



2014 S.L. Gimbel Foundation Fund Grant Application

Internal Use Only:
 Grant: 20140445
 \$25,000

Organization / Agency Information

Organization/Agency Name: <i>Children of the Night</i> 18767		
Physical Address: <i>14530 Sylvan Street</i> City/State/Zip <i>Van Nuys, California 91411</i>		
Mailing Address: <i>Same As Above</i> City/State/Zip		
CEO or Director: <i>Dr. Lois Lee</i> Title: <i>President</i>		
Phone: <i>818 908 4474 x 125</i>	Fax: <i>818 908 1468</i>	Email: <i>LLee@childrenofthenight.org</i>
Contact Person: <i>Dr. Lois Lee</i> Title: <i>President</i>		
Phone: <i>818 908 4474 x 125</i>	Fax: <i>818 908 1468</i>	Email: <i>LLee@childrenofthenight.org</i>
Web Site Address: <i>www.childrenofthenight.org</i>		Tax ID: <i>95-3130408</i>

Program / Grant Information

Interest Area: Health Environment Animal Protection Education Human Dignity

Program / Project Name: <i>The Children of the Night Home</i>		
Amount of Grant Requested: <i>\$25,000.00</i>	Total Organization Budget: <i>\$2,450,798.00</i>	Percentage of Organization's Total Budget used for Administration: <i>13%</i>
Purpose of Grant Request (one sentence): <i>To provide adequate care and supervision for America's child prostitutes who seek refuge in our shelter/home.</i>		
Gimbel Grants Received: List Year(s) and Award Amount(s) <i>\$25,000.00 June 5, 2012</i>		

Signatures

Board President / Chair: (Print name and Title) <i>Janet C. Jones</i> <i>Chairman</i>	Signature: <i>Janet C. Jones</i>	Date: <i>3/31/14</i>
Executive Director/President: (Print name and Title) <i>Dr Lois Lee</i>	Signature: <i>Lois Lee</i>	Date: <i>3/31/14</i>

I. Organizations Background: Target Population:

- A. Dr. Lois Lee is a pioneer in saving the helpless children who are victims of human sex trafficking, blazing the trail for academics, researchers, law enforcement, social service providers and legislators. In 1979 she founded Children of the Night, the first established and most comprehensive sex trafficking program and still serves as its President.

Our mission is simply to rescue American children from the ravages of prostitution through the provision of direct services including a 24 hour hotline, shelter, on-site school, case management, long term placement after the age of majority and follow up care through our WOW (Children of the Night With Out Walls) program to minimize recidivism.

- B. 2014, marks our 35th Anniversary of rescuing America's children (ages 11-17) from prostitution right here in the United States. Since 1979 we have rescued over **10,000** American children from sex trafficking/prostitution -- **that is more children than all of the other sex trafficking programs combined.** And in most years we spend **87% of our funds on the direct care and supervision of children and young people who have been victimized by prostitution.**

- C. The Children of the Night home is open to child prostitutes throughout the United States and the Children of the Night hotline is ready and able to rescue child prostitutes 24 hours a day. Children of the Night pays for taxi fare and/or airline transportation to bring America's child prostitutes from all over the U.S. into the Children of the Night home.

Our hotline staff works closely with law enforcement to rescue children from vile, dominating pimps. Our home features an on-site school and college placement program and each year we place 5 children in college. **To date we have placed over 100 children in college.** After youngsters complete our rigorous and comprehensive program of academic and life-skills education, caseworkers are available to provide on-going case management to hundreds of graduates.

II. Project Information: - Statement of Need

- A. Children of the Night is the **only place in North America** where a child can call from a seedy motel or truck stop **anywhere in the United States**, reach a skilled child care worker 24/7 who knows how to intervene with the police, escape from a dangerous condition with our help, take pre-arranged transportation to an airport, board a pre-paid airline, meet a child care worker at Los Angeles International Airport and arrive in the safe, loving, nurturing Children of the Night home **within 24 hours of his/her initial call for help.**

Children of the Night is the only full-service program in North America designed specifically for American children who have been forced to prostitute right here in the United States-girls AND boys. Most of these children have been forced to prostitute in hot-sheet motels and truck stops and many have been held in jails on "material witness holds" until they testify

against a pimp/trafficker. Until they have reached the Children of the Night home, life with a pimp may have been better than home or the detention centers where they have been held.

- B. Project Goal:** Our goal is to rescue as many American children from prostitution here in the United States and to provide “real” life alternatives with a safe home, onsite school and comprehensive case management.

Objective I: At End of 2014 Calendar

To provide comprehensive residential, educational, case management to 80 American children between the ages of 11 & 17 who have been forced to prostitute in the U.S. and to successfully place 70% of these children in schools, independent living programs, so they are no longer dependent on prostitution.

Activities: We provide a 24 bed licensed shelter/home staffed full time 24/7 by 25 full time staff. At Children of the Night our children attend our on-site school six hours a day. They participate in individualized counseling and have regular checkups by doctors and dentists. They participate in wholesome recreational activities and hobbies. Each child is counseled with an individualized life plan and placed in a long term living environment whether it be an independent living program, returning to a family member, placement in homes with mental health components, sober living homes or two-year or four-year college. We teach our children how to set and obtain their goals and we give them the resources to escape prostitution.

Objective II: At End of 2014 Calendar – Expected Outcomes

- 12 children to pass the California Exit Exam, GED and/or the High School Diploma.
- 15 students to complete an intense independent living program
- 13 students keyboarding in excess of 50 wpm
 - 7 students to complete a parenting course “Baby Think it Over”
 - 2 Students to enter the Los Angeles County Science Fair
 - 2 Students to participate in a University College Prep Summer Camp

Activities: These activities are core to our onsite school’s curriculum.

Objective III: At End of 2014 Calendar - 5 students to be placed in college

Activities: Our case workers and school staff work to help each child select and visit 3 colleges and we work hard to obtain, fee waivers, federal financial aid, grants, and we furnish their dorms/apartments and buy their books and school supplies as long as they stay in school.

Community Collaboration:

Children of the Night works closely with a variety of community based programs. Psychological and Educational Assessments are provided by Fuller Theological Seminary which involves 2 full days of testing and produces a lengthy written report used for IEP’s & other entitlements. Counseling services are provided by Pepperdine Community Counseling Center.

Planned Parenthood, Valley Community Clinic & the Public Health Department provides medical services unless emergency room or hospitalization is required. Children of the Night boasts over 150 volunteers made up of doctors, dentists, optometrists, psychologists, psychiatrists, hairstylists, chiropractors,

C. Project Outcomes and Evaluation: See Outcomes in Objectives I, II, & III

The Shelter Program

The success of our shelter program is determined by an on-going case management evaluation. Ongoing progress is recorded in our customized software program.

Follow Up Study

Each September, a follow up study of clients served the previous calendar year evaluates the long-term success of our children. This study has consistently shown that 80% or more of the children we served “stay off the streets” and are not dependent on any criminal activity.

On-Site Private School

The success of our school is determined by monthly reports on children’s academic accomplishments which are posted in the hallway of our shelter home.

D. Grant Funds: Will be used to provide adequate care and supervision of the children in our home so they may accomplish the aforementioned goals and objectives stated above.

E. Project Future: Since its inception in 1979, Children of the Night has existed solely through the support of private contributions from individuals, corporations, and foundations. We have a broad base of support including churches, schools, record companies, radio stations, musicians, and movie stars. Children of the Night raises private funds independent of government to support its programs. We write grant proposals, direct mail, electronic mail, participate in social networks, a major gifts campaign and a wills and bequests program.

IV. Governance, Executive Leadership and Key Personnel/Staff Qualifications

The Children of the Night board of directors is made up of 7 members who excel in their professional fields. They are made up of a lawyer, accountant, and insurance broker, professor emeritus who specializes in research methodology, an executive in social media/advertising and a major donor. The board meets quarterly and oversees fiscal management, policy making and program development. We operate as an entire board and not by committee and decisions are made by majority vote.

Key Personnel: **Dr. Lois Lee** - PhD Sociology/Anthropology -JD - Member of California State Bar- Founder/President; **Maribel Becerra** - BA in Sociology – UCLA Director of Case Management (Present – 2008); **Sonia Ventura** (Present – 1993) - BA in English Literature – UCLA -CBEST Certified; On-Site High School Principal

2014 S.L. Gimbel Foundation APPLICATION

V. Project Budget

A) Please provide a detailed line-item budget for your project by completing the table below.
Include all sources of funding for the proposed project.

Line Item Description	Line Item Explanation (Formula/equation used as applicable. Example: 40 books @ \$100 each = \$4000)	Support From Your Agency	Support From Other Funders	Requested Amount From TCF	Line Item Total of Project
Salaries & Payroll Taxes	Admin. Staff-72,800 Programs staff -896,774 Payroll Tax - 63,774	00	93,320	10,000	\$1,033,320
Insurance	Health Insurance-95,000 Facility Insurance-57,700	00	152,700		152,700
Direct service		00	303,300	10,000	313,300
Utilities Expense		00	55,500		55,500
Shelter maint. & Supplies		00	79,300	5,000	84,300
Equipment & Equipmnt.maint.		00	108,900		108,900
Advertisement Expense		00	75,500		75,500
Outside Service		00	86,400		86,400
Admin. Expense		00	69,850		69,850
Travel Expense		00	103,000		103,000
TOTALS:		00	2,057,770	25,000	2,082,770

VI. Sources of Funding: Please list your current sources of funding and amounts.

Secured/Awarded

Name of Funder: Foundation, Corporation, Government	Amount
John W. Carson Foundation - \$300,000	\$50,000
BackPage.com - \$ 200,000	\$50,000
Marisla Fund of OC Foundation - \$40,000	\$40,000
Maurice Marciano Family Foundation - \$25,000	\$25,000

Pending

Name of Funder: Foundation, Corporation, Government	Amount	Decision Date
Dan Murphy Foundation	\$50,000	June 2014
Sharon D. Lund Foundation	\$50,000	June 2014
Rose Hills Foundation	\$100,000	June 2014
Karisma Foundation	\$50,000	June 2014

Confidende Foundation	\$100,000	June 2014
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VII. Financial Analysis

Agency Name: CHILDREN OF THE NIGHT

Most Current Fiscal Year (Dates): From January 2012 To: December 2012

This section presents an overview of an applicant organization's financial health and will be reviewed along with the grant proposal. Provide all the information requested on your entire organization. Include any notes that may explain any extraordinary circumstances. Information should be taken from your most recent 990 and audit. Double Check your figures!

Program to Total Expenses Ratio: Percentage of expenses used to support programming versus how much is spent for general management and fundraising. A general rule is that at least 75 percent of total expenses should be used to support programs – the higher the percentage the better.

Program Expenses	/Total Operating Expenses	= Program Expense Ratio
\$1,779,083	\$2,036,435	87 %
990: Part IX, Column B, Line 25	990: Part IX, Column A, Line 25	

Administrative Expense (100%-Program Expense ratio) per 990 above	Percentage of Organization's Current Total Budget used for Administration (from cover page)	Differential
Programs 87 %	Administration 7 %	Fundraising 6 %

If the differential is above (+) or below (-) 10%, provide an explanation:

Fundraising Expense = \$124,587

Quick Ratio: Measures the level of liquidity and measures only current assets that can be quickly turned to cash. A generally standard Quick Ratio equals 1 or more.

Cash	+ Accounts Receivables	/Current Liabilities	= Quick Ratio
\$317,288	\$56,181	222,503	1.68

Excess or Deficit for the Year:

Excess or (Deficit) Most recent fiscal year end	Excess or (Deficit) Prior fiscal year end
\$ 150,267	\$ (224,593)

Notes:

Diversity of Funding Sources: A financially healthy organization should have a diverse mix of funding sources. Complete those categories that apply to your organization using figures from your most recent fiscal year.

Funding Source	Amount	% of Total Revenue	Funding Source	Amount	% of Total Revenue
Contributions	\$707,638	33 %	Program Fees	\$	
Fundraising/Special Events	\$		Interest Income	\$	
Corp/Foundation Grants	\$1,437,923	66 %	Other:	\$ 5,706	0 %
Government Grants	\$ 5,000	0 %	Other:	\$ 11,391	1 %

Notes:

14530 Sylvan Street Van Nuys, CA 91411
(818) 908-4474 HOTLINE (800) 551-1300
Fax (818) 908-1468 www.childrenofthenight.org



Rescuing America's children from prostitution

2014 BOARD OF DIRECTORS LIST

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JONES**

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CHILDREN OF THE NIGHT**

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DIRECTOR

**DR. ROBERT M. CHRISTIE, PROFESSOR EMERITUS
CALIFORNIA STATE UNIVERSITY**

Children of the Night

2014 - BUDGET

EXPENSES

RESIDENTIAL

WOW

01-510100	Audit	8,500.00	
01-510200	Bank Charges	8,800.00	
01-510250	Interest	700.00	
01-510300	Postage	3,700.00	

TOTAL ADMINISTRATIVE EXPENSES

21,700.00

-

01-511100	Fundraising	25,000.00	
<i>01-511205</i>	<i>Outreach-WOW</i>	-	<i>5,000.00</i>
01-511300	Personnel	1,600.00	

TOTAL ADVERTISEMENT EXPENSE

26,600.00

5,000.00

01-512100	Furnishings	-	
01-512200	College Applications	100.00	
01-512300	College Books & Supplies	6,500.00	
01-512400	College Tuition	200.00	
01-512500	Dorm Deposits	200.00	
01-512600	College SuperCamp	11,000.00	
01-512700	Travel/College Placement	3,700.00	

TOTAL ALUMNI COLLEGE EXPENSE

21,700.00

-

01-513100	Legal Support	2,300.00	
01-513200	Alumni Support Service	6,000.00	
01-513300	Medical/Pharmacy	1,000.00	

TOTAL ALUMNI EXPENSES

9,300.00

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01-514100	Auto Lease	7,000.00	
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01-520100	Allowance in Placement	2,500.00	
01-520110	Birth Certificates	400.00	
01-520120	Birthday Gifts	2,800.00	
01-520130	Bus Tokens	200.00	
01-520150	Clothing & Shoes	13,000.00	
<i>01-520156</i>	<i>School Books & Supplies-WOW</i>		<i>1,000.00</i>
01-520160	Emerg. Trans-Alumni	5,300.00	
01-520165	Emerg. Trans-College	2,500.00	
01-520170	Emerg. Trans- Counseling	1,600.00	
01-520180	Emerg. Trans- Intake	15,000.00	
01-520190	Emerg. Trans. Medical	500.00	
01-520210	Emerg. Trans. Other	1,500.00	
01-520200	Emger. Transp. Shelter Ref.	2,000.00	
01-520220	Family Reunification	6,000.00	
01-520230	Fare to rtn home	13,000.00	

01-520240	Food	96,000.00	
01-520250	Graduation Gifts	400.00	
01-520260	Holiday parties	4,000.00	
<i>01-520255</i>	<i>Government Issued ID-WOW</i>		<i>1,000.00</i>
<i>01-520256</i>	<i>High School Prof. Exam/GED WOW</i>		<i>5,000.00</i>
01-520270	Hygiene Supplies	10,000.00	
01-520280	Indentification	200.00	
01-520290	Medical Services	14,000.00	
<i>01-520295</i>	<i>Hygine Supplies - WOW</i>		<i>1,000.00</i>
01-520310	Parking	4,200.00	
01-520330	Pharmacy	12,000.00	
01-520335	Postage Program	5,400.00	
01-520340	Recreation	27,000.00	
<i>01-520345</i>	<i>SAT Application Fee & Prep Supplies-WOW</i>		<i>1,000.00</i>
01-520350	Sports Program	4,800.00	
01-520360	Mileage	6,000.00	
<i>01-520369</i>	<i>Travel College Placement-WOW</i>		<i>1,000.00</i>
<i>01-520366</i>	<i>Transportation - GED - WOW</i>		<i>2,000.00</i>
01-520380	Van-GAS	8,000.00	
01-520390	Van - Rent	300.00	
TOTAL DIRECT SERVICE EXPENSE		258,600.00	12,000.00

01-521100	Donations to Supporting Org.	1,600.00	-
01-521200	Dues & Subs. -Fundraising	4,000.00	
01-521400	Dues & Subs. Program	1,000.00	
TOTAL DONATIONS & DUES		6,600.00	-

01-521700	Entertainment - Fundraising	250.00	
01-521800	Entertainment- Programs	1,500.00	
01-521900	Entertainment - PR	300.00	
TOTAL ENTERTAINMENT EXPENSE		2,050.00	

01-522100	Computer -Admin.	4,000.00	
01-522200	Computer - Classroom	2,700.00	
01-522300	Computer - Program	3,000.00	
<i>01-522355</i>	<i>Computer & Software-WOW</i>		<i>19,659.00</i>
01-522400	Copier	4,000.00	
01-522600	Equipment- other	3,000.00	
01-522700	Postage Meter	2,300.00	
01-522800	New Van	36,000.00	
TOTAL EQUIPMENT EXPENSE		55,000.00	19,659.00

01-523100	Computer - Admin.	25,500.00	
01-523200	Computer - Classroom	3,000.00	
01-522300	Computer - Program	20,000.00	
01-523400	Copier	100.00	-
01-523600	Van Maintenance - Repair	5,300.00	

TOTAL EQUIPMENT MAINTENANCE EXPENSE **53,900.00** -

01-524100	35th Anniversary	10,000.00	
01-524200	Direct Mail Account	10,000.00	
01-524300	Postage - Fundraising	3,900.00	
01-524400	Printing	25,000.00	

TOTAL FUNDRAISING EXPENSE **48,900.00** -

01-525100	Apartment Furnishing	2,000.00	
01-525200	Bus Pass	900.00	
01-525300	HOUsehold Supplies	1,600.00	
01-525500	Work Clothes	200.00	

TOTAL INDEPENDENT LIVING EXPENSE **4,700.00** -

01-526100	Auto Insurance	1,300.00	
01-526200	Dir. & Officers Liability	6,000.00	
01-526300	Fire/Property	3,000.00	
01-526400	General Liability	5,700.00	
01-526500	Health	95,000.00	
01-526600	Life Insurance	4,500.00	
01-526700	License / Surety Bond	200.00	
01-526750	Malpractice	4,000.00	
01-526800	Umbrella	3,000.00	
01-526900	Workman's compensation	30,000.00	

TOTAL INSURANCE EXPENSE **152,700.00** -

01-527100	Licensing Fees - Fingerprinting	1,600.00	
01-527200	Licensing Fees - General	5,000.00	
01-527300	Property Taxes	900.00	
01-527400	Income Tax	2,000.00	

TOTAL LICENSING FEES & TAXES EXPENSE **9,500.00** -

01-530100	Airconditioning & Heating	3,000.00	
01-530200	Carpeting / Flooring	600.00	
01-530300	Electrical / Plumbing	15,000.00	
01-530400	Furnishings	800.00	
01-530500	Materials - Paint & Hardware	4,200.00	
01-530600	Rent - Storage	1,600.00	
01-530700	Security Alarms	7,500.00	
01-530900	Maintenance - Other	10,800.00	

TOTAL MAINTENANCE OF SHELTER **43,500.00** -

01-540100	Books & School Supplies	6,500.00	
01-540200	Classroom Furniture	500.00	
01-540300	College Prep- Camp	600.00	
01-540400	Grad. Night at Disneyland	2,500.00	

01-540500	High School Prof Exam/GED	1,600.00	
01-540600	SAT Appliation Fee	300.00	
01-540800	Kumon Rewards	3,000.00	
01-540900	Subs. & Dues	400.00	
TOTAL ON-SITE SCHOOL EXPENSE		15,400.00	-

01-560100	Fundraising	200.00	
01-560200	Gardener	3,900.00	
01-560300	Legal	100.00	
01-560600	Maintenance Person	27,500.00	
01-560700	Payroll Services	6,000.00	
01-560750	Program Development	7,000.00	
01-560800	External Relations	41,000.00	
01-560900	Sport Coaches	700.00	
TOTAL OUTSIDE SERVICE EXPENSE		86,400.00	-

01-570100	Administrative Staff	72,800.00	
01-570200	Case Management Staff	391,600.00	
01-570300	Child Care Staff	292,296.00	
01-570500	Kitchen Staff	82,000.00	
01-570700	School Staff	72,360.00	
<i>01-570855</i>	<i>Program Executive-WOW</i>		<i>40,000.00</i>
<i>01-570855</i>	<i>Social Security Case Manager- wow</i>		<i>35,360.00</i>
<i>01-570855</i>	<i>Director Online Education-wow</i>		<i>45,000.00</i>
<i>01-570855</i>	<i>Administrative Assistant-wow</i>		<i>36,400.00</i>
<i>01-570855</i>	<i>4 Tutors-wow</i>		<i>90,480.00</i>
01-570950	Payroll Taxes	63,774.00	16,200.00
01-570800	Employee Benefits	58,490.00	15,329.00
TOTAL PAYROLL EXPENSE		1,033,320.00	278,769.00

01-580200	Emergency Transportation	2,500.00	
01-580450	Law Enforcement Training Materials	1,000.00	
01-580700	Victim Services	100.00	
TOTAL RESCUE FROM PIMPS / PROSECUTION		3,600.00	-

01-581100	Continuing Education	9,500.00	
01-581200	Christmas Party Staff	1,000.00	
01-581300	Staff Development	2,500.00	
01-581500	Staff Training	1,000.00	
TOTAL STAFF DEVELOPMENT		14,000.00	-

01-591100	House	16,000.00	
01-591200	Kitchen	6,800.00	
01-591300	Office	18,000.00	
<i>01-591355</i>	<i>Office Supplies-WOW</i>		<i>2,500.00</i>
<i>01-591375</i>	<i>Postage -WOW</i>	-	<i>2,600.00</i>
<i>01-591365</i>	<i>Outreach Supplies - WOW</i>		<i>5,000.00</i>

TOTAL SUPPLIES EXPENSE **40,800.00** **10,100.00**

01-592100	Travel- Fundrasing	3,000.00	
01-592200	Travel - Program	100,000.00	
<i>01-592305</i>	<i>Travel-WOW</i>		<i>40,000.00</i>

TOTAL TRAVEL EXPENSE **103,000.00** **40,000.00**

01-593200	Telephone -Hotline	3,500.00	
01-593300	Telephone - Programs	17,000.00	
<i>01-593305</i>	<i>Telephone - WOW</i>		<i>2,500.00</i>
01-593400	Utilitties - Gas & Electricity	35,000.00	-

TOTAL UTILITITES EXPENSE **55,500.00** **2,500.00**

01-594100	Volunteer Recognition	9,000.00	
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2,082,770.00 **368,028.00**

TOTAL BUDGET **\$ 2,450,798.00**

Children of the Night Financial Statement For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
REVENUES						
01-411000 Contributions	\$2,115,855.89	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-411105 Contributions - WOW	\$0.00	\$0.00	0.0%	\$30,000.00	\$0.00	0.0%
01-414600 Gift-in-kind	\$4,463.64	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-415000 Refunds	\$7,730.05	\$0.00	0.0%	\$0.00	\$0.00	0.0%
TOTAL REVENUES	\$2,128,049.58	\$0.00	0.0%	\$30,000.00	\$0.00	0.0%
EXPENSES						
ADMINISTRATIVE EXPENSES						
01-510100 Audit	\$8,450.00	\$7,000.00	120.7%	\$0.00	\$0.00	0.0%
01-510200 Bank Charges	\$8,789.27	\$7,200.00	122.1%	\$0.00	\$0.00	0.0%
01-510250 Interest	\$723.46	\$100.00	723.5%	\$0.00	\$0.00	0.0%
01-510300 Postage Admin	\$3,604.72	\$3,500.00	103.0%	\$0.00	\$0.00	0.0%
TOTAL ADMINISTRATIVE EXPENSES	\$21,567.45	\$17,800.00	121.2%	\$0.00	\$0.00	0.0%
ADVERTISEMENT						
01-511100 Fundraising	\$24,067.66	\$23,000.00	104.6%	\$0.00	\$0.00	0.0%
01-511205 Outreach - WOW	\$0.00	\$0.00	0.0%	\$488.65	\$2,300.00	21.2%
01-511300 Personnel	\$1,543.79	\$800.00	193.0%	\$0.00	\$0.00	0.0%
TOTAL ADVERTISEMENT	\$25,611.45	\$23,800.00	107.6%	\$488.65	\$2,300.00	21.2%
ALUMNI COLLEGE EXPENSES						
01-512100 Furnishings	\$0.00	\$200.00	0.0%	\$0.00	\$0.00	0.0%
01-512200 College Applications	\$0.00	\$100.00	0.0%	\$0.00	\$0.00	0.0%
01-512300 College Books & Supplies	\$6,417.09	\$5,000.00	128.3%	\$0.00	\$0.00	0.0%
01-512400 College Tuition	\$116.74	\$1,000.00	11.7%	\$0.00	\$0.00	0.0%
01-512500 Dorm Deposits	\$250.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-512600 College Super Camp	\$10,200.46	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-512700 Travel/College Placement	\$3,273.62	\$1,500.00	218.2%	\$0.00	\$0.00	0.0%
TOTAL ALUMNI COLLEGE EXPENSES	\$20,257.91	\$7,800.00	259.7%	\$0.00	\$0.00	0.0%

Children of the Night Financial Statement

For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
ALUMNI EXPENSES						
01-513100	Legal Support	\$2,246.50	449.3%	\$0.00	\$0.00	0.0%
01-513200	Alumni Support Service	\$6,350.16	211.7%	\$0.00	\$0.00	0.0%
01-513300	Medical/Pharmacy	\$480.00	96.0%	\$0.00	\$0.00	0.0%
	TOTAL ALUMNI EXPENSES	\$9,076.66	226.9%	\$0.00	\$0.00	0.0%
AUTO EXPENSES						
01-514100	Auto Lease	\$6,981.68	99.7%	\$0.00	\$0.00	0.0%
	TOTAL AUTO EXPENSES	\$6,981.68	99.7%	\$0.00	\$0.00	0.0%
DIRECT SERVICE						
01-520100	Allowance in Placement	\$2,255.00	56.4%	\$0.00	\$0.00	0.0%
01-520110	Birth Certificates	\$383.45	127.8%	\$0.00	\$0.00	0.0%
01-520120	Birthday Gifts	\$2,706.82	108.3%	\$0.00	\$0.00	0.0%
01-520130	Bus Tokens	\$173.50	86.8%	\$0.00	\$0.00	0.0%
01-520150	Clothing & Shoes	\$12,218.79	222.2%	\$0.00	\$0.00	0.0%
01-520156	School Books & Supplies - WOW	\$0.00	0.0%	\$825.00	\$0.00	0.0%
01-520160	Emerg Transp - Alumni	\$5,291.37	105.8%	\$0.00	\$0.00	0.0%
01-520165	Emerg Transp - College	\$2,352.28	156.8%	\$0.00	\$0.00	0.0%
01-520170	Emerg Transp - Counseling	\$1,573.98	196.7%	\$0.00	\$0.00	0.0%
01-520180	Emerg Transp - Intake	\$14,321.94	130.2%	\$0.00	\$0.00	0.0%
01-520190	Emerg Transp - Medical	\$499.86	100.0%	\$0.00	\$0.00	0.0%
01-520200	Emerg Transp - For Shelter Refter	\$1,051.27	0.0%	\$0.00	\$0.00	0.0%
01-520210	Emerg Transp - Other	\$1,395.94	55.8%	\$0.00	\$0.00	0.0%
01-520220	Family Reunification	\$5,979.94	1,196.0%	\$0.00	\$0.00	0.0%
01-520230	Fare To Return Home	\$12,252.33	163.4%	\$0.00	\$0.00	0.0%
01-520240	Food	\$96,327.15	120.4%	\$0.00	\$0.00	0.0%
01-520250	Graduation Gifts	\$326.23	32.6%	\$0.00	\$0.00	0.0%
01-520255	Government Issued Identification - WOW	\$0.00	0.0%	\$58.00	\$0.00	0.0%
01-520256	High School Prof Exam/GED - WOW	\$0.00	0.0%	\$4,726.07	\$0.00	0.0%
01-520260	Holiday Parties	\$3,931.77	65.5%	\$0.00	\$0.00	0.0%
01-520265	Household Supplies - WOW	\$0.00	0.0%	\$650.00	\$0.00	0.0%

Children of the Night Financial Statement

For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
01-520270	Hygiene Supplies	\$9,782.56	195.7%	\$0.00	\$0.00	0.0%
01-520280	Identification	\$170.00	28.3%	\$0.00	\$0.00	0.0%
01-520290	Medical Services	\$13,033.49	113.3%	\$0.00	\$0.00	0.0%
01-520300	Outside Counseling	\$10.00	5.0%	\$0.00	\$0.00	0.0%
01-520310	Parking	\$4,137.09	165.5%	\$0.00	\$0.00	0.0%
01-520330	Pharmacy	\$11,165.09	279.1%	\$0.00	\$0.00	0.0%
01-520335	Postage Program	\$5,368.04	134.2%	\$0.00	\$0.00	0.0%
01-520340	Recreation	\$28,264.01	113.1%	\$0.00	\$0.00	0.0%
01-520345	SAT Application Fee & Prep Supplies - WOW	\$0.00	0.0%	\$22.00	\$0.00	0.0%
01-520350	Sports Program	\$4,793.79	191.8%	\$0.00	\$0.00	0.0%
01-520360	Mileage	\$5,849.02	146.2%	\$0.00	\$0.00	0.0%
01-520366	Transportation GED - WOW	\$0.00	0.0%	\$1,641.34	\$0.00	0.0%
01-520369	Travel/College Placement - WOW	\$0.00	0.0%	\$66.45	\$0.00	0.0%
01-520380	Van - Gas	\$7,884.61	98.6%	\$0.00	\$0.00	0.0%
01-520390	Van - Rent	\$206.08	0.0%	\$0.00	\$0.00	0.0%
	TOTAL DIRECT SERVICE	\$253,705.40	129.4%	\$7,988.86	\$0.00	0.0%
DONATIONS & DUES						
01-521100	Donations to Supporting Organizations	\$1,553.66	310.7%	\$0.00	\$0.00	0.0%
01-521200	Dues & Subscriptions - Fundraising	\$3,973.20	79.5%	\$0.00	\$0.00	0.0%
01-521300	Dues & Subscriptions - Outreach	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-521400	Dues & Subscriptions - Program	\$998.62	20.0%	\$0.00	\$0.00	0.0%
	TOTAL DONATIONS & DUES	\$6,525.48	59.3%	\$0.00	\$0.00	0.0%
ENTERTAINMENT						
01-521550	Entertainment - Administration	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-521600	Entertainment - Clients	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-521700	Entertainment - Fundraising	\$198.57	39.7%	\$0.00	\$0.00	0.0%
01-521800	Entertainment - Program	\$1,290.09	129.0%	\$0.00	\$0.00	0.0%
01-521900	Entertainment - Public Relation	\$183.15	91.6%	\$0.00	\$0.00	0.0%
	TOTAL ENTERTAINMENT	\$1,671.81	83.6%	\$0.00	\$0.00	0.0%
EQUIPMENT						

Children of the Night Financial Statement

For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
01-522004	Call Center Construction -WOW	\$0.00	0.0%	\$95,195.53	\$100,000.00	95.2%
01-522100	Computer - Administration	\$3,187.43	91.1%	\$0.00	\$0.00	0.0%
01-522200	Computer - Classroom	\$2,767.71	138.4%	\$0.00	\$0.00	0.0%
01-522300	Computer - Program	\$641.60	9.2%	\$0.00	\$0.00	0.0%
01-522355	Computers & software - WOW	\$0.00	0.0%	\$8,062.07	\$26,488.00	30.4%
01-522400	Copier	\$3,913.72	87.0%	\$0.00	\$0.00	0.0%
01-522455	Office Furnishings -WOW	\$0.00	0.0%	\$0.00	\$10,000.00	0.0%
01-522600	Equipment - Other	\$3,358.65	1,679.3%	\$0.00	\$0.00	0.0%
01-522700	Postage Meter	\$2,216.80	49.3%	\$0.00	\$0.00	0.0%
TOTAL EQUIPMENT		\$16,085.91	74.1%	\$21,700.00	\$103,257.60	75.7%
EQUIPMENT MAINTENANCE						
01-523100	Computer - Administration	\$25,610.41	160.1%	\$0.00	\$0.00	0.0%
01-523200	Computer - Classroom	\$1,144.84	32.7%	\$0.00	\$0.00	0.0%
01-523300	Computer - Program	\$28,440.73	189.6%	\$0.00	\$0.00	0.0%
01-523400	Copier	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-523600	Van Maintenance - Repair	\$5,250.72	75.0%	\$0.00	\$0.00	0.0%
TOTAL EQUIPMENT MAINTENANCE		\$60,446.70	145.0%	\$41,700.00	\$0.00	0.0%
FUNDRAISING EXPENSES						
01-524200	Direct Mail Account	\$9,315.86	37.3%	\$0.00	\$0.00	0.0%
01-524300	Postage Fundraising	\$3,861.33	48.3%	\$0.00	\$0.00	0.0%
01-524400	Printing	\$24,691.60	98.8%	\$0.00	\$0.00	0.0%
TOTAL FUNDRAISING EXPENSES		\$37,868.79	65.3%	\$8,000.00	\$0.00	0.0%
INDEPENDENT LIVING						
01-525100	Apartment Furnishing	\$1,073.32	1,073.3%	\$0.00	\$0.00	0.0%
01-525200	Bus Pass	\$834.46	834.5%	\$0.00	\$0.00	0.0%
01-525300	Household Supplies	\$1,544.75	1,544.8%	\$0.00	\$0.00	0.0%
01-525400	Travel	\$268.00	53.6%	\$0.00	\$0.00	0.0%
01-525500	Work Clothes	\$166.64	166.6%	\$0.00	\$0.00	0.0%
TOTAL INDEPENDENT LIVING		\$3,887.17	431.9%	\$900.00	\$0.00	0.0%

Children of the Night Financial Statement

For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
INSURANCE						
01-526100	Auto Insurance	\$1,287.36	36.8%	\$0.00	\$0.00	0.0%
01-526200	Dir & Officers Liability	\$5,913.49	236.5%	\$0.00	\$0.00	0.0%
01-526300	Fire/Property	\$3,075.53	102.5%	\$0.00	\$0.00	0.0%
01-526400	General Liability	\$6,171.22	94.9%	\$0.00	\$0.00	0.0%
01-526500	Health	\$94,990.69	95.0%	\$0.00	\$0.00	0.0%
01-526600	Life Insurance	\$4,493.10	93.6%	\$0.00	\$0.00	0.0%
01-526700	License/Surety Bond	\$120.00	60.0%	\$0.00	\$0.00	0.0%
01-526750	Malpractice	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-526800	Umbrella	\$2,749.35	91.6%	\$0.00	\$0.00	0.0%
01-526900	Workmen's Compensation	\$27,722.26	46.2%	\$0.00	\$0.00	0.0%
TOTAL INSURANCE		\$146,523.00	77.9%	\$0.00	\$0.00	0.0%
LICENSING FEES & TAXES						
01-527100	Licensing Fees - Fingerprinting	\$1,599.00	64.0%	\$0.00	\$0.00	0.0%
01-527200	Licensing Fees - General	\$4,718.85	104.9%	\$0.00	\$0.00	0.0%
01-527300	Property Taxes	\$844.05	56.3%	\$0.00	\$0.00	0.0%
01-527400	Income Tax	\$1,777.00	71.1%	\$0.00	\$0.00	0.0%
TOTAL LICENSING FEES & TAXES		\$8,938.90	81.3%	\$0.00	\$0.00	0.0%
MAINTENANCE OF SHELTER HOME						
01-530100	Airconditioning & Heating	\$5,813.51	145.3%	\$0.00	\$0.00	0.0%
01-530200	Carpeting/Flooring	\$575.09	115.0%	\$0.00	\$0.00	0.0%
01-530300	Electrical/Plumbing	\$15,174.13	116.7%	\$0.00	\$0.00	0.0%
01-530400	Furnishing	\$4,093.84	0.0%	\$0.00	\$0.00	0.0%
01-530500	Materials - Paint & Hardware (Interior & Exterio	\$4,323.93	4,323.9%	\$0.00	\$0.00	0.0%
01-530600	Rent - Storage	\$1,521.00	84.5%	\$0.00	\$0.00	0.0%
01-530700	Security Alarms	\$7,336.84	97.8%	\$0.00	\$0.00	0.0%
01-530900	Maintenance - Other	\$3,157.54	0.0%	\$0.00	\$0.00	0.0%
TOTAL MAINTENANCE OF SHELTER HOME		\$41,995.88	156.1%	\$0.00	\$0.00	0.0%
ON-SITE SCHOOL						
01-540100	Books & School Supplies	\$7,848.38	120.7%	\$0.00	\$0.00	0.0%

Children of the Night Financial Statement

For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
01-540200	Classroom Furniture	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-540300	College Prep - Camp	\$588.61	15.9%	\$0.00	\$0.00	0.0%
01-540400	Grad night at Disneyland	\$2,310.04	231.0%	\$0.00	\$0.00	0.0%
01-540500	High School Prof Exam/GED	\$1,511.00	188.9%	\$0.00	\$0.00	0.0%
01-540600	SAT Application Fee	\$219.00	109.5%	\$0.00	\$0.00	0.0%
01-540700	SAT Preparation Supplies	\$52.25	0.0%	\$0.00	\$0.00	0.0%
01-540800	Kumon Rewards	\$2,260.00	2,260.0%	\$0.00	\$0.00	0.0%
01-540900	Subscription & Dues	\$320.00	42.7%	\$0.00	\$0.00	0.0%
TOTAL ON-SITE SCHOOL		\$15,109.28	111.5%	\$0.00	\$0.00	0.0%
OUTSIDE SERVICES						
01-560100	Fundraising	\$159.52	159.5%	\$0.00	\$0.00	0.0%
01-560200	Gardener	\$3,810.00	100.3%	\$0.00	\$0.00	0.0%
01-560300	Legal	\$25.00	12.5%	\$0.00	\$0.00	0.0%
01-560500	Executive Compensation Evaluation	\$10,897.95	0.0%	\$0.00	\$0.00	0.0%
01-560600	Maintenance Person	\$27,131.00	67.8%	\$0.00	\$0.00	0.0%
01-560700	Payroll Services	\$5,898.70	98.3%	\$0.00	\$0.00	0.0%
01-560750	Program Development	\$6,554.03	218.5%	\$0.00	\$0.00	0.0%
01-560800	External Relations	\$40,826.14	90.7%	\$0.00	\$0.00	0.0%
01-560900	Sport Coaches	\$675.00	45.0%	\$0.00	\$0.00	0.0%
TOTAL OUTSIDE SERVICES		\$95,977.34	96.4%	\$0.00	\$0.00	0.0%
PAYROLL						
01-570100	Administrative Staff	\$156,133.75	86.7%	\$0.00	\$0.00	0.0%
01-570200	Case Management Staff	\$407,282.83	135.8%	\$0.00	\$0.00	0.0%
01-570300	Child Care Staff	\$330,195.06	122.3%	\$0.00	\$0.00	0.0%
01-570500	Kitchen Staff	\$80,008.62	106.7%	\$0.00	\$0.00	0.0%
01-570700	School Staff	\$36,566.64	81.3%	\$0.00	\$0.00	0.0%
01-570855	WOW Staff	\$0.00	0.0%	\$121,124.23	\$296,000.00	40.9%
01-570900	Withheld Taxes of Employees	(\$473.52)	0.0%	\$0.00	\$0.00	0.0%
01-570950	Payroll Taxes	\$20,432.91	16.3%	\$0.00	\$0.00	0.0%
TOTAL PAYROLL		\$1,030,146.29	103.5%	\$121,124.23	\$296,000.00	40.9%

Children of the Night Financial Statement For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %
RESCUE FROM PIMPS/PROSECUTION						
01-580100	Clothing	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-580200	Emergency Transportation	\$2,097.66	2.097.7%	\$0.00	\$0.00	0.0%
01-580300	Food	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-580400	Gas	\$20.00	40.0%	\$0.00	\$0.00	0.0%
01-580450	Law Enforcement Training Materials	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-580530	Supplies	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-580600	Travel	\$0.00	0.0%	\$0.00	\$0.00	0.0%
01-580700	Victim Services	\$24.99	8.3%	\$0.00	\$0.00	0.0%
TOTAL RESCUE FROM PIMPS/PROSECUTION		\$2,142.65	214.3%	\$0.00	\$0.00	0.0%
STAFF DEVELOPMENT						
01-581100	Continuing Education	\$9,405.13	81.8%	\$0.00	\$0.00	0.0%
01-581200	Christmas Party/Staff	\$508.81	8.9%	\$0.00	\$0.00	0.0%
01-581300	Staff Development	\$3,008.53	107.4%	\$0.00	\$0.00	0.0%
01-581500	Staff Training	\$667.75	44.5%	\$0.00	\$0.00	0.0%
TOTAL STAFF DEVELOPMENT		\$13,590.22	63.2%	\$0.00	\$0.00	0.0%
SUPPLIES						
01-591100	House	\$15,328.85	102.2%	\$0.00	\$0.00	0.0%
01-591200	Kitchen	\$6,864.85	114.4%	\$0.00	\$0.00	0.0%
01-591300	Office	\$16,940.88	112.9%	\$0.00	\$0.00	0.0%
01-591355	Office Supplies - WOW	\$0.00	0.0%	\$362.50	\$13,000.00	2.8%
01-591365	Outreach Supplies - WOW	\$0.00	0.0%	\$84.26	\$0.00	0.0%
01-591375	Postage - WOW	\$0.00	0.0%	\$48.59	\$2,600.00	1.9%
01-591400	Outreach	\$58.00	0.0%	\$0.00	\$0.00	0.0%
TOTAL SUPPLIES		\$39,192.58	108.9%	\$495.35	\$15,600.00	3.2%
TRAVEL						
01-592100	Travel - Fundraising	\$2,277.90	41.4%	\$0.00	\$0.00	0.0%
01-592200	Travel - Program	\$107,838.34	165.9%	\$0.00	\$0.00	0.0%
01-592305	Travel - WOW	\$0.00	0.0%	\$6,959.57	\$10,000.00	69.6%
TOTAL TRAVEL		\$110,116.24	156.2%	\$6,959.57	\$10,000.00	69.6%

Children of the Night Financial Statement

For the year ended 12-31-13

	Residential	Budget	Budget %	WOW	WOW Budget	WOW Budget %	
UTILITIES							
01-593200	Telephone - Hotline/800 number	\$3,302.38	\$4,000.00	\$2.6%	\$0.00	\$0.00	0.0%
01-593300	Telephone - Program	\$16,676.69	\$25,000.00	66.7%	\$0.00	\$0.00	0.0%
01-593305	Telephone - WOW	\$0.00	\$0.00	0.0%	\$1,161.75	\$0.00	0.0%
01-593400	Utilities - Gas Water & Electricity	\$36,718.46	\$37,000.00	99.2%	\$0.00	\$0.00	0.0%
01-593405	Utilities Gas Water & Electricity-WOW	\$0.00	\$0.00	0.0%	\$0.00	\$2,400.00	0.0%
TOTAL UTILITIES		\$56,697.53	\$66,000.00	85.9%	\$1,161.75	\$2,400.00	48.4%
VOLUNTEER RECOGNITION							
01-594100	Volunteer Recognition	\$8,784.22	\$10,000.00	87.8%	\$0.00	\$0.00	0.0%
TOTAL VOLUNTEER RECOGNITION		\$8,784.22	\$10,000.00	87.8%	\$0.00	\$0.00	0.0%
RENOVATION							
01-595100	Renovation	\$14,404.53	\$2,500.00	576.2%	\$0.00	\$0.00	0.0%
TOTAL RENOVATION		\$14,404.53	\$2,500.00	576.2%	\$0.00	\$0.00	0.0%
INTERNATIONAL SHELTER							
01-596100	International Shelter	\$26,516.84	\$25,750.00	103.0%	\$0.00	\$0.00	0.0%
Total INTERNATIONAL SHELTER		\$26,516.84	\$25,750.00	103.0%	\$0.00	\$0.00	0.0%
TOTAL EXPENSES		\$2,073,821.91	\$1,959,100.00	105.9%	\$241,476.01	\$462,788.00	52.2%
BEGINNING FUND BALANCE		\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
NET SURPLUS/(DEFICIT)		\$54,227.67	\$0.00	0.0%	(\$211,476.01)	\$0.00	0.0%
ENDING FUND BALANCE		\$54,227.67	\$0.00	0.0%	(\$211,476.01)	\$0.00	0.0%

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	234,346.	187,477.	23,435.	23,434.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	700,217.	638,641.	49,582.	11,994.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	143,661.	126,991.	11,224.	5,446.
10 Payroll taxes	117,624.	103,975.	9,190.	4,459.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	6,973.	4,881.	2,092.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	23,623.	2,126.	709.	20,788.
13 Office expenses	35,081.	29,819.	3,508.	1,754.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	79,388.	74,625.		4,763.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	97.	77.	10.	10.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	66,702.	66,702.		
23 Insurance	26,862.	24,176.	2,149.	537.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>INCOME TAXES</u>	2,380.	2,142.	238.	
b <u>CLIENT SUPPORT SERVICES</u>	203,029.	203,029.		
c <u>REPAIRS AND MAINTENANCE</u>	105,320.	94,788.	10,532.	
d <u>OUTSIDE SERVICES</u>	55,573.	44,459.	5,557.	5,557.
e All other expenses <u>SEE SCH O</u>	235,559.	175,175.	14,539.	45,845.
25 Total functional expenses. Add lines 1 through 24e	2,036,435.	1,779,083.	132,765.	124,587.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

CHILDREN OF THE NIGHT

Financial Accounting For

The S.L. Gimbel Foundation

Grant of \$25,000 - 06/05/12

SALARY EXPENSE- FROM (1/01/13 - 1/31/13)

Programs	3,582.54
Hot Line - Evening Shift	2,253.13
Kitchen Staff	1,905.92
School Staff	2,749.84
TOTAL SALARY EXPENSE	10,491.43

OPERATING EXPENSES - FROM (1/01/13 - 1/31/13)

Clothing and Shoes	245.47
Emerg. Transportation - Alumni	1,068.37
Family Reunification	112.94
Fare to Return Home	1,173.49
Food	9,142.21
Parking	123.25
Sports Program	55.10
Mileage	473.81
TOTAL DIRECT SERVICE EXPENSE	12,394.64

Copier	320.71
Computer - Classroom	464.00
Computer - Programs	1,337.10
TOTAL EQUIPMENT AND MAINTENANCE EXPENSE	2,121.81

TOTAL: \$ 25,007.88

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: April 11, 2001

Person to Contact:
Tonya Martin 31-07387
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 8:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
95-3130408

Children of the Night
% Lois Lee
14530 Sylvan Street
Van Nuys, CA 91411

Dear Sir or Madam:

This letter is in response to your telephone call requesting a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in December 1983 granting 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 sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

Children of the Night
95-3130408

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.

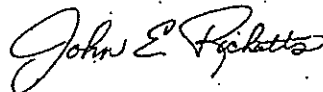
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the 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



Serving the Counties of Riverside and San Bernardino

S. L. Gimbel Foundation Fund

BOARD OF DIRECTORS July 24, 2014

James Cuevas
Chair of the Board

Philip Savage IV
Vice Chair of the Board

Pat Spafford, CPA
Chief Financial Officer

Sean Varner
Secretary of the Board

Glenda Bayless

Sergio Bohon

Rabbi Hillel Cohn

Andrea Dutton

Robert Fey

Paul Granillo

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Kirk Harns

Dr. Albert Karnig

D. Matthew Pim

Patrick O'Reilly

Rose Salgado

Beverly Stephenson

Grover Trask
Immediate Past Board Chair

Dr. Jonathan Lorenzo Yorba
President and CEO

Dr. Lois Lee
President

Children of the Night
14530 Sylvan Street
Van Nuys, CA 91411

Dear Dr. Lee:

Congratulations! A grant has been approved for **Children of the Night** in the amount of **\$25,000** from the S.L. Gimbel Foundation. The **performance period for this grant is August 1, 2014 to July 31, 2015**. Additional funding beyond the performance period is not guaranteed. It is highly recommended that alternative funding sources be sought accordingly. The grant is to support the following as specified in your proposal:

Children of the Night Home: Provide adequate care and supervision for America's child prostitutes who seek refuge in our shelter/home.

This grant is subject to the terms outlined in the enclosed Grant Agreement. After you have reviewed the terms and conditions of the Grant Agreement, please sign and date the enclosed copy and return the original copy to The Community Foundation within the next two weeks. Please retain a copy of the signed agreement for your records. Funds will be released upon receipt of the signed Grant Agreement.

A condition of this grant is that you agree to submit the Grant Evaluation Form which includes a narrative report and fiscal report. The **Grant Evaluation is due on August 15, 2015** and a copy will be available online at www.thecommunityfoundation.net under Grants/Forms.

If you have any questions, please call me at 951-684-4192 ext. 114 or email me at ccudiamat@thecommunityfoundation.net.

Sincerely,

Celia Cudiamat
Executive Vice President

Children of the Night 20140445 GIMB1/2

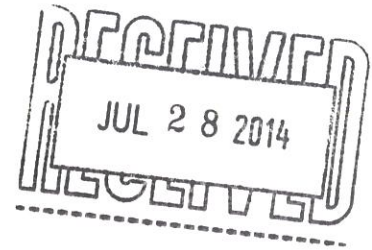


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with National Standards for
U.S. Community Foundations



Serving the Counties of Riverside and San Bernardino

S. L. Gimbel Foundation Fund



BOARD OF DIRECTORS July 24, 2014

James Cuevas
Chair of the Board

Philip Savage IV
Vice Chair of the Board

Pat Spafford, CPA
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If you have any questions, please call me at 951-684-4192 ext. 114 or email me at ccudiamat@thecommunityfoundation.net.

Sincerely,

Celia Cudiamat
Executive Vice President

Children of the Night 20140445 GIMB1/2



Confirmed in Compliance
with National Standards for
U.S. Community Foundations

3700 Sixth Street, Suite 200 ~ Riverside, California 92501
P: 951.241.7777 ~ F: 951.684.1911 ~ www.thecommunityfoundation.net

2014 S.L. Gimbel Foundation Fund

Grant Agreement

Organization: Children of the Night
Grant Amount: \$ 25,000 **Grant Number:** 20140445
Grant Period: August 1, 2014 through July 31, 2015 (Final report due by August 15, 2015)
Purpose: Children of the Night Home: Provide adequate care and supervision for America's child prostitutes who seek refuge in our shelter/home.

1. Use of Grant Funds

Grant funds must be expended within the grant period, for the purpose and objectives described in your grant proposal. Grant funds may not be expended for any other purpose without prior written approval by The Community Foundation. If there are significant difficulties in making use of the funds as specified in your proposal, or if the grant funds cannot be spent within the grant period, notify us in writing promptly.

Formal requests for extensions or variances must be submitted to the Foundation's Board of Directors for approval a minimum of 60 days before the end of the grant period.

Requests for variances or extensions are reviewed on a case-by-case basis and approved by the Board of Directors. If a request is denied, unused funds must be immediately refunded to the Foundation.

2. Payment of Grant Funds

The grant funds will be paid in full by the Foundation upon receipt of the signed Grant Agreement. Challenge grant funds will be paid in full upon receipt of the signed Grant Agreement and upon receipt of documentation providing evidence that condition(s) of the challenge grant has/have been met.

3. Certification and Maintenance of Exempt Organization Status

This grant is specifically conditioned upon Grantee's status as an eligible grantee of The Community Foundation. The Foundation has obtained a copy of the Grantee's IRS determination letter. Grantee confirms that it has not had any change in its tax-exempt status, and shall notify the Foundation immediately of any such change.

4. Final Report and Records

The Grantee will submit the Grant Evaluation report per the deadline set forth in the award letter. This report includes a narrative on outcomes based on goals and objectives set forth in the grant proposal and an expenditure report documenting use of grant funds. If equipment was purchased, copies of receipts need to be included.

5. Grantee's Financial Responsibilities

Grantee will keep records of receipts and expenditures of grant funds and other supporting documentation related to the grant at least four (4) years after completion of the grant and will make such records of receipts, expenditures and supporting documentation available to the Foundation upon request.

6. Publicity

The Community Foundation recommends publicity for the grant and acknowledging The Community Foundation in internal correspondence, brochures as appropriate; newsletters, annual reports and email blasts or e-newsletters.

The credit line of "Made possible in part by a grant from the **"S.L. Gimbel Foundation Advised Fund at The Community Foundation – Inland Southern California"** is suggested. When your donors are listed in printed materials, include the S.L. Gimbel Foundation Advised Fund at The Community Foundation in the appropriate contribution size category. When

publishing our name, please note the "The" at the beginning of our name is a legal part of our name. It should always be used and capitalized. Attaching our logo is also appreciated. Our logo can be downloaded from our website at www.thecommunityfoundation.net.

7. Indemnification

In the event that a claim of any kind is asserted against the Grantee or the Foundation related to or arising from the project funded by the Grant and a proceeding is brought against the Foundation by reason of such claim, the Grantee, upon written notice from the Foundation, shall, at the Grantee's expense, resist or defend such action or proceeding, at no cost to the Foundation, by counsel approved by the Foundation in writing.

Grantee hereby agrees, to the fullest extent permitted by law, to defend, indemnify, and hold harmless the Foundation, its offices, directors, employees, and agents, from and against any and all claims, liabilities, losses, and expenses (including reasonable attorneys' fees) directly, indirectly, wholly, or partially arising from or in connection with any act or omission by Grantee, its employees, or agents in applying for or accepting the Grant, in expending or applying the Grant funds or in carrying out any project or program supported by the Grant, except to the extent that such claims, liabilities, losses, and expenses arise from or in connection with any bad faith act or omission by the Foundation, its officers, directors, employees, or agent.

8. Termination

The Community Foundation may terminate this agreement, withhold payments, or both at any time, if, in the Community Foundation's judgment: a) The Community Foundation is not satisfied with the quality of the Grantee's progress toward achieving the project goals and objectives; b) the Grantee dissolves or fails to operate; c) the Grantee fails to comply with the terms and conditions of this agreement.

9. Limitation of Support

This Agreement contains the entire agreement between the parties with respect to the Grant and supersedes any previous oral or written understandings or agreements.

I have read and agree to the terms and conditions of the Grant Agreement.



Signature



Printed Name



Date



Title

Organization: 18767 Children of the Night
Grant Number: 20140445





Serving the Counties of Riverside and San Bernardino

S. L. Gimbel Foundation Fund

BOARD OF DIRECTORS August 6, 2014

James Cuevas
Chair of the Board

Philip Savage IV
Vice Chair of the Board

Pat Spafford, CPA
Chief Financial Officer

Sean Varner
Secretary of the Board

Dr. Lois Lee
President
Children of the Night
14530 Sylvan Street
Van Nuys, CA 91411

Dear Dr. Lee:

Glenda Bayless

Sergio Bohon

Rabbi Hillel Cohn

Andrea Dutton

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Paul Granillo

Stanley Grube

Kirk Harns

Dr. Albert Karnig

D. Matthew Pim

Patrick O'Reilly

Rose Salgado

Beverly Stephenson

Grover Trask
Immediate Past Board Chair

Dr. Jonathan Lorenzo Yorba
President and CEO

The Community Foundation is pleased to enclose a grant check for **\$25,000** from the S. L. Gimbel Foundation, a component fund at The Community Foundation. By cashing the grant check, you are agreeing to the conditions stated under the *Terms of Grant* which you have signed and returned. The completed Grant Evaluation form is due by August 15, 2015 and will be available online on The Community Foundations website under Grants/Forms. Please note that any grant variances or extensions must be requested in writing and in advance. Any remaining grant funds must be returned to The Community Foundation at the end of the grant period.

We greatly appreciate any help you can give us in publicizing the grant. **Please use the following credit in any grant announcements or materials funded by the grant: "The (name of project/program) is supported by a grant from The S. L. Gimbel Foundation."** You may send copies of articles printed in local papers, stories in your agency newsletter, annual report, press releases, and other publications for our files.

If you have any questions, please contact me at 951-684-4194.

Sincerely,

Celia Cudiamat
Executive Vice President

20140445

37803

GIMBR1-2



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with National Standards for
U.S. Community Foundations

The Community Foundation
 Serving the Counties of Riverside and San Bernardino

3700 SIXTH STREET, SUITE 200
 RIVERSIDE, CA 92501
 951-241-7777 / FAX 951-684-1911

CITIZENS BUSINESS BANK
 A Financial Services Company
 3695 Main Street, Riverside, CA 92501
 90-3414-1222

Check Fraud Protection for Business

PAY * Twenty-Five Thousand and no/100 *

TO THE ORDER OF

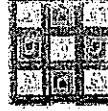
DATE

07/28/2014

AMOUNT

\$****25,000.00

Children of the Night
 14530 Sylvan Street
 Van Nuys, CA 91411



Jonathan Lorenzo Yuba
Celia Cordero
 AUTHORIZED SIGNATURE

⑈037803⑈ ⑆122234149⑆ 244124437⑈

The Community Foundation			3780.
18767 Children of the Night		07/28/2014 .037803	
20140445 07/24/2014 Children of the Night Home			25,000.00
GIMB S.L. Gimbel Foundation Advised Fund		25,000.00	

CHECK TOTAL: \$****25,000.00

The Community Foundation			3780
18767 Children of the Night		07/28/2014 037803	
20140445 07/24/2014 Children of the Night Home			25,000.00
GIMB S.L. Gimbel Foundation Advised Fund		25,000.00	

CHECK TOTAL: \$****25,000.00