Inland Empire Community Foundation

2024 S.L. Gimbel Foundation Grant Application

Internal Use Only:
Grant :

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I)Organization/Age1lcy Name: *Children's Fund Inc.*		
2)Physical Address: 348 W. Hospitality Lane, Suite 110 San Bernardino, CA 92408		*City/State/Zip*
3)Mailing Address: 348 W. Hospitality Lane, Suite 110 San Bernardino, CA 92408		*City/State/Zip*
4)CEO or Director: Cesar Navarrete, MPA	President & CEO	*Title:*
S)Phone: 909-379-0000	*6)Fax:*	*7)Email:* cesar@childrensfund.org
B)Contact Person: Andrea Crawford	Campaign Officer	*Title:*
9)Phone: 909-379-0000	*IO)Fax:*	*ll)Email:* andrea@childrensfund.org
12)Web Site Address: www.childrensfund.org		*13)Tax ID:* 33-0193286

Program / Grant Information

Interest Area:

14)Program/Project Name: Emergency Needs and Project SAFE			*1S)Amount of Grant Requested:* $150,000
16)Total Organization Budget: $5,313,827	*17)Per 990, Percentage of Progmm Service Ex1le1lses (Column B I Column A x 100):* ~~89~~% 94%	*1B)Per 990, Percentage of Ma,wgemem & Ge1leral Expenses Onlv (Column C I Column A x JOO):* ~~9~~% 5%	*19)Per 990, Percentage of Management & Ge1le"Ol £x1le1l.es ,w,i F1mdraisi1lg {Column C+D I Column A x 100):* ~~11~~% 6%

20)Purpose of Grant Request (01le sentence): Through Project SAFE, Children's Fund works with partner agencies to provide families with emergency needs support to ensure that vulnerable families experiencing crisis have everything they need to attain or maintain safe, clean, and stable housing.

21)Program Start Date (Mollth and Year): October, 2024	*22)Program End Date (Mo1lth and Year):* October, 2025
23)Gimbel Grants Received: List Year(s) and Award Amount(s) *NIA*	

Signatures

24)Board President I Chair: (Print name and Title) *Kristin Pierce, Chairwoma1l, Board of Directors*	*Signature:* Krist Pierce	*Date:* 7/2/24
25)Executive Director/President: (Print name and Title) Cesar Navarrete, President & CEO	*Signature:*	*Date:*

2024 S.L. Gimbel Foundation Fund APPLICATION Narrative

Please provide the following information by answering **ALL** questions (I to IV), **12 Font, One Inch Margins.** Use the format below (I to IV). Type your complete answers to the question directly below the question. Please do not delete the questions/instructions/examples and provide clear, specific, and concise answers.

I. Organization Background

A) State the history, mission and/or purpose of your organization.

Children's Fund exists to stabilize children in crisis experiencing poverty, abuse, and or neglect and to promote youth development with our mission of giving our vulnerable children Support, Opportunity, and Hope by breaking destructive cycles through community partnerships.

In the mid-1980s, Presiding Juvenile Court Judge Patrick J. Morris noted issues serving system-involved children throughout San Bernardino County. Although many county agencies served the children and youth that came before his courtroom, he noted limitations on what their funding would cover and how quickly they could respond to each child's emergent or changing needs, making it difficult to react quickly to meet their needs. Together with local business leader and philanthropist Jack H. Brown, he dreamed of a nonprofit that could do what the government agencies could not. In 1986 Children's Fund became the answer to their dream.

Since 1986 Children's Fund has worked closely with youth-serving county agencies to address the needs of the children of San Bernardino County. With some programs that have existed since inception and new programs created throughout the years, Children's Fund has been able to expand services to meet and respond quickly to the current needs and best practices in serving the children and youth of this vast county.

Children's Fund, as a public-private partnership, has expanded our collaborations over the years to include schools, other nonprofits, and community-based and faith-based organizations. With over 50 partners, we have provided over 1.75 million services to vulnerable children throughout the county in our 27 years.

B) How long has the organization been providing programs and services to the community?

Children's Fund was founded in August of 1986. This summer we will celebrate serving our community for 38 years.

C) What are some of your past organizational accomplishments (last three years)?

In the past three years, Children's Fund has been on a trajectory of growth. In August of 2022, Cesar Navarrete, MPA, was brought in to lead as President & CEO. He has over a decade of leadership experience with a track record of successful expansion of programs and services.

September of 2022 saw the addition of a new service for our community. Children's Fund spearheaded a collaboration to provide new goods and connections to resources to families in our community at our inaugural Family Fair. Over 250 families left with hygiene items, cleaning supplies, backpacks and school supplies, baby care items, household goods, clothing, shoes, and more. Each family also had the opportunity to learn about community resources for postsecondary education, employment opportunities, housing, and food assistance. This successful event grew for our second annual event in September 2023.

Early in 2023, we were approached by the San Bernardino County Public Defender with a request to support youth involved in the juvenile justice system with access to recreational and extracurricular activities. This diversionary program, which began in the Spring of 2023, provides scholarships for youth to participate in activities they might not otherwise be able to afford. Last fiscal year, nearly 100 youth were provided with funding to cover participation/registration fees, uniforms, equipment, or other needed items to remove the barriers to their participation in these activities.

In response to another emergent need, Children's Fund expanded our emergency needs program to provide case management for families at risk of or currently experiencing homelessness in July of 2023. Since the program started, we have supported twenty-two families in finding and maintaining permanent, safe housing, with ten more in the process of being housed, serving 118 individuals, including 82 children.

II. Project Information:

A) **<u>Statement of Need</u>**

Specify the community need(s) you want to address and are seeking funds for.
Include demographics, geographic characteristics of the area or community to be served, community conditions and income level. Include relevant statistics.

Children's Fund serves vulnerable children throughout San Bernardino County. We define vulnerable children as youth ages zero through twenty-four who have experienced poverty, homelessness, foster care, the juvenile justice system, abuse and/or neglect, or who are otherwise underserved.

This program is focused on families with minor children who are experiencing or at risk of homelessness.

In many instances, poverty and abuse intertwine. Poverty creates real challenges in the life of a child and is a significant issue for our region. San Bernardino County has the troubling distinction of having one of the highest poverty rates among all our nation's large metropolitan areas. Children growing up in impoverished households are at an increased risk for lower cognitive abilities, lower school achievement, and more deficient development. Children experiencing poverty are in crisis mode and their number one priority is safety and stabilization.

- The US Census estimates the child population (0-17 years) in San Bernardino County in 2022 was 547,023, the most recent data available.
- Childhood poverty rates are trending down nationwide, the estimated rates in San Bernardino County in 2022 were 18.2% (99,620).
- In 2023 San Bernardino County Department of Children and Family Services reported 6,895 children/youth in the Foster Care system.
- According to San Bernardino County Superintendent of Schools, during the 2023-2024 school year 21,705 homeless students, or 5.5% were enrolled in San Bernardino County public schools, compared to 3.6% of students in all of California. According to the California Department of Education, the term homeless children/youth is defined as individuals who lack a fixed, regular, and adequate nighttime residence. Among other things, this includes children/youth who, due to loss of housing or economic hardship, are living in motels, hotels, trailer parks, or camping grounds, etc. Children/youth living in emergency or transitional

shelters awaiting foster care placement, as well as children/youth living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings, are also considered to be homeless – including children/youth sleeping on the couch and the floor due to the lack of bed space.

B) Project Description

1. Describe your project. How does your project meet the community need?

Project SAFE was designed to help families with minor children who are experiencing or at risk of experiencing homelessness. The majority of the families that we have helped are single mothers with their dependent children. These families are referred to our program by public or private agencies that are not able to provide the specific support they need due to government grant restrictions.

Once a family is referred to Project SAFE, our housing liaison contacts the family to begin an assessment of their individual needs. Following a housing-first model, the first priority addressed is ensuring the family has a safe place to stay.

Families who are at risk of becoming homeless will work with the liaison to see if they can work with their current landlord to be able to stay housed. The family will receive rental and utility assistance as needed to maintain their current housing while they move through our program. If a family is already homeless, we work with local homeless shelters, hotels, motels, or short-term rental properties to get the family in a safe place while we work to address the core issues of their housing problem.
In addition to attaining or maintaining immediate shelter, the family is provided with support for groceries, clothing, hygiene products, school supplies, and housing goods as needed to help them maintain comfort as they work to improve their circumstances.

After temporary shelter is secured and basic needs are addressed, our housing liaison works with the family to identify all available support. Families are encouraged to apply for government and community assistance and are coached on budgeting and saving. Children's Fund works with landlords through incentives to secure safe and permanent housing for each family while assisting the family with income support, rental, and utility assistance as well as case management geared toward increasing the household income that will lead to self-sufficiency.

Children's Fund maintains a relationship with each family, making contact at least monthly to ensure that the family continues to progress in their financial situation and address any needs that may arise. Our wrap-around approach ensures that each family's physical, spiritual, mental, and emotional needs are addressed in culturally appropriate manners.

2. What is unique and innovative about this project?

Project SAFE is unique in that we have a diversity of funding, allowing us to work beyond the heavy restrictions of government contracts. We work directly with other government housing programs and help fill the gap in services due to specific guidelines. As a result, we are able to support more families for an extended period because of the flexibility of our funding and leveraging our partner resources. This means that once a family has secured housing, we continue to follow up with case management, subsidies, and resources for as long as the family is enrolled in the program. Our housing liaison checks in with the families to ensure that all their needs are being met, helps set goals for self-sufficiency, and will provide in-house or community referrals for any issues that may arise.

Since July 2023, we have supported Twenty-two families to attain or maintain safe, permanent housing. We are currently working with ten more families who are in the process of finding housing, serving a total of 118 individuals, of which 82 are children. All these families have been referred to us by other agencies whose government funding, unfortunately, could not support their specific needs.

Flexible funding streams like private foundations allow us to provide income support, extended rental and utility assistance, subsidies, basic needs items, long-term case management, and connection to our other programming and our large network of collaborative partners. The government's Housing and Urban Development funding does not cover any of these services.

After stability is established, the case manager will work with the family to provide direction to improve their financial and, therefore, housing situation. Families will receive financial education from local banks and nonprofit partners and be guided on budgeting and saving. The case manager will also work with the adults in the family to identify appropriate career training and certificate programs with the goal of increasing the family's income. Families will be assisted with enrollment and completion of financial aid requests.

C) Project Goal, Objective, Activities and Expected Outcome

1. **Note: Objective, Outcome and Evaluation must all be based on the SAME QUANTIFIABLE CRITERIA (for example, "number served, or acres improved"). This quantifiable criteria should refer to the grant amount you are requesting from the Gimbel Foundation only and not the total program.**

State ONE GOAL, ONE OBJECTIVE, ONE OUTCOME. USE NUMBERS AND DO NOT USE PERCENTAGES.

2. **State ONE project goal. The Goal should be an aspirational statement, a broad statement of purpose for the project.**
3. **State One Objective**. The Objective should be specific, measurable, verifiable, action-oriented, realistic, and time-specific statement intended to guide your organization's activities toward achieving the goal. **Specify the activities** you will undertake to meet the objective and number of participants for each activity.
4. **State One Outcome.** An outcome is the individual, organizational or community-level change that can reasonably occur during the grant period as a result of the proposed activities or services. What is the key anticipated outcome of the project and impact on participants? State in a quantifiable and verifiable term.
5. **Evaluation:** How will progress towards the objective (per above) be tracked and outcome measured?
   Provide specific information on how many individuals will be evaluated (should be the same number as in the objective and outcome), how you will collect relevant data and statistics that meet your objective and validate your expected outcome, in a quantifiable manner, as you describe your evaluation process.

BELOW IS AN EXAMPLE OF GOAL, OBJECTIVE, OUTCOME AND EVALUATION: Objective, Outcome and Evaluation should align and should be written in a linear format, using actual numbers, and data that are quantifiable and verifiable. Do not use percentages)

GOAL: Enhance and supplement the diet of food insecure families and children in Mariposa County with healthy, fresh food each month to improve their health and wellbeing.

OBJECTIVE: Distribute at least **500,000 meals of healthy, fresh food to 7,000 unduplicated residents in need**.

ACTIVITIES:
1) Purchase fresh produce and other food items not provided by existing local farm and USDA sources to support 7,000 unduplicated food distribution participants.
2) Continue to promote monthly food distribution program through community partners across the county.
3) Input monthly food distribution data into USDA database system.

OUTCOME: We expect to **provide 500,000 meals to 7,000 unduplicated food insecure county residents**, increasing their healthy food intake and habits.

EVALUATION: Using the USDA's tracking system we will generate reports on the number of food insecure children and families we have served. We will track our role in **providing 500,000 meals feeding 7,000 unduplicated food insecure individuals** and account for additional success or lower numbers of individuals served.

WRITE YOUR RESPONSES using the following format for your goal, objective, respective activities and expected outcome:

GOAL:

Keeping housing insecure families with children housed in San Bernardino County to improve overall wellbeing.

OBJECTIVE:

Support 25 unduplicated housing insecure families, a minimum of 25 adults and 50 children, to attain or maintain safe, permanent housing. With a total program budget of $1,292,272, we expect to serve 1,000 families: 60 families with housing support and case management, 60 families with short term housing support and case management from partner agencies, and 880 families with rental and/or utility assistance.

ACTIVITIES:

a) ***Pay rental and utility arrears to prevent eviction and homelessness of a minimum of 25 families.***
b) ***Provide emergency housing through hotel/motel vouchers for families who have lost their housing.***
c) ***Provide housing navigation support and down-payment assistance for families experiencing homelessness***
d) ***Provide case management to connect families to income, education, health, and other needed resources.***

OUTCOME: We expect to support a minimum of 25 unduplicated families at-risk of or who are experiencing homelessness to attain or maintain safe, permanent housing, increasing the families' self-sufficiency.

EVALUATION:

Case managers will document services for all referred families using the Homeless Management Information System and case notes to track our service of a minimum of 25 families in attaining or maintaining safe, permanent housing, and reaching self-sufficiency.

D) Timeline

Provide a timeline for implementing the project. The start date and end date should be the same dates on the cover page. Start date should be 3 months AFTER the submission deadline.
The project start date is: October 2024
The project end date is: October 2025
Include timeframes for specific activities, as appropriate.

Project SAFE is an extension of ongoing services and will allow us to intervene and prevent more families with children from becoming homeless.

E) Target Population

1. Who will this grant serve?

This grant will serve families who are residents of San Bernardino County who are at-risk of or are experiencing homelessness and have at least one child between the ages of 6-17. Ages 5 and under are supported through other funding sources.

2. How many people will be impacted? Provide a breakdown: Number of Children, Youth, Adults, Seniors.

A minimum of 25 adults and 50 children will be supported with this funding.

F) Community Partners

1. How does this program relate to other existing projects in the community?

Children's Fund is a member of the Continuum of Care (CoC) for homeless service providers in the County of San Bernardino. We work with other members of the CoC and our over 50 community-based partners to receive referrals and provide services for families who are best served by our agency.

2. Who are your key community partners? Provide a brief description of each key partner and their role(s) in this program.

First 5 San Bernardino-provides funding for emergency needs including housing services for families with at least one child ages five and under.
CoC members-receive and give referrals for the best service for each family.
County of San Bernardino-funding and program partner
San Bernardino County Revitalization Group Office of Homeless Services (MOU in place) Identifying families in need of services
San Bernardino County Sheriff's H.O.P.E. Team-identifying families in need of services.
KEYS Nonprofit-We support emergency housing and services not covered by their contracts while clients wait for approval in their program.
City of Redlands- Referral of Families in need of our services.
SAC Health-Program partner providing case management in one of our grant-funded services and referrals for programs.

3. How are you utilizing volunteers?

Children's Fund utilizes volunteers for fundraising and collecting, sorting, and distributing in-kind donations.

G) Use of Grant Funds

How will you use the grant funds? This answer should align with the specific activities previously outlined in C) Project Goal, Objectives, Activities and Expected Outcomes

Grant funds will be utilized in direct support for families with rental and utility assistance to prevent homelessness and will provide hotel/motel vouchers for emergency shelter. The funds will also support the staff that directly work on this project.

III. Project Future

A) Sustainability

Explain how you will support this project after the grant performance period. Include plans for fundraising or increasing financial support designated for the project.

Children's Fund has developed and implemented a comprehensive development strategy that includes foundation grants, government contracts, special events, and individual donors to fund existing programming and continued growth. Children's Fund has a strong and specialized development team of three staff members that is supported by the Board of Director's Development Committee and the President & CEO.

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

A) Governance

1. Describe your board of directors and the role it plays in the organization.

Children's Fund has a very active board with several committees meeting monthly, and the full board meeting every other month. The board takes an active role in oversight of all agency actions and all fundraising activities.

2. What committees exist within your board of directors?

Children's Fund's Board consist of standing committees: Executive, Development, Finance, Governance, Public Relations, and Program to guide the organization's activities.

3. How does the board of directors make decisions?

Children's Fund's Executive Committee, which includes the board president, vice president, previous chair, and the chair from each standing committee, meet monthly to monitor the agency's activities. The executive committee brings business before the full board for consideration and discussion for approval.

B) Management

1. Describe the qualifications of key personnel/staff responsible for the project.

Cesar Navarrete, MPA, joined Children's Fund as President and CEO in August of 2022. Since he began, we have seen two new programs, strengthened partner relations, and added a new post-secondary education endowment. Cesar manages all day-to-day operations and works to build our program and funding partners. Prior to joining Children's Fund, Cesar was the Executive Director of CASA of San Bernardino County for eight years.

Betty Chambers, our Director of Programs, has been with Children's Fund for ten years. She supervises the program staff, vets and maintains relationships with our community partners, and ensures contract compliance with our funders.

Ruth Humphries is our Housing Manager. She joined Children's Fund in June 2023 to lead our new Project SAFE program. Ruth brought with her almost a decade of experience working with the unhoused population. She takes pride in giving families the tools they need to succeed.

2. What is the CEO/President/Executive Director Salary?

$145,000 annually

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V. Project Budget and Narrative (Do not delete these instructions on your completed form and use this form).

A) **Budget Table**: Provide a detailed line-item budget for your **entire** program by completing the table below. Note that if funded, this is the budget that you will have to refer to in the Evaluation (Final) Report. A breakdown of specific line item requests and attendant costs should include:

1) Line item requests for materials, supplies, equipment and others:

a. Identify and list the type of materials, supplies, equipment, etc.

b. Specify the unit cost, number of units, and total cost

c. Use a formula/equation as applicable. (i.e. 40 books @ $100 each = $4000)

2) Line item requests for staff compensation, benefits: **Do not use FTE percentages**. a. Identify the position; for each position request, **specify the hourly rate and the number of hours** (i.e. $20/hr x 20 hours/week x 20 weeks = $8,000)

b. For benefits, provide the formula and calculation (i.e. $8,000 x 25% = $2,000)

3) Line items on Salaries/Personnel included in budget (contribution or in-kind) but NOT requested from the Gimbel Foundation must be broken down per number 2) above: Provide rate of pay per hour and number of hours.

4) The Gimbel Foundation **does not fund indirect costs.**

Line Item Request	Line Item Explanation	Support From Your Agency	Support From Other Funders	Requested Amount From Gimbel	Line Item Total of Project
Housing Manager	Project oversight, case management, and partner relations. $31/hr x 40 hrs/week x 52 weeks		52000	12480	64480
Housing Program Coordinator	Case Management and reporting $23/hr x 40 hrs/week x 52 weeks		47840	0	47840
Program Clerk	Fulfillment of Emergency Needs/ voucher/bill payment requests $18/hr x 32 hr/week x 52 weeks		20966.40	8985.60	29952
Direct Assistance to Individuals	Rental/utility assistance, hotel/motel vouchers, bed/bedding, clothing, hygiene, baby care items, food, etc.	271465.60	600000	128534.40	1000000
Overhead		100000	50000	0	150000
TOTALS:		371,465.60	770,806.40	150,000	1,292,272

B) **Narrative:** The budget narrative is the justification of "how" and/or "why" a line item helps to meet the program deliverables. Provide a description for each line item. Each line item must have a narrative. Explain how the line item relates to the program. If you are requesting funds to pay for staff, list the specific duties of each position. See attached SAMPLE Program Budget and Budget Narrative

Housing Manager- Provides direction for the program, resources affordable housing, works with landlords and property managers, and hotel/motel managers to ensure safe, habitable shelter. Provides case management for families.

Housing Program Coordinator- Provides case management, responsible for data management.

Program Clerk- Processes all requests for assistance

Direct Assistance to Individuals- for this funding we will provide an average of $5,100 of hotel/motel vouchers, rental/utility assistance, and emergency needs support for a minimum of 25 families.

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

Secured/Awarded

Name of Funder: Foundation, Corporation, Government, Individual donors, In-Kind, Other (specify)	Amount
First 5 San Bernardino	$875,308
HHAPP	$116,666
Seraphim Fund, Inland Empire Community Foundation	$10,000
Emergency Solution Grant, HUD	176,757

Pending

Name of Funder: Foundation, Corporation, Government, Individual donors, Other (specify)	Amount	Decision Date
Jack H. Brown Family Foundation (3 year ask)	$300,000	
In-N-Out Foundation	$25,000	
Kaiser Permanent Foundation	$39,500	
John Previti Memorial Foundation	$10,000	

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	1553676	35	In-kind	331347	7
Fundraising/Special Events	456507	10			
Corp/Foundation Grants	1001409	23			
Government Grants	1142201	25			

Notes: Total revenue for 2022-23 was $4,485,140

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VII. Financial Analysis

Agency Name: Children's Fund Inc.
Most Current Fiscal Year (Dates): From 7/1/2022 **To:** 6/30/2023

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**!

Form 990, Part IX: Statement of Functional Expenses
(This should be your recently filed Form 990 and should not be more than 2 years old)

1) Transfer the totals for each of the columns, Line 25- Total functional expenses (page 10)

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
4391179	4110736	219325	61118

2) Calculate the percentages of Columns B, C, and D, over A (per totals above)

- Program services (B) – A general rule is that at least 75% of total expenses should be used to support programs
- Management & general administration (C) – A general rule is that no more than 15% of total expenses should be used for management & general expenses
- Fundraising (D) – A general rule is that no more than 10% of total expenses should be used for fundraising

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
	Columns B / A x 100	Columns C / A x 100	Columns D / A x 100
Must equal 100%	93.6%	5%	1.4%

3) Calculate the difference between your CURRENT year budget for management & general expenses and your previous management & general expenses per your 990 (Column C)

Percentage of Organization's Current Total Budget used for Administration 4%	Column C, Management & general expenses per 990 above 5%	Differential (1%)

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

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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**
924956	464630	552810	2.5

Excess or Deficit for the Year:

Excess or (Deficit) **Most recent fiscal year end**	**Excess or (Deficit)** **Prior fiscal year end**
-19683	**599258**

Notes:
Children's Fund increased our income last fiscal year. However, much of our funding comes through contracts that do not follow the same fiscal calendar as we do. This made it so that some of the expenses we recorded in the fiscal year were offset by income that was recognized in the prior fiscal year.

VIII. EMAIL TWO PDF files to Gimbel@iegives.org
A. One PDF file of the following, #1 to #5 B. Second PDF file of the following, #6 & #7

#1	Completed Grant Application Form (cover sheet, narrative), budget page and budget narrative (see sample) and sources of funding, financial analysis page	#6	A copy of your most recent year-end financial statements (audited)
#2	Your current operating budget and the previous year's actual expenses (see sample Budget Comparison)	#7	A copy of your most recent 990. **Please make sure that the Form 990 you submit is no more than two (2) years old.**
#3	Part IX **only** of the 990 form, Statement of Functional Expenses (one page). **Please make sure that the Form 990 you submit is no more than two (2) years old.**		
#4	For past grantees, a copy of your most recent final report.		
#5	A copy of your current 501(c)(3) letter from the IRS		

CHILDRENS FUND
DRAFT BUDGET - CONSOLIDATED
FYE 24/25

	ACTUALS FYE 23/24	BUDGET FYE 23/24	BUDGET FYE 24/25
Ordinary Income/Expense			
Income			
4100 · Contributions	126,389.41	140,000.00	130,000.00
4105 · Contributions - Restricted	561,100.00	330,000.00	50,000.00
4110 · Contributions - Inkind	254,902.86	330,000.00	250,000.00
4120 · Employee Giving	76,928.08	60,000.00	50,000.00
4130 · Grant Income	256,150.00	200,000.00	300,000.00
4132 · Grant Income - CAC only	403,357.81	407,358.33	-
4140 · CAL-OES Grant Income - CAC only	450,510.00	515,000.00	316,250.00
4150 · Bonnes Meres Auxiliary	102,126.79	90,000.00	100,000.00
4160 · Claremont/West End Auxiliary	95,500.00	90,000.00	100,000.00
4210 · Golf Tournament	248,672.90	320,000.00	300,000.00
4211 · Golf - Inkind	149,062.66	80,000.00	100,000.00
4250 · Christmas Income	17,236.91	20,000.00	20,000.00
4251 · Christmas - Inkind	428,901.82	350,000.00	400,000.00
4252 · Christmas-Other (Gift Cards)	5,891.88	10,000.00	5,000.00
4323 · CF Operations Contract	81,206.00	81,206.00	81,206.00
4325 · First 5 Contract	663,555.38	823,435.00	875,308.00
First 5 Collab			905,637.00
4327 · First 5 CAC Contract	680,064.75	687,900.00	687,900.00
4330 · CFS Contract Reimbursement	243,982.29	347,500.00	347,500.00
4333 · Behavioral Health Contract	100,000.00	100,000.00	100,000.00
4336 · Public Defender Contract	8,957.61	20,000.00	220,000.00
4340 · Public Health Contract	58,613.50	50,000.00	50,000.00
4342 · Children's Network Contract	146,706.67	168,000.00	168,000.00
4345 · Probation Contract	16,199.91	20,000.00	20,000.00
ESG			195,000.00
HHAPP			116,666.00
4910 · Interest and Dividend Income	19,643.17	16,000.00	18,000.00
4912 · Gain/Loss on Investments	6,144.97	12,000.00	6,000.00
4915 Unrealized Gain (Loss) on Investments	26,403.69	18,000.00	15,000.00
4998 · Other Revenue	960.00		
Total Income	5,229,169.06	5,286,399.33	5,927,467.00
Expense			
5101 · Program Emergency Needs Expense	750,354.15	750,000.00	1,000,000.00
First 5 Collab fiscal agent			808,836.00
5150 · Program Grant Awards	8,356.67	30,000.00	5,000.00
5155 · Program Scholarships	100,045.00	65,000.00	220,000.00
5160 · Program Expense - Other	178,373.47	160,000.00	180,000.00
5175 · Program InKind Distributed	252,206.94	380,000.00	250,000.00
5177 · Operations Inkind Services	-	2,500.00	5,000.00
5200 · Cultivation and Recognition	4,488.11	25,000.00	8,000.00
6200 · Christmas Expense	161,745.51	150,000.00	160,000.00
6204 · Christmas Expense - Inkind	453,065.11	400,000.00	400,000.00
6210 · Golf Expense	88,806.30	80,000.00	90,000.00
6211 · Golf Expense - Inkind	149,062.66	80,000.00	100,000.00
7200 · Outside Services and Other	33,588.72	25,000.00	50,000.00
7205 · Training Consultant and Materials	147,490.00	100,000.00	100,000.00
7210 · Accounting Services	33,600.00	33,600.00	33,600.00
7220 · Annual Audit and Tax Return		21,000.00	21,000.00
7240 · Legal Fees	2,960.00	-	5,000.00
7250 · Grant Writer	5,237.00	5,500.00	-
7230 · Payroll Processing	7,924.22	6,500.00	8,000.00
7260 · Website Management	1,259.12	1,300.00	1,500.00
7270 · IT Support	34,209.10	35,000.00	35,000.00
7280 · Graphic Design and Video	480.00	1,000.00	500.00
7300 · Bank Charges	5,991.32	5,000.00	5,000.00
8110 COE Salary	145,000.00	145,000.00	145,000.00
8110 · Salaries and Wages	596,231.47	619,544.00	777,825.36
8120 · Payroll Tax Expense	59,062.65	64,564.00	70,000.00
8130 · Employee Benefits	32,157.09	30,000.00	35,000.00
8135 · Pension Plan Expense	12,061.61	15,362.00	17,102.00
8140 · Workers Compensation	3,639.62	5,000.00	5,500.00
8210 · Staff Mileage/Travel	5,323.59	6,000.00	8,000.00
8300 · Office Supplies/Equipment	8,416.76	10,000.00	10,000.00
8320 · Postage	1,713.99	2,500.00	2,000.00
8410 · Insurance Expense	28,789.77	30,000.00	30,000.00
8510 · Board and Committee Expenses	648.34	700.00	1,000.00
8515 · Marketing and Promotion	2,700.00	6,000.00	4,000.00
8520 · Printing	9,713.02	12,000.00	10,000.00
8525 · Dues and Subscriptions	4,288.61	2,500.00	4,500.00
8530 · Repairs and Maintenance	33,346.16	35,000.00	35,000.00
8550 · Telephone and Communications	23,444.74	25,000.00	25,000.00
8560 · Staff Development, Conferences and Education	1,152.09	2,000.00	10,000.00
8570 · Blackbaud Expense	15,153.71	35,000.00	30,000.00
8600 · Office Rent	109,516.05	113,000.00	120,000.00
8610 · Storage Space	18,217.88	20,000.00	20,000.00
8800 · Depreciation Expense	10,147.92	7,000.00	12,000.00
9200 · Fiscal Agent Expenses	1,261,829.53	1,682,373.00	1,004,150.00
Total Expense	4,801,798.00	**5,224,943.00**	**5,862,513.36**
Net Income	**427,371.06**	**61,456.33**	**64,953.64**

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	50,000.	42,928.	4,572.	2,500.
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	580,904.	498,738.	53,121.	29,045.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	8,555.	7,345.	783.	427.
9 Other employee benefits	32,382.	27,801.	2,962.	1,619.
10 Payroll taxes	50,640.	43,874.	4,234.	2,532.
11 Fees for services (nonemployees):				
a Management				
b Legal	6,384.		6,384.	
c Accounting	54,199.	13,599.	40,600.	
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.)	326,111.	312,796.	13,315.	
12 Advertising and promotion	17,118.			17,118.
13 Office expenses	16,541.	5,978.	9,736.	827.
14 Information technology				
15 Royalties				
16 Occupancy	58,098.	41,867.	13,326.	2,905.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	422.	422.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	85,716.	59,044.	26,672.	
23 Insurance	30,773.	16,202.	13,032.	1,539.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ASSESSMENT CENTER	1,551,014.	1,551,014.		
b EMERGING NEEDS	848,846.	848,846.		
c CELEBRATION OF GIVING	401,988.	401,988.		
d COUNTY PROGRAM SERVICES	165,425.	165,425.		
e All other expenses	106,063.	72,869.	30,588.	2,606.
25 **Total functional expenses.** Add lines 1 through 24e	4,391,179.	4,110,736.	219,325.	61,118.
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)				

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752153521
Dec. 11, 2019 LTR 4168C 0
33-0193286 000000 00
Input Op: 0752153521 00018275
BODC: TE

CHILDRENS FUND INCORPORATED
348 W HOSPITALITY LN STE 110
SN BERNRDNO CA 92408-3261

016944

Employer ID number: 33-0193286
Form 990 required: YES

Dear CHILDRENS FUND INCORPORATED :

We're responding to your request dated Dec. 02, 2019, about your tax-exempt status.

We issued you a determination letter in August 1986, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

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

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

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

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

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

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

DEC 16 REC'D