

11/14 RESUBMIT 15



2014 S.L. Gimbel Foundation Fund Grant Application

Internal Use Only:
Grant : 20140823

\$25,000

Organization / Agency Information

<i>Organization/Agency Name:</i> The Elephant Sanctuary in Tennessee 19095		
<i>Physical Address:</i> 27 E Main Street		<i>City/State/Zip:</i> Hohenwald, TN 38462-0393
<i>Mailing Address:</i> PO Box 393		<i>City/State/Zip:</i> Hohenwald, TN 38462-0393
<i>CEO or Director:</i> Janice Zeitlin		<i>Title:</i> Vice President and COO
<i>Phone:</i> 931-756-6500	<i>Fax:</i> 931-796-1360	<i>Email:</i> elephant@elephants.com
<i>Contact Person:</i> Lee Levine		<i>Title:</i> Development Manager
<i>Phone:</i> 931-796-6500 x110	<i>Fax:</i> 931-796-1360	<i>Email:</i> lee@elephants.com
<i>Web Site Address:</i> www.elephants.com		<i>Tax ID:</i> 62-1587327

Program / Grant Information

Interest Area: Health Environment Animal Protection Education Human Dignity

<i>Program / Project Name:</i> Perimeter Fence Upgrade		
<i>Amount of Grant Requested:</i> \$ 25,000	<i>Total Organization Budget:</i> 3,716,723	<i>Percentage of Organization's Total Budget used for Administration:</i> 19%
<i>Purpose of Grant Request (one sentence):</i> To cover the cost of Perimeter Fence Upgrade-Stage One , replacing a one-mile portion of the exterior fence that prevents public access to the habitat and ensures the safety of our elephants		
<i>Gimbel Grants Received: List Year(s) and Award Amount(s)</i> 4/2010: \$20,000; 10/2008: \$10,000; 9/2005: \$10,000; 5/2004: \$10,000; 7/2003: \$10,000; 12/2002: \$10,000; 12/2000: \$11,000		

Signatures

<i>Board President / Chair: (Print name and Title)</i>	<i>Signature:</i>	<i>Date:</i>
Dr. Richard Rhoda, Chairman		5/29/2014
<i>Executive Director/President: (Print name and Title)</i>	<i>Signature:</i>	<i>Date:</i>
Janice Zeitlin, COO		5/29/2014

Organization Background and Key Activities

The Elephant Sanctuary is the nation's largest natural-habitat refuge developed specifically for endangered elephants. Since 1995, The Sanctuary has provided shelter to 24 elephants at a 2,700-acre haven in Hohenwald, Tennessee. The Sanctuary's dual mission is to: 1.) provide elephants retired from zoos and circuses a natural habitat, individualized care, and the opportunity to live out their lives in a haven dedicated to their well-being; 2.) raise awareness of the complex needs of elephants in captivity and the crisis facing elephants in the wild.

Providing a sanctuary for aging elephants

Every elephant who comes to The Sanctuary is ensured a home and care for the rest of her life. Because elephants are wild animals with complex needs, this care must address the elephant's physical health and also her social, behavioral and psychological well-being. This includes:

Habitat Care – Three separate habitats are continuously maintained and updated at The Elephant Sanctuary: a 300-acre Africa Habitat for two African elephants; an Asia Habitat where five elephants currently live; and a Quarantine Habitat for six elephants exposed to tuberculosis prior to arriving at The Sanctuary. Each Habitat has heated barns, solar water pumps, hay storage buildings, spring-fed lakes, miles of fencing, and acres of pasture and wooded land. As part of our strategic plan, The Sanctuary is updating the permanent facilities to increase energy efficiency, reduce overhead costs and ensure the safety and well-being of every elephant in our care. Last year, The Sanctuary met critical infrastructure goals by completing a permanent fence barrier between Asia Habitat and Q Habitat and by installing a solar array which produces enough electricity to offset the energy used by our largest barn.

Medical / Veterinary Care - To address the challenging medical and psychological needs of our elephants, The Sanctuary works with consultants from Active Environments who oversee staff training in Protected Contact care of elephants. Through positive reinforcement and free choice, the elephants voluntarily participate in their own care, which includes dental examination, foot care and trunk washes along with yearly vaccinations and physical examinations. Our veterinary staff was recently expanded to include a full-time Resident Veterinarian in addition to the Attending Veterinarian and Veterinary Services Manager.

Nutritional Care – Elephants eat about 16 hours out of every day. Whether they are browsing twigs, leaves, branches or hay, or enjoying their favorite fruits, vegetables and treats, our caregivers ensure each elephant receives the nutrients she needs. In addition, caregivers provide enrichment opportunities to engage the elephants' senses, encourage socialization, challenge their problem-solving capabilities, and improve overall health.

This individualized care, along with the freedom of experiencing a natural environment, allows the 13 resident elephants to thrive in the community of a herd.

Providing education through distance learning

Early in The Sanctuary's development, one of our greatest challenges was to fulfill the education component of our mission without compromising our purpose as a true sanctuary where

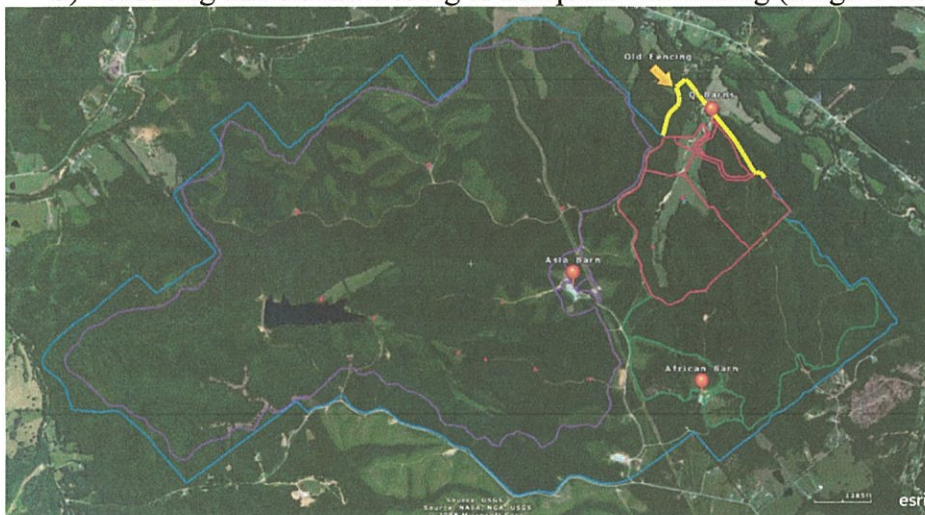
elephants are not put on display. Three analog cameras were installed so viewers could observe the elephants without disturbing them or altering their behavior. In 2010, these were replaced with 14 digital, solar-powered cameras, which were strategically placed throughout the habitat to stream live footage of the elephants in their natural environment to classrooms across the country. Through our fully interactive Distance Learning programs, over 2,500 students – both locally and across the nation – now virtually visit our Sanctuary each year. As one teacher remarked, *“This program inspired my students to find ways to help protect elephants, and led to a discussion on conservation and caring for animals in our world.”*

Project Information

As the nation’s largest natural-habitat refuge developed specifically for endangered elephants, the Elephant Sanctuary is committed to providing a safe haven for retired elephants. This year, we are undertaking several habitat improvements as we continue to evolve in our understanding of what is necessary to provide the best environment for captive elephants. All of these projects reduce our carbon footprint and help meet the needs of the 13 resident elephants while lowering our overhead costs. One of our most pressing needs is the replacement of a one-mile portion of our perimeter fence. This fence is located at the site of The Elephant Sanctuary’s origins and was constructed 18 years ago. The wooden 4 x 4 posts are spaced 10 feet apart, set in only one bag of concrete, and are rotting at ground level. The decaying fence borders Q Habitat, home to six elephants relocated to The Sanctuary after their removal due to reported violations of the Animal Welfare Act. These elephants, exposed to tuberculosis prior to their arrival, are currently under treatment. As such, security in this area is an extremely high priority.

Our goal is to replace the one-mile section of wooden perimeter fencing (highlighted below in yellow) with the same fencing that already encircles the remaining 2700-acre habitat – a 7-foot chain link fence topped with 2 feet of triple-strand barbed wire. Specific activities include:

- 1) Hiring a land surveyor to mark all Sanctuary borders and ensure all construction occurs on property lines.
- 2) Installing the initial 2,000 feet of seven-foot high chain link fence (Stage One), across the Sanctuary’s original and most accessible land.
- 3) Securing additional funding to complete the fencing (Stage Two).



FENCES	
■	Perimeter fence
■	Old wood fence
■	Africa Habitat
■	Asia Habitat
■	Q Habitat

Because the fencing crosses very different terrain, this project will be completed in two stages:

Stage One – The first section, approximately 2,000 feet, is characterized by clear terrain and is accessible from the Sanctuary’s new internal road and bordering property. We estimate a cost of \$12.61/linear foot to purchase and install the new fencing in this section, resulting in a total of \$25,220 for Stage One.

Stage Two – The second section crosses a hilly area that contains dense trees with undergrowth and rough, steep terrain. Additional site preparation will make the installation costs in this section higher at \$20.00/linear foot, resulting in a total cost of \$48,000 for Stage Two.

Timeline: 2 – 3 months, beginning as soon as funds are available.

Outcomes and Evaluation:

The project will be evaluated once each stage is completed and will be measured as successful when a secure perimeter fence is established and the habitat’s residents can continue to roam naturally and freely within a safe, private and protected environment.

Project Funding and Future

We seek the assistance of the Gimbel Foundation to cover the cost of **Perimeter Fence Upgrade-Stage One**, replacing a one-mile portion of the exterior fence that prevents public access to the habitat and ensures the safety of our elephants. The Sanctuary will solicit foundations, corporations and members to support the remaining surveying and Stage Two costs. In 2013, more than 25 foundations gave over \$160,000 which helped us provide enhancements to our distance learning programs, supported critical infrastructure improvements and provided general operating support.

Governance and Management

The Elephant Sanctuary has a governing board of seven members that includes a chairperson, president, vice president, secretary and treasurer. Our Interim COO, Janice Zeitlin, has owned and operated her own business since 1994. Her experience spans management, community awareness, marketing and advocacy. She has served on the Board of Directors for The Elephant Sanctuary since 2000. Our Director of Facilities, Joe Rizzo, will be responsible for implementing this project. Deborah Perry, Controller, will have budget oversight.

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
Surveyor	Estimated fee		\$1,000		\$1,000
Perimeter Fence Stage One	\$12.61/linear foot		\$220	\$25,000	\$25,220
Perimeter Fence Stage Two	\$20.00/linear foot		\$48,000		\$48,000
TOTALS:					\$74,220

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

Secured/Awarded

Name of Funder: Foundation, Corporation, Government	Amount

Pending

Name of Funder: Foundation, Corporation, Government	Amount	Decision Date

VII. Financial Analysis

Agency Name: The Elephant Sanctuary

Most Current Fiscal Year (Dates): From 1/1/2012 To: 12/31/2012

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
\$3,032,406 <i>3,000,510</i>	\$4,035,952 <i>4,069,958</i>	75%

990: Part IX, Column B, Line 25 990: Part IX, Column A, Line 25

w/ Fundraising 3,225,846

74%
→ 79%

Administrative Expense (100%-Program Expense ratio) per 990 above	Percentage of Organization’s Current Total Budget used for Administration (from cover page)	Differential
<i>21</i> 19%	19 %	0%

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

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
\$3,262,677	\$	\$122,840	26.3

Excess or Deficit for the Year:

Excess or (Deficit) Most recent fiscal year end	Excess or (Deficit) Prior fiscal year end
\$2,164,542	\$424,385

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	\$6,034,184	83%	Program Fees	\$	
Fundraising/Special Events	\$		Interest Income	\$799,711	11%
Corp/Foundation Grants	\$218,103	03%	Merch Sales:	\$218,103	03%
Government Grants	\$		Other:	\$	

Notes:



the
Elephant Sanctuary®
in Tennessee

Corporate Officers and Board Members 2014

Dr. Richard Rhoda – Chairperson

Executive Director, Tennessee Higher Education Commission
404 James Robertson Parkway, Suite 1900
Nashville, Tennessee 37243-0830
(615) 741-3605

Dr. William Schaffner – President

Professor of Preventive Medicine and Infectious Diseases
Vanderbilt University School of Medicine
A-1124 MCN
1161 21st Avenue South
Nashville, TN 37232-2637
(615) 322-2037

Janice Zeitlin – Vice President and COO

Community Volunteer
516 Hagan St, Ste 100
Nashville, TN 37203
(615) 256-4805

Bob Burklow – Secretary

Former Mayor, City of Hohenwald
236 Woodmere Dr
Hohenwald, TN 38462
(931) 796-4893

Albert Ambrose – Treasurer

President, E.T. Lowe Publishing, Co. & Lowe Graphics & Printing
2920 Sidco Dr
Nashville, TN 37204
(615) 254-8866

Phillip R. Snyder – Board Member

Executive Director, Suncoast Humane Society
116 Island Ct
Rotonda West, FL 33947
(941) 830-8711

Sharon Langford – Board Member

Marketing & Management Consultant, Animal Welfare Author
PO Box 178
Sparta, TN 38583
(615)943-1483



the Elephant Sanctuary[®] in Tennessee

The nation's first natural-habitat refuge where sick, old and needy elephants can once more walk the earth in peace and dignity.

Operating Budget For the Year 2014

Revenue

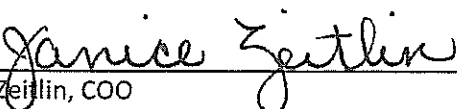
Donations and Memberships	\$	2,571,000
Estate/Wills/Bequests Pledged	\$	1,000,000
Program Grants	\$	150,000
Elephant Endowment Pledges	\$	50,000
Investment Income net of fees	\$	300,000
Other Revenue	\$	280,000
Total Operating Revenue	\$	4,351,000

Expenses

Elephant Care	\$	1,136,207
Veterinary Care	\$	600,095
Facilities (includes depreciation)	\$	1,047,850
Education Center	\$	758,149
Management	\$	527,121
Fundraising	\$	258,400
Total Operating Expenses	\$	4,327,822

Net Income

\$ 23,178


Janice Zeiflin, COO

a 501 (c)(3) non-profit corporation

P.O. Box 393 - Hohenwald, TN 38462 • www.elephants.com • email: elephant@elephants.com
Tel: 931-796-6500 • Administration Fax: 931-796-7493 • Development/Communication Fax: 931-796-1360



the
Elephant Sanctuary
in Tennessee

2013 Actual Expenses (Audit pending)

Expenses

Elephant Care	\$1,125,434.00
Veterinary Care	\$486,595.00
Facilities (includes depreciation)	\$934,873.00
Education Center	\$520,282.00
Management	\$547,276.00
Fundraising	\$300,145.00
Total Operating Expenses	<u>\$3,914,605.00</u>



the Elephant Sanctuary® in Tennessee

FINAL REPORT ON USE OF FUNDS - 2010

I am unable to locate a copy of our Final Report to the S.L. Gimbel Foundation on the \$20,000 grant awarded in April, 2010. If the foundation has no copy of our Final Report in their records, please accept this reconstruction as a Final Report for 2010.

Date of Report: 5/29/2014
Amount of Grant: \$20,000
Date of Grant: 3/29/2010

Purpose of Organization: The Elephant Sanctuary in Tennessee exists to provide a haven for older, sick and/or needy elephants, and to educate the public about the crisis facing elephants in captivity and in the wild.

Organization Name: The Elephant Sanctuary in Tennessee
Address: PO Box 393
City, State, Zip: Hohenwald, TN 38462
Tax ID: 62-1587327
Contact Name / Title: Lee Levine, Development Manager
Contact Phone Number: (931) 796-6500 x110

Any changes to organization's 501c3 status: None

Project status: Completed

Actual Project Implementation and Use of Funds (one paragraph):

A generous \$20,000 grant awarded to The Elephant Sanctuary in Tennessee on March 29, 2010 by the S.L. Gimbel Foundation was used to provide fencing for The Elephant Sanctuary to ensure the safety and security of our staff and resident elephants. Steel and concrete fencing capable of withstanding the force of an African elephant was developed at a cost \$95/foot. In late 2010, nearly five thousand feet was installed at Phase 1 of the Quarantine Habitat, home to six elephants who were infected with the human strain of tuberculosis prior to their arrival at The Elephant Sanctuary. The total cost of the project was \$250,212 and 100% of the Gimbel Foundation's funding was applied toward the project's expenses. Additional funding was secured for the project from James A. "Buddy" Davidson Charitable Foundation (\$20,000), Walter E. Davis and Elizabeth Haartz Foundation (\$15,000), I.N. and Susannah H. Van Nuys Foundation (\$15,000), St. Sue Foundation (\$5,000) and numerous individual donors. The project's outcome will have a long-lasting impact on our work, and guarantees a safe sanctuary for our elephants and those yet to come. The Elephant Sanctuary is deeply grateful for your support.

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	11,930.	11,930.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	462,295.	375,228.	58,204.	28,863.
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	749,158.	494,201.	227,011.	27,946.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	40,540.	25,950.	11,424.	3,166.
9 Other employee benefits	157,662.	114,164.	43,498.	
10 Payroll taxes	95,863.	59,080.	32,190.	4,593.
11 Fees for services (non-employees):				
a Management				
b Legal	132,076.	6,458.	121,439.	4,179.
c Accounting	85,760.		85,760.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	65,902.		65,902.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	141,439.	22,018.	113,735.	5,686.
12 Advertising and promotion	7,945.	7,695.	250.	
13 Office expenses	317,183.	235,239.	16,563.	65,381.
14 Information technology	81,839.	66,588.	12,060.	3,191.
15 Royalties				
16 Occupancy	93,830.	87,590.	3,445.	2,795.
17 Travel	8,173.	3,813.	4,360.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,349.	4,919.	1,430.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	800,086.	791,926.	7,820.	340.
23 Insurance	122,961.	110,279.	4,370.	8,312.
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 FEED AND SUPPLEMENTS	193,503.	193,503.	0.	0.
b VETERINARY SERVICES AND	187,268.	187,158.	110.	0.
c REPAIRS AND MAINTENANCE	86,690.	82,364.	4,319.	7.
d NEWSLETTER	60,061.	42,043.	0.	18,018.
e All other expenses	161,445.	78,364.	30,222.	52,859.
25 Total functional expenses. Add lines 1 through 24e	4,069,958.	3,000,510.	844,112.	225,336.
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 956-720)

Internal Revenue Service

Date: December 13, 2004

THE ELEPHANT SANCTUARY IN
TENNESSEE
DBA THE ELEPHANT SANCTUARY
PO BOX 393
HOHENWALD, TN 38462-0393

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Kathy Masters ID# 31-04015
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:

62-1587327

Dear Sir or Madam:

This is in response to the Certificate of Assumed Name filed with the state on January 27, 2004. We have updated our records to reflect the name change as indicated above.

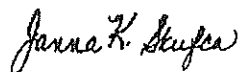
In April 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

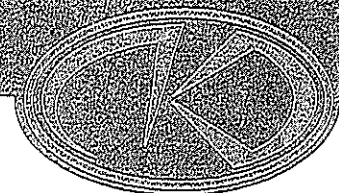
Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services



KraftCPAs
P.L.L.C.

INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Elephant Sanctuary in Tennessee and Subsidiary
Hohenwald, Tennessee

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying consolidated financial statements of The Elephant Sanctuary in Tennessee, a nonprofit organization, and Subsidiary (collectively, the "Organization") which comprise the consolidated statement of financial position as of December 31, 2012, and the related consolidated statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

THE ELEPHANT SANCTUARY IN TENNESSEE AND SUBSIDIARY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2012

ASSETS

ASSETS	
Cash	\$ 3,262,677
Contributions receivable, net	2,353,285
Other assets	500
Inventory	38,031
Investments	12,864,430
Property and equipment, net	9,835,973
Beneficial interest in charitable remainder trust	209,026
Beneficial interest in trust	<u>1,791,700</u>
TOTAL ASSETS	<u>\$ 30,355,622</u>

LIABILITIES AND NET ASSETS

LIABILITIES	\$	118,270
Accounts payable		4,570
Accrued expenses		<u>122,840</u>
TOTAL LIABILITIES		

COMMITMENTS AND CONTINGENCIES

NET ASSETS

Unrestricted:	
Undesignated	3,071,938
Designated for operational reserves	12,000,000
Designated for property and equipment	9,835,973
Designated for education	<u>1,288,000</u>
Total unrestricted	26,195,911
Temporarily restricted	2,649,004
Permanently restricted	<u>1,387,867</u>
TOTAL NET ASSETS	<u>30,232,782</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 30,355,622</u>

See accompanying notes to consolidated financial statements.

THE ELEPHANT SANCTUARY IN TENNESSEE AND SUBSIDIARY

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2012

PROGRAM SERVICES

	PROGRAM SERVICES					MANAGEMENT		
	ELEPHANT CARE	VET CARE	FACILITIES	EDUCATION	TOTAL	GENERAL	FUNDRAISING	TOTAL
Salaries and wages	\$ 395,250	\$ 131,080	\$ 152,556	\$ 168,888	\$ 847,774	\$ 283,474	\$ 55,968	\$ 1,187,216
Payroll taxes	28,357	8,783	10,900	11,040	59,080	32,190	4,593	95,863
Employee benefit - insurance	61,904	11,358	23,263	17,639	114,164	38,733	-	152,897
Employee benefit - retirement	22,679	7,163	9,758	8,005	47,605	13,165	4,007	64,777
Other payroll expenses	-	-	-	-	-	4,765	-	4,765
SALARIES AND RELATED EXPENSES	508,190	158,384	196,477	205,572	1,068,623	372,327	64,568	1,505,518
Advertising	7,695	-	-	-	7,695	250	-	7,945
Bank service charges	-	-	-	-	-	8,518	28,983	37,501
Conferences and meetings	2,434	895	-	1,590	4,919	1,430	-	6,349
Depreciation	-	-	823,177	340	823,517	7,820	340	831,677
Donated materials and supplies	8,703	-	-	50	8,753	260	15,233	24,246
Donations	-	-	-	-	-	2,050	-	2,050
Dues and subscriptions	-	-	6	754	760	340	2,380	3,480
Education	-	-	-	1,987	1,987	-	-	1,987
Employee assistance program	440	63	147	147	797	252	-	1,049
Employee relocation	-	2,500	-	-	2,500	-	-	2,500
Employee recruitment and testing	10,348	214	569	199	11,330	644	-	11,974
Feed and supplements	193,503	-	-	-	193,503	-	-	193,503
Friends council	-	-	-	-	-	-	350	350
Governance	-	-	-	-	-	887	-	887
Insurance - liability	21,802	8,595	11,168	5,785	47,350	2,289	3,957	53,596
Insurance - worker's compensation	26,359	10,405	18,728	7,437	62,929	2,081	4,355	69,365
International elephant habitat and care program	11,930	-	-	-	11,930	-	-	11,930
Licenses	169	691	90	274	1,224	8,026	4,078	13,328
Meals	1,053	650	58	844	2,605	5,394	665	8,664
Merchandise	-	-	-	64,207	64,207	-	16,052	80,259
Mileage reimbursement	830	4,573	3,180	1,172	9,755	697	22	10,474
Miscellaneous	-	-	-	-	-	2	1,148	1,150
Newsletter	-	-	-	42,043	42,043	-	18,018	60,061
Office supplies and small equipment	21,393	35,095	7,304	14,519	78,311	4,351	1,731	84,393
Printing	317	157	11	46,240	46,725	218	7,766	54,709
Postage and delivery	149	6,942	102	81,009	88,202	686	54,659	143,547
Professional development	-	-	358	395	753	328	-	1,081
Professional fees	7,502	1,247	8,157	11,570	28,476	320,935	9,864	359,273
Rent	-	-	-	-	-	650	-	650
Repairs and maintenance	16,939	445	59,966	5,014	82,364	4,319	7	86,690
Security	1,468	-	132	180	1,780	-	-	1,780
Taxes	5,903	-	4,550	2,997	13,450	-	-	13,450
Technology	7,474	2,360	4,383	52,371	66,588	12,060	3,191	81,839
Telephone and internet	3,769	2,476	4,141	11,615	22,001	11,308	1,225	34,534
Travel	2,104	1,500	-	209	3,813	4,360	-	8,173
Utilities	-	-	87,590	-	87,590	2,795	2,795	93,180
Vehicle	960	6	22,009	-	22,975	2,824	-	25,799
Veterinary services and medicines	9,572	177,586	-	-	187,158	110	-	187,268
TOTAL EXPENSES	871,006	414,784	1,252,303	558,520	3,096,613	778,211	241,387	4,116,211
Less: expenses included with revenues on the statement of activities as cost of sales	-	-	-	(64,207)	(64,207)	-	(16,052)	(80,259)
TOTAL EXPENSES INCLUDED IN EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	\$ 871,006	\$ 414,784	\$ 1,252,303	\$ 494,313	\$ 3,032,406	\$ 778,211	\$ 225,335	\$ 4,035,952

See accompanying notes to consolidated financial statements.



The
Community
Foundation

Serving the Counties of Riverside and San Bernardino

S. L. Gimbel Foundation Fund

December 5, 2014

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Immediate Past Board Chair

Dr. Jonathan Lorenzo Yorba
President and CEO

Ms. Janice Zeitlin
Vice President
The Elephant Sanctuary in Tennessee
PO Box 393
Hohenwald, TN 38462

Dear Ms. Zeitlin:

Congratulations! A grant has been approved for **The Elephant Sanctuary in Tennessee** in the amount of **\$25,000** from the S.L. Gimbel Foundation. The **performance period for this grant is December 1, 2014 to November 30, 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:

Perimeter Fence Upgrade: To cover the cost of replacing a one-mile portion of the exterior fence that prevents public access to the habitat and ensures the safety of our elephants.

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 by December 15, 2015** and a copy will be available online.

We wish you great success and look forward to working with you during the grant performance period.

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 of Programs

19095 The Elephant Sanctuary in Tennessee

20140823

GIMB4-2



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: The Elephant Sanctuary in Tennessee

Grant Amount: \$ 25,000 **Grant Number:** 20140823

Grant Period: December 1, 2014 to November 30, 2015 (Evaluations due December 15, 2015)

Purpose: **Perimeter Fence Upgrade: To cover the cost of replacing a one-mile portion of the exterior fence that prevents public access to the habitat and ensures the safety of our elephants.**

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.

Janice Zeitlin
Signature

12/17/14
Date

Janice Zeitlin
Printed Name

CEO
Title

Organization: 19095 The Elephant Sanctuary in Tennessee
Grant Number: 20140823

cc
1/6/15



The
Community
Foundation

Serving the Counties of Riverside and San Bernardino

S. L. Gimbel Foundation Fund

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Beverly Stephenson

Grover Trask
Immediate Past Board Chair

Dr. Jonathan Lorenzo Yorba
President and CEO

December 29, 2014

Ms. Janice Zeitlin
CEO
The Elephant Sanctuary in Tennessee
PO Box 393
Hohenwald, TN 38462

Dear Ms. Zeitlin:

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 December 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 of Programs

20140823

38471

GIMB4.2



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

HOLD TO LIGHT TO VIEW WATERMARK IN PAPER HEAT SENSITIVE RECOIMAGE DISPLAYS WITH PLATE-BELL CHRON SINGLE REVEALS A LOGO WHICH IS LISTED

38471

The Community Foundation
Strengthening the South Southern California through Philanthropy
3700 SIXTH STREET, SUITE 200
RIVERSIDE, CA 92501
951-241-7777 / FAX 951-684-1911

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PAY * Twenty-Five Thousand and no/100 *

TO THE ORDER OF

The Elephant Sanctuary in Tennessee
PO Box 393
Hohenwald, TN 38462

DATE 12/05/2014 AMOUNT \$***25,000.00



Jonathan Lorenz Gale
Chris Anderson
AUTHORIZED SIGNATURE

Security features. Details on back.

⑈038471⑈ ⑆122234149⑆ 244124437⑈

The Community Foundation		38471	
19095	The Elephant Sanctuary in Tennessee	12/05/2014	038471
20140823	12/04/2014 Perimeter Fence Upgrade		25,000.00
GIMB	S.L. Gimbel Foundation Advised Fund	25,000.00	

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

The Community Foundation		38471	
19095	The Elephant Sanctuary in Tennessee	12/05/2014	038471
20140823	12/04/2014 Perimeter Fence Upgrade		25,000.00
GIMB	S.L. Gimbel Foundation Advised Fund	25,000.00	

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