if the three year gross receipt average is greater than the amount allowed for filing a 199N e-Postcard.

Print

Log Out

**Request for Taxpayer
Identification Number and Certification**
Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) SOLANA BEACH BACKPACKS FOR KIDS INC	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	2 Business name/disregarded entity name, if different from above. COMMUNITY FREE FARMERS MARKET	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) NON PROFIT CORPORATION	
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 1063 VIA MILCUMBRES	
6 City, state, and ZIP code SOLANA BEACH, CA 92075		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number	
<div></div>	<div></div>
or	
Employer identification number	


Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 	Date 5/23/25
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Solana Beach
Civic
&
Historical
Society

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Solana Beach Civic & Historical Society

Contact Person: Kathleen Drummond Email address: drummond.kathleen@ga

Daytime Phone: 619.838.5466 Evening Phone: 619.838.5466

Mailing Address: P.O. Box 504

City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

2024-25 and prior to digitize Solana Beach historical archives and optimize digital assets

3. Title of FY 2025/26 Proposed Program/Service: Expand digital assets, scan archival materials

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$6,000

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

As in prior years, grant funds will be used to digitize archival records, hire professional website design, videography and video editing services, as well as to cover the operating costs of our digital assets (website, YouTube channel, digital vault for archived materials), which now house more than 300 years of historical records relevant to the community and City of Solana Beach. We are currently searching for a new digitization vendor.

6. Anticipated Program Objectives or Accomplishments:

Digitize archival materials donated by the Solana Beach Lifeguards, which could help inform residents about the history of the Marine Safety Department. Digitize materials donated by La Colonia first families. Expand our YouTube video library to include interviews with Solana Beach residents who have served in the military, or their relatives. We'd also like to conduct more interviews with current and past Council members to capture more perspectives from our public servants.

7. Program Dates/Location:

Fiscal year 2025-26. Solana Beach.

8. Estimated number of Solana Beach residents to be served by proposed program: All interested
9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

The City's contributions are acknowledged on our website as follows: "With grant-funding support from the City of Solana Beach, we also have digitized more than seven decades of archival materials about the Society and our community. These materials include interviews with long-time and notable Solana Beach citizens, as well as videographies available online through our YouTube channel." Any 2025 grant awarded will also be reported in our newsletter.

10. 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 to both questions.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, volunteers will sort and organize archival materials for digitization; schedule, organize and conduct video interviews.

12. 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. With partial funding we will move forward with some of both the digitization and interview projects.

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.



Authorized Signature of Organization

May 27, 2025

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.

Solana Beach Civic & Historical Society FY 2025-26 Budget*

	Revenue	Expenses
CoSB Community Grant for expanding digital assets; digitizing archival materials**	\$6,000.00	\$6,000.00
Dues income	\$3,500.00	
Holiday Boutique sales	\$11,000.00	
Community outreach/member events	\$4,000.00	\$8,000.00
Donations/other income	\$2,500.00	
Scholarship awards (3 @ \$3,000.00 + \$1,000 to MAEGA)		\$10,000.00
Administration (insurance, website, promotional expenses)		\$3,000.00
TOTALS	\$27,000.00	\$27,000.00

**Assuming our application for a 2025-26 Community Grant is approved*

Proposed Program Budget: Expand SBC&HS digital assets, continue digitizing archival materials

Activity	Anticipated expense
Scan archival materials into digital files	\$2,350.00
Edit and publish video interviews with area military veterans and/or their families, long-time residents, public servants, notable citizens	\$3,000.00
Digital asset operating costs	\$650.00
Total	\$6,000.00

***NOTE:** Our \$20,000 payment to artist Kevin Anderson for the Post Office murals was a FY 2024-25 expense that was not anticipated at the time of the Society's 2024-25 Community Grant application.

Internal Revenue Service

KEEP!

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: August 3, 2002

Solana Beach Civic And Historical Society
PO Box 504
Solana Beach, CA 92075-0504

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:

[REDACTED]



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 Historical Society
95-1950979

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income 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 business as defined in section 513 of the Code.

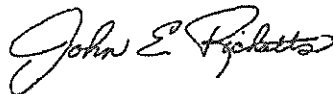
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and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

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



Secretary of State

Certificate of Status

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, hereby certify:

Entity Name: SOLANA BEACH CIVIC AND HISTORICAL SOCIETY
Entity No.: 0445698
Registration Date: 02/07/1963
Entity Type: Nonprofit Corporation - CA - Public Benefit
Formed In: CALIFORNIA
Status: Active

The above referenced entity is active on the Secretary of State's records and is authorized to exercise all its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the date of this certificate and does not reflect documents that are pending review or other events that may impact status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of August 30, 2024.

SHIRLEY N. WEBER, PH.D.
Secretary of State

Certificate No.: 243184940

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.

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.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Solana Beach Civic & Historical Society

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 the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ 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 is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

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.)

5 Address (number, street, and apt. or suite no.) See instructions.

P.O. Box 504

6 City, state, and ZIP code

Solana Beach, CA 92075

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

____ - ____ - ____ - ____ - ____

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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 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 ►

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)
- 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.

Solana Beach Community Connections

Solana Beach Community Connections (SBCC) 2025 Community Grant Program Application

Solana Beach Community Connections (SBCC) is a nonprofit 501(c)(3) devoted to helping older citizens in Solana Beach lead fruitful lives as they age in place or live in community settings. Governed by a volunteer Board of Directors, it offers several services which might provide the basis for a future Senior Center. These services include:

- To promote civic engagement and offset cognitive challenges, a monthly lecture series on international, national, and local topics;
- To help with personal safety, presentations on home safety, health, theft and scams, legal issues;
- To develop socialization and community building, a monthly Games Day is held at La Colonia Community Center inviting citizens (including those with cognitive impairment) to play games such as Mah Jongg, Scrabble, Mexican Train, Chess, Checkers, and learn some of the newer board games;

- Collaborative projects and events held in conjunction with Elder's Angels which benefit seniors: Holiday Baskets distributed gratis to isolated adults, Valentine's Day party, chair yoga (to aid in physical mobility), free book distributions and craft building;
- Web-based information page useful to citizens concerning transportation, home services, and helpful nonprofit entities (www.SolanaBeachCC.org/CommunityResources);
- Workshops guided by a professional writer to encourage telling one's story through vignettes and reflections;
- A Book Club through which book are read individually and discussed monthly in a group setting, providing mental stimulation and social engagement;
- Periodic discussions with City of Solana Beach officials and other individuals regarding issues of concern to senior citizens.

As a nonprofit, SBCC provides these services without cost, meaning no fee-paying members or organizational backing like a church or foundation. It works with volunteers and

receives some small donations from individuals. Our bank account consists of \$2,000.

We are limited in our ability to broaden and strengthen our activities in part because of a lack of funds (as well as staff, which we also seek to develop) and more volunteers -- another goal. We seek funds from the City of Solana Beach, as detailed below:

Request:

1. Lecture Series	\$1,800.
2. Games Day	\$1,000.
3. Specialized Group Projects	\$1,300.
4. Walking Group	\$ 300.
5. Insurance	\$1,000.
____ 6. Book Club and Writing Workshops	<u>\$ 600.</u>

Total \$6,000.

1. Funds to support Lecture Series: We are giving 11 presentations a year on both the public policy and aging-in-place issues. These presentations have associated costs:

Publicity: We use email and announcements in local newspapers, which are not costly, but we reach many people through publicity that does cost money, including posters placed in strategic locations and flyers distributed to entities around Solana Beach. The cost for printing is a minimum of \$150.

For the past three years, we have co-sponsored this program with Friends of the Solana Beach Library (FOSBL). We have shared costs with them. FOSBL paid honoraria. SBCC shared publicity costs -- the largest cost has been large-format posters. SBCC shared the work of the publicity, but we did much of the contact material for newspapers. Each organization posted to our respective mailing lists; we shared distribution. SBCC did not pay labor, which was achieved by the members of the various boards. The costs amounted to approximately \$150 per lecture.

The relationship with FOSBL has been productive and harmonious. Both organizations have benefitted and enjoyed the collaboration. At the same time, other arrangements have evolved. To save money, both groups decided not to pay honoraria. Then the two organizations decided to separate the number of shared programs. Now, each group will develop its own program preference and share presentations on a lesser basis. SBCC has found La Colonia to be an excellent meeting space; it accommodates more people and presentations are not severely restricted by time limits. SBCC will continue to work with FOSBL to the extent both groups find it useful.

Costs: SBCC plans to run programs throughout the summer, as it has done in previous years, since it is not governed by a school calendar. It will have 11 programs a year, with December being devoted to holiday activities and Holiday Basket distribution. Major costs for the Lecture Series will be publicity; we budget \$150 per program, and we would add a small amount of money to pay fees for someone who charges a speaker fee.

Budget request: \$1,800.

2. Games Day Program: We have developed a monthly Games Day program, aimed at providing activity to seniors who may be isolated, lonesome, or who generally seek socialization and activity. They meet at La Colonia from 12 noon to 2:00 PM monthly. We provide a variety of games (Scrabble, Mah Jongg, Mexican Train, Chess, various other board games, etc.), drinks and simple snacks. For the past year, we have had the assistance of Eric Schade of *Let's Play A Game Foundation*, an organization that provides various new games to stimulate interest and increase activity. Eric introduces different games each month and teaches those who are interested. La Colonia provides another advantage -- the ability to store supplies for games, refreshments, and other materials.

Costs: SBCC has been providing the games from our homes. Some are old and worn. Others are highly prized and are loaned to SBCC. Regardless, we cannot depend on these materials forever. We would like to replenish, purchase newer materials and relieve the loan situation. Additionally, Eric Schade has been supplying games from his own organization without cost.

Budget request: \$1,000.

3. Specialized Group Projects: Elder's Angels is a small group of volunteers that reaches out to isolated seniors and plans social events or group activities. Examples are: Holiday Parties, Book and Magazine Distributions, Flower Arranging, Holiday Baskets. SBCC partners with Elder's Angels and helps plan events that are offered approximately every six weeks throughout the calendar year. These have been sponsored through small individual grants on a per-event basis. SBCC would like to regularize and continue to support this so it becomes a dependable series of events throughout the year.

Budget request: \$1,300.

4. Walking Program: SBCC endeavors to organize a program for Walkers. We have a volunteer who would lead this. However, we need insurance (as noted above). We estimate the cost of insurance coupled with the costs of publicity about a new activity and printed maps for each route to be moderate.

Budget request: \$v300.

5. Insurance City of Solana Beach recommends SBCC provide insurance coverage for its Board of Directors if

SBCC extends its activities to include a Walking Group. Presently insurance coverage extends only to the activities offered at the La Colonia Community Center. While this is very helpful, it limits the extent of SBCC's usefulness within the city but away from La Colonia Park. An insurance broker estimates coverage would cost about \$1,000/year.

Budget request: \$1,000.

6. Book Club and Writing Workshops: SBCC sponsors a Book Club and three Writing Workshops. It has leaders for each of these activities. SBCC does not charge a fee, but it does ask for volunteer contributions, for the leaders should receive some contribution for what amounts to a considerable amount of work and time. Receiving some funding would assist with these costs as well as the publicity associated with each activity.

Budget request: \$600.

7. Transportation: SBCC is endeavoring to develop ideas for a local transportation project. This will take considerably more funding, well beyond this budget

category. Therefore, we are not submitting a formal request at this time for this category. .

Solana Beach Community Connections

Application for 2025

Budget Request:

1. Lecture Series	\$1,800.
2. Games Day	\$1,000.
3. Specialized Group Projects	\$1,300.
4. Walking Group	\$ 300.
5. Insurance	\$1,000.
<u>6. Book Club and Writing Workshops</u>	<u>\$ 600.</u>

Total \$6,000.

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

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

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

Go to www.irs.gov/Form990EZ for instructions and the latest information.Open to Public
Inspection

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

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
SOLANA BEACH COMMUNITY CONNECTIONS
315 EL PEDREGAL DRIVE
SOLANA BEACH, CA 92075

D Employer identification number

E Telephone number

F Group Exemption
NumberG Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: SOLANABEACHCC.ORG

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527H Check ☒ if the organization is not
required to attach Schedule B
(Form 990).K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other:L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total
assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 6,072.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	6,072.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8.	9	6,072.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	5,653.
	17	Total expenses. Add lines 10 through 16.	17	5,653.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	419.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	2,410.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20.	21	2,829.

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

Form 990-EZ (2024)



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

SOLANA BEACH COMMUNITY CONNECTIONS
C/O JILL MACDONALD
315 EL PEDREGAL DRIVE
SOLANA BEACH, CA 92075

Date:
03/30/2022
Employer ID number:
[REDACTED]
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
December 20, 2021
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053466001032

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35152P



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

SOLANA BEACH COMMUNITY CONNECTIONS
C/O JILL MACDONALD
315 EL PEDREGAL DRIVE
SOLANA BEACH, CA 92075

Date:
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Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35152P

Solana Beach Community Theater

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications via email to dking@cosb.org and copied to pletta@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.

All requests will be determined by the following criteria:

Name of Organization: Solana Beach Community Theater
Contact Person: Jolene Dodson Bogard Email address: jojo@heyjojoproductions.c
Daytime Phone: 310-266-2259 Evening Phone: 310-266-2259
Mailing Address: 655 San Mario Drive
City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:
2024 Grant of \$3,000

3. Title of FY 2025/26 Proposed Program/Service: Scholarships 2025 & New Equipment Fund Request

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$6,000

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used.

We are requesting \$6,000.

\$3,000 will go toward Scholarships for local Children/families who need financial assistance and meet our criteria.

\$3,000 will go toward New Equipment for our studio. As well as...we will continue to support Local Community events with Professional Sound. (Note: last year, we paid for professional sound to the SBCHS Holiday Lunch and the La Colonia Tree Lighting.) We can help with SO many

6. Anticipated Program Objectives or Accomplishments:

Scholarships: We support local families who meet our criteria of support.

Equipment: Lighting Board, "Traveling Sound" set up and Video Equipment to support our emerging classes. We aim to use these items for not only our studios, but within community events. i.e. Supporting the SBCHS and capturing histories, events etc.

7. Program Dates/Location:

Year round.

8. Estimated number of Solana Beach residents to be served by proposed program 40-50

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

We will acknowledge the city on our website, show programs and at public events.

10. 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 funds. We might apply for more scholarship monies from other organizations. Also, we will ask for funding toward general operations to larger organizations.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

As a non-profit...we always apply volunteers to all of our programs. Our Managing Director Ms. Bogard is a Volunteer. Many parents and other community members consistently offer their community service.

12. 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?

100% We will continue to provide scholarships. We just might not have all of the equipment.

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.


Authorized Signature of Organization

5/27/25
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.

SBCT Proposed Program Budget for 2025-26

\$3,000-\$6,000 toward SCHOLARSHIPS

We received many requests for Scholarships which our Board reads and Approves/denies or grants Discounted scholarships (25% off 50% etc.) We have partnered with other organizations such as Casa D'Amistad as outreach to individuals/families in need of financial assistance for their Theater Arts loving kids to participate in our programs. Each family is asked to WRITE a letter from the parents and a letter from the ACTORS on why Theater is important to them. Each letter is vetted by our Board and approved by a majority vote.

Our main focus is based on the Actors love of the arts, and we ask Parents to support their actors. Parents must also agree to sign up for extra Volunteer hours during our productions.

In some instances, it may seem like a family might have financial security... but their needs are real: Going through divorce, separation, current economic times... we look for kids and their families who can support artists and understand the importance of Community Service.

For example, I have a family with THREE young children in our program. Mom stays at home, while Dad goes to work. They live in a 2 bedroom apartment with one car in Vista and drive all the way to Solana Beach to participate in our program, because they were accepted. His family has participated in the Free Solana Beach Food Drives, Helped the Historical Society with setting up of various events, and also work every show. Also - the Dad, Patrick... is going to "star" in the show with his young daughters and loves the support our studio gives to his family. They can not afford to do other extracurricular activities. SBCT - loves their support.

What is a scholarship?

A Main Stage Show has Cast fees: \$450

A Small Stage Show (in our Studio) Has Cast fees \$350.

A Summer Camp \$350

Vocal Lessons \$100

In our most recent production of "The Little Mermaid" we have 9 Scholarships

Including: 3 from Casa D'Amistad; an educator at a local Private school; recent unemployed parent who has been extremely helpful in paperwork for our studio; a 2 for 1 scholarship and the above mentioned family with one working parent. And our "set builder" whose daughter is THRIVING in our program. They live in a local ADU and also cannot afford extra curriculars. He builds our sets and is a tremendous help. His daughter also gets free bi-weekly vocal lessons. In just this ONE show our scholarship totals: \$4,500

\$3,000 Toward EQUIPMENT NEEDS

We are looking to replace our Lighting Board. A new Board costs roughly \$5,000 but we are budgetarily looking at a refurbished board.

Please note: SBCT has provided FREE Audio at the La Colonia Tree Lighting 2024. Free Audio at the SBCT Holiday Luncheon 2024. We do these things because when our actors are participating, we want them to sound good. (No offense to the City, but the equipment doesn't sound great.) Any excess funds can be used to continue our assistance to City events. As you receive grants from other organizations (such as the Betty Solice Foundation for your music in the Park events and hire professionals. We hope you understand, we can also be asked to service these types of events from our professional staff. But in so, we need our equipment to be in Tip Top Shape and we need some portable equipment for these events to cut down on rental costs. We would truly like to help the City more and with this grant money, we can.

Finally – Thank you for our Grant in 2024 which funded our LIT program. You will see just a Tip of the iceberg of what it funded. Teaching Future Artists in residence about Careers in the arts. Your \$3,000 Grant was well received and used in our program which cost over \$5,000k. We offset the costs by other Donations.

Our Goal at SBCT is to truly work with the City and understand we are locally owned and run with a focus on its Community.

If you have more questions or concerns, please feel free to reach out to me. 310-266-2259 or Julio@theyoungproductions.com AND NOTE: All Educators are FREE to all our shows, but I would like to extend that invitation to also our Civic Leaders. We have a super cute production of The Little Mermaid Opening on June 2nd- June 8th. All performances are at R. Roger Rowe Performing Arts Center in RSF.

Bookkeeper	\$10,000	\$10,000	\$10,000
Storage	\$5,000	\$5,000	\$5,000
Facilitator Training (CPR Training etc)	\$1,400	\$1,600	\$1,600
Software, Annual Subscriptions	\$3,000	\$3,000	\$3,000
Video/DVD Creation and updates	\$5,000	\$5,000	\$6,000
Liability Insurance	\$5,500	\$6,000	\$6,000
Website Domain and Maintenance	\$5,000	\$5,000	\$6,000
Social Media	\$1,000	\$1,000	\$1,000
Fund Development	\$10,000	\$10,000	\$10,000
Membership Dues	\$650	\$650	\$650
Office Supplies	\$2,000	\$2,000	\$2,000
Workers Comp Expenses (Board Protection)	\$3,000	\$3,000	\$3,500
Government Filing Fees	\$500	\$500	\$500
Postage	\$500	\$500	\$500
Equipment Maintenance/Repair	\$3,000	\$3,000	\$3,000
Construction Costs	\$6,000	\$5,000	\$2,000
TOTAL	\$228,550	\$256,250	\$283,750
Net Surplus (Revenue minus expenses)	\$104,950	\$94,250	\$106,750



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

SOLANA BEACH COMMUNITY THEATRE
C/O JOJO DODSON
645 SAN MARCO DRIVE
SOLANA BEACH, CA 92073

Date:

10/27/2021

Exemption ID number:

[REDACTED]

Person to contact:

Name: Catherine Seneta

ID number: 31354

Telephone: (877) 628-6500

Accounting period ending:

December 31

Public charity status:

509(c)(2)

Form 990 / 990-EZ / 990-N required:

Yes

Effective date of exemption:

May 27, 2021

Corruption declaration:

Yes

Addendum applies:

No

DLN:

2000049400401-1

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)
Catalog Number 35132F



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 1286
Rancho Cordova CA 95741-1286

SOLANA BEACH COMMUNITY THEATER
655 SAN MARCO
SOLANA BEACH CA 92075-1860

Date: 11.28.2022
Case: 36110792312417753
Case Unit: 36110792312417755
In reply refer to: T603NP1-F325

Regarding:	Tax-Exempt Status
Organization's Name:	SOLANA BEACH COMMUNITY THEATER
CCN:	4748635
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	06/27/2021

Exempt Acknowledgement Letter

We have received your federal determination letter and Form 3500A, Submission of Exemption Request, and have approved your request for California Tax-exempt status.

Under California law, Revenue and Taxation Code (R&TC) Section 23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

For filing requirements, refer to FTB Pub.1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for 1068.

All California public benefit corporations must register with the California Attorney General's Office Registry of Charitable Trusts within 30 days of first receiving any assets.

The Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means.

Please refer to oag.ca.gov/Charities for further information on registration requirements and contact information. Also see the publication Attorney General's Guide for Charities.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the California Department of Tax and Fee Administration at 800.400.7135 or go to their website at cdtfa.ca.gov.

Exempt Organizations Unit
Telephone: 916.845.4171
Fax: 916.855.8090

cc: GARY L SIRDIA



Confirmation

[Privacy Policy](#)

Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.

We received your 199N e-Postcard on 10/30/2024
9:16:35 AM.

Confirmation Number: 00000474863530402

Entity ID:

4748635

Entity Name:

SOLANA BEACH
COMMUNITY
THEATER

Account Period Information

Account Period

Beginning:

1/1/2023

Account Period

Ending:

12/31/2023

This is not your entity's first year in business.

Your entity has not terminated or gone out of business.

Your entity has not changed the account period.

Gross Receipts: \$90393

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN:

Doing Business

As:

Website

Address:

Entity's Mailing Address

655 SAN MARIO
DRIVE
SOLANA BEACH
CA 92705

Principal Officer's Information

JOLENE
BOGARD
655 SAN MARIO
DRIVE
SOLANA BEACH
CA 92705

Contact Information

Name:

PATRICK
HARPER

Phone:

714-548-8209

After we process your 199N e-Postcard, you may receive a bill if the three year gross receipt average is

greater than the amount allowed for filing a 199N e-Postcard.

[Print](#)

[Log Out](#)

Copyright © 2024 State of California



Confirmation

[Privacy Policy](#)

Print this page for your records. The Confirmation Number below is proof that you successfully filed your 199N e-Postcard.

We received your 199N e-Postcard on 10/20/2023 7:36:19 PM.

Confirmation Number: 474863529301

Entity ID:

4748635

Entity Name:

SOLANA BEACH
COMMUNITY
THEATER

Account Period Information

Account Period

Beginning:

1/1/2022

Account Period

Ending:

12/31/2022

This is not your entity's first year in business.

Your entity has not terminated or gone out of business.

Your entity has not changed the account period.

Gross Receipts: \$14759

This is not an amended return.

An IRS Form 1023/1024 is not pending.

Entity Information

FEIN:

Doing Business

As:

Website

Address:

Entity's Mailing Address

655 SAN MARIO
DRIVE
SOLANA BEACH
CA 92705

Principal Officer's Information

JOLENE
BOGARD
655 SAN MARIO
DRIVE
SOLANA BEACH
CA 92705

Contact Information

Name:

PATRICK
HARPER

Phone:

714-548-8209

After we process your 199N e-Postcard, you may receive a bill if the three year gross receipt average is greater than the amount allowed for filing a 199N e-Postcard.

Form 990-B

Electronic Notice to Postcard

OMB No. 1545-0045

Department of the Treasury
Internal Revenue Service

For Tax Exempt Organization not Required to File Form 990 or 990-EZ

2022

Open to Public Inspection

A For the 2022 calendar year, or for year beginning 2022-01-01 and ending 2022-12-31

B Check if applicable

☐ Recommended for Worksheet☒ Gross receipts are currently less than \$500,000

C Name of Organization SOLANA BEACH LEOPARDS

D Employer identification

06-647133

Number 80-199865

630 SAN BLASO DRIVE

SOLANA BEACH, CA 92088

91735

E Signature

F Name of Principal Officer JAMES GORDON

630 SAN BLASO DRIVE

SOLANA BEACH, CA 92088

91735

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

This organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-B are covered in code section 1361.

This form needs to be completed and file this form and related schedules will vary depending on the individual circumstances. The estimated average time to complete is 15 minutes.

Note: This form is provided for your records only. Do not mail this page to the IRS. The IRS will not accept this filing if the page is not filed. You must file your Form 990-B electronically.

Taking Inspired Action Solana (TIAS)

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: TIAS (Taking Inspired Action Solana)

Contact Person: Kristin Brinner Email address: kristin.brinner@gmail.com

Daytime Phone: 858-876-8293 Evening Phone: _____

Mailing Address: 246 Barbara Ave

City: Solana Beach State: CA Zip: 92075

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)
- ☐ 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

If yes, please state the fiscal year it was received and for the proposed program was:

3. Title of FY 2025/26 Proposed Program/Service: Neighbors helping neighbors

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

\$1500

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

Grant funds will be used to purchase food (meat, eggs, milk, rice, tortillas, oil, spices, peanut butter) from John's Market (650 Valley Ave, Solana Beach) to provide to our Solana Beach neighbors who are experiencing food insecurity. Funds will also be used to purchase personal products such as shampoo, soap, feminine hygiene, diapers (infant and adult), dish soap, toilet paper, and paper towels for our neighbors who are unable to shop for those items themselves.

6. Anticipated Program Objectives or Accomplishments:

TIAS is a group of Solana Beach and North County residents dedicated to building a more just and healthy community by providing food security assistance to vulnerable populations in Solana Beach. We meet periodically to discuss how best to support our neighbors and organize food deliveries to those who are homebound or otherwise unable to access sufficient food and resources. We have been coordinating food and goods deliveries for almost 4 months and will continue our efforts as long as is necessary.

7. Program Dates/Location:

Program has been ongoing for the last 5 months and has relied on volunteer time and donations from TIAS members and supporters.

8. Estimated number of Solana Beach residents to be served by proposed program: 50

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

We will thank the City at our meetings and ensure the community of TIAS members know the city supports our efforts. We will make sure to include the following message on delivered packages: "These items generously provided through 2025 Solana Beach Community Grant funds".

10. 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?

TIAS regularly receives donations from other community members who support our activities. We provide that money to John's Market to purchase necessary food for our neighbors and also use the funds to purchase personal hygiene products. (see attached budget)

Receiving this grant will not necessarily enable other funding resources, but we will continue to solicit donations as needed from neighbors and the community to ensure people have sufficient food and resources.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Any amount of money will be gratefully accepted and used to purchase food and necessary household items. If money is not received from the city, then more will fall on fundraising efforts. There is not an alternative to not supporting the most vulnerable in the community as people need food and basic necessities to survive. If money is not received by the city, then quantity of food to each family or person in need will be reduced.

12. 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, efforts will continue and we will have to rely on individual fundraising efforts with friends, neighbors, and like-minded community members.

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.

Authorized Signature of Organization

May 29, 2025

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.

TIAS Budget
Food and Household Products
City of Solana Beach Community Grant
May 2025

Weekly Food (non-produce) Expenses Per family	
Rice (2lbs)	\$ 2.50
Beans, Pinto 5lbs	\$ 5.49
Corn Tortillas, 80 count	\$ 3.49
Meat, 3lbs	\$ 23.97
Eggs 18 count	\$ 7.39
Oil	\$ 4.59
Spices	\$ 3.00
Cereal	\$ 5.00
Peanut Butter	\$ 3.49
Total Food	\$ 58.92

Monthly Household Product Expense	
Toilet Paper	\$ 16.00
Paper Towels	\$ 6.00
Laundry Sheets	\$ 15.00
Dish Soap	\$ 5.00
Shampoo & Conditioner	\$ 10.00
Total Household Products	\$ 52.00

4 Weeks of Food Expense for Month	\$ 235.68
--	------------------

4 Weeks of food + Household Product	\$ 294.60
--	------------------

Number of additional families served by requested grant	5
--	----------

Monthly amount for additional families	\$ 1,473.00
---	--------------------

Wildlife Jewels

— CITY OF SOLANA BEACH —

COMMUNITY GRANT APPLICATION



The City of Solana Beach Community Grant Program 2025 Request for Financial Assistance application **MUST BE SUBMITTED by 5:00 PM Thursday, May 29, 2025.**

Please submit completed applications 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.

All requests will be determined by the following criteria:

Name of Organization: Wildlife Jewels

Contact Person: Azi Sharif Email address: Azi@WildlifeJewels.org

Daytime Phone: 949-933-0750 Evening Phone: 949-933-0750

Mailing Address: 814 South Sierra Avenue

City: Solana Beach State: CA Zip: 92075

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)
- ☒ 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

If yes, please state the fiscal year it was received and for the proposed program was:

3. Title of FY 2025/26 Proposed Program/Service: Sealife Engagement through the Arts (SEA)

4. What is the total amount requested for the FY 2025/26 Proposed Total Program? Includes all estimated costs to conduct proposed activity/program.

The total amount requested for the FY 2025/26 proposed program is \$6,000. Summary of estimated costs includes instructor fees, educational materials, art supplies, venue rentals, outreach materials, and a culminating community event A detailed budget is included in the attached Program Budget file.

5. Grant funds must be used for services or materials directly associated with the proposed activity. Please describe how grant funds will be used:

Grant funds will be used to support guided nature field trips along the Solana Beach coastline, educational materials focused on local sea life, and Art & Wildlife Discovery Workshops hosted in community spaces. Expenses will include instructor fees, field guides, art supplies, and community room rental fees. These resources will provide participants with immersive, hands-on experiences that connect them to the local environment through observation, creativity, and scientific storytelling, fostering a deeper appreciation for the unique marine biodiversity of Solana Beach.

6. Anticipated Program Objectives or Accomplishments:

Educate Solana Beach residents—including youth and underserved populations—about the biodiversity of local sea life through engaging, guided nature field trips along the shoreline. Inspire curiosity and environmental stewardship by integrating science learning with hands-on art workshops, where participants creatively interpret and paint the wildlife observed during the field trips. Foster a lasting connection between participants and the natural world by highlighting the unique behaviors, habitats, and ecological roles of marine species.

7. Program Dates/Location:

July 2025 through May 2026, bi-monthly nature field trips at Fletcher Cove/Tide Beach Park. Quarterly Art & Sea Life Discovery Workshops at La Colonia Community Center.

8. Estimated number of Solana Beach residents to be served by proposed program: 150

9. How will the organization acknowledge the City's financial contribution to the community/beneficiaries of the proposed activity?

Wildlife Jewels will acknowledge the City of Solana Beach's support on educational materials, informational flyers, and during each program session.

10. 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 are seeking additional funding partnerships to expand program reach and materials. Receipt of this grant will strengthen our applications for further funding and enable program growth in future seasons.

11. Will volunteers be used for the proposed program or service and, if so, will they reduce expenses?

Yes, volunteers will assist with workshop setup, participant support, and outreach. Their involvement helps reduce overall program expenses by supplementing staff efforts, allowing more grant funds to be dedicated to educational materials and instructor fees.

12. 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 awarded partial funding, the program will proceed with a scaled focus on smaller group sizes and fewer workshops, maintaining quality engagement while adjusting scope as needed.

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.

Azi Sharif

Digitally signed by Azi Sharif
Date: 2025.05.28 21:25:18 -07'00'

2025.05.28

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.



Wildlife Jewels®
501(c)(3) public charity
www.wildlifejewels.org
Azi@wildlifejewels.org
Corona del Mar &
Solana Beach, CA

Wildlife Jewels Sealife Engagement through the Arts (SEA) Solana Beach Proposed Budget (FY 2025–26)

Overview: The \$6,000 grant will fund, engaging nature field trips and wildlife art discovery workshops for Solana Beach residents, free to the participants, focusing on underserved youth. Most funds support educators and materials to ensure high-quality learning and creative experiences. Venue costs cover safe, accessible community spaces. This budget aligns with City priorities by maximizing educational impact and community engagement.

Expense Category	Amount	Justification
Wildlife Educator (20 hours)	\$1200	Preparation and facilitation of five guided coastal field trips, creation of educational materials.
Art Educator (20 hours)	\$1200	Leads four art workshops inspired by coastal wildlife, develops educational art content.
Program Manager (25 hours)	\$1,000	Coordinates scheduling, outreach, logistics, and content development for the entire program.
Materials for Art Workshops (paint, canvas, brushes)	\$800	Paint, canvases, brushes, and supplies for 4 hands-on workshops, fostering creativity and learning.
Educational Supplies (Wildlife ID Guides, Printing)	\$800	Printed wildlife ID guides, educational handouts, posters and materials for field trips and workshops.
Venue Rental & Insurance (community rooms)	\$1,000	Rental fees for Solana Beach community rooms and required insurance for workshops.
Outreach Materials	\$0	Covered by in-kind donations or digital outreach to save funds for core program activities.
Culminating Community Art Showcase	\$0	Covered within venue rental/insurance or other categories
TOTAL	\$6,000	



Wildlife Jewels®
 501(c)(3) public charity
www.wildlifejewels.org
Azi@wildlifejewels.org
 Corona del Mar &
 Solana Beach, CA

Wildlife Jewels Budget: January 1 - December 31, 2025

Revenues	
Source	Budgeted Amount (\$)
Individual Donations	\$ 1,500
Corporate Sponsorships	\$ 12,000
Grants	\$ 47,000
Fundraising Events	\$ 1,200
In-Kind Contributions	\$ 1,000
Total Income	\$ 62,700
Expenses	
A. Programs Expenses	
Category	Budgeted Amount (\$)
Programs Supplies	\$ 6,000
Art & Educational Materials	\$ 5,000
Posters/ Handouts	\$ 2,000
Event Costs	\$ 3,000
Partnership/ Global Memberships	\$ 850
Photography/Videography	\$ 1,000
Total Program Expenses	\$ 17,850
B. Administrative Expenses	
Expense Type	Budgeted Amount (\$)
Salaries and Wages	\$ 34,000
Office Supplies	\$ 2,500
Utilities	\$ 500
Technology and Software	\$ 2,000
Total Administrative Expenses	\$ 39,000
C. Fundraising Expenses	
Expense Type	Budgeted Amount (\$)
Event Planning Costs	\$ 1,000
Marketing	\$ 1,500
Venue Rental	\$ 1,500
Catering	\$ 400
Printing and Supplies	\$ 500
Total Fundraising Expenses	\$ 4,900
Summary	
Category	Budgeted Amount (\$)
Total Revenues	\$ 62,700
Total Program Expenses	\$ (17,850)
Total Administrative Expenses	\$ (39,000)
Total Fundraising Expenses	\$ (4,900)
Net Income/(Loss)	\$ 950



Wildlife Jewels®
501(c)(3) public charity
www.wildlifejewels.org 
Azi@wildlifejewels.org 
Corona del Mar &
Solana Beach, CA 

Wildlife Jewels Statement of Activities: January 1, 2024 to December 31, 2024

Category	Amount (USD)
Revenue	
Donations & Grants	3,400
Program Revenue	2800
Owners Contribution	4,500
In-Kind Donations	700
Total Revenue	11400
Expenses	
Program Expenses	2000
Salaries & Wages	6500
Supplies & Materials	1800
Marketing & Outreach	800
Administrative Expenses	1000
Total Expenses	11100
Additions to Net Assets	300



Wildlife Jewels®
 501(c)(3) public charity
www.wildlifejewels.org 
Azi@wildlifejewels.org 
 Corona del Mar &
 Solana Beach, CA 

Wildlife Jewels Balance Sheet as of December 31, 2024

Assets	(\$)
Current Assets	
Cash and Cash Equivalents	2500
Accounts Receivable	0
Other Current Assets	
Total Current Assets	2500
Non-Current Assets	
Property and Equipment (net)	3500
Other Non-Current Assets	0
Total Non-Current Assets	3500
Total Assets	6000
Liabilities	(\$)
Current Liabilities	
Accounts Payable	0
Other Current Liabilities	0
Total Current Liabilities	0
Long-Term Liabilities	
Notes Payable	0
Other Long-Term Liabilities	0
Total Long-Term Liabilities	0
Total Liabilities	0
Net Assets	(\$)
Unrestricted Net Assets	6000
Ristricted	0
Total Net Assets	6000
Total Liabilities and Net Assets	6000



Confirmation

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Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** WILDLIFE JEWELS
- **EIN:** [REDACTED]
- **Tax Year:** 2024
- **Tax Year Start Date:** 01-01-2024
- **Tax Year End Date:** 12-31-2024
- **Submission ID:** 10065520251208831542
- **Filing Status Date:** 04-30-2025
- **Filing Status:** Accepted

MANAGE FORM 990-N SUBMISSIONS



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO Box 1286
Rancho Cordova CA 95741-1286

WILDLIFE JEWELS
21 WHITE WATER DR
CORONA DL MAR CA 92625-1440

Date: 02.27.2024
Case: 39150843739966320
Case Unit: 39150843739966323
In reply refer to: 760:ALG:F120

Regarding:	Tax-Exempt Status
Organization's Name:	WILDLIFE JEWELS
CCN:	5595221
Purpose:	Charitable
R&TC Section:	23701d
Form of Organization:	Incorporated
Accounting Period Ending:	12/31
Tax-Exempt Status Effective:	03/21/2023

Exempt Acknowledgement Letter

We have received your federal determination letter and Form 3500A, *Submission of Exemption Request*, and have approved your request for California Tax-exempt status.

Under California law, Revenue and Taxation Code (R&TC) Section 23701 provides that an organization is exempt from taxes imposed under Part 11 upon submission of the federal determination letter approving the organization's tax-exempt status.

Generally, the effective date of an organization's California tax-exempt status is the same date as the federal tax-exempt status.

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

In order for us to determine any effect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

For filing requirements, refer to FTB Pub.1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to ftb.ca.gov and search for **1068**.

All California public benefit corporations must register with the California Attorney General's Office Registry of Charitable Trusts within 30 days of first receiving any assets.

The Attorney General regulates charities and the professional fundraisers who solicit on their behalf. The purpose of this oversight is to protect charitable assets for their intended use and ensure that the charitable donations contributed by Californians are not misapplied and squandered through fraud or other means.

Please refer to oag.ca.gov/Charities for further information on registration requirements and contact information. Also see the publication Attorney General's Guide for Charities.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the California Department of Tax and Fee Administration at 800.400.7115 or go to their website at cdtfa.ca.gov.

Exempt Organizations Unit
Telephone: 916.845.4171
Fax: 916.855.8090

cc: AZI SHARIF

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Wildlife Jewels	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) Public Charity 501 (c)(3)	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 21 Whitewater Drive 6 City, state, and ZIP code Corona del Mar, CA, 92625	7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
<input type="text"/>	<input type="text"/>
or	
Employer identification number	
<input type="text"/>	<input type="text"/>

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 Azi Sharif	Date 05/29/2025
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they