

EXTENDED TO MAY 15, 2023

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2021

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable: C Name of organization: D Employer identification number: E Telephone number: F Name and address of principal officer: G Gross receipts \$: H(a) Is this a group return for subordinates?: H(b) Are all subordinates included?: I Tax-exempt status: J Website: K Form of organization: L Year of formation: M State of legal domicile: CA

Part I Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, and financial data for Prior Year and Current Year.

Part II Signature Block

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

Sign Here section with signature of ROOSEVELENA WILSON, PRESIDENT/CHIEF EXECUTIVE OFFICER, dated 5-11-2023.

Paid Preparer section with name LIZBETH G. NEVAREZ, firm name GREEN HASSON & JANKS LLP, and address 700 SOUTH FLOWER STREET, SUITE 3300 LOS ANGELES, CA 90017.

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: TO PROVIDE COMPREHENSIVE, FAMILY-CENTERED SOCIAL, EDUCATIONAL AND BEHAVIORAL HEALTH SERVICES THAT ENCOURAGE CHILDREN, ADOLESCENTS AND THEIR FAMILIES TO LEAD SELF RELIANT, STABLE AND PRODUCTIVE LIVES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 10,638,029. including grants of \$) (Revenue \$) FOR CHILDREN WHOSE EMOTIONAL, BEHAVIORAL, SOCIAL OR OTHER CHALLENGES PREVENT THEM FROM LIVING AT HOME, VISTA DEL MAR PROVIDES A SAFE, HOME-LIKE LIVING ENVIRONMENT WITHIN A COMPREHENSIVE TREATMENT SETTING. OUR PROGRAMS HELP TROUBLED CHILDREN MAKE THE TRANSITION BACK HOME OR TO SELF-SUFFICIENT COMMUNITY LIFE. OUR OPEN, 24-BED FACILITY FOR ADOLESCENT BOYS AND GIRLS IS STAFFED WITH SKILLED TEAMS OF CLINICAL SOCIAL.

4b (Code:) (Expenses \$ 10,517,463. including grants of \$ 2,112,976.) (Revenue \$ 575,495.) VISTA DEL MAR'S OUTPATIENT SERVICES PROVIDES A WIDE RANGE OF COUNSELING PROGRAMS, INCLUDING FAMILY AND INDIVIDUAL THERAPY, TRAUMA RECOVERY, AN ARRAY OF CLASSES AND WORKSHOPS FOR PARENTS AND CAREGIVERS, AND ASSESSMENT AND DIAGNOSTIC SERVICES FOR CHILDREN AND ADOLESCENTS WITH LEARNING DISABILITIES AND OTHER DELAYS, INCLUDING AUTISM. VISTA ALSO OFFERS CONFERENCES AND SEMINARS ADDRESSING CURRENT ISSUES IN CHILD DEVELOPMENT AND TREATMENT OF A VARIETY OF ISSUES AFFECTING CHILDREN AND THEIR FAMILIES. OUR INTERNATIONALLY RESPECTED POSTGRADUATE AND POSTDOCTORAL TRAINING PROGRAMS INCLUDE EXTENSIVE TRAINING AND CLASSES, SUPERVISION, AND CLINICAL WORK WITH OUR YOUNG PEOPLE AND THEIR FAMILIES. THE PSYCHO-EDUCATIONAL TRAINING PROGRAM OFFERS EXTENSIVE TRAINING AND SUPERVISION IN DIAGNOSTIC PSYCHOLOGICAL TESTING OF

4c (Code:) (Expenses \$ 8,496,958. including grants of \$) (Revenue \$ 482,879.) VISTA DEL MAR PROVIDES A BROAD SPECTRUM OF COMMUNITY-BASED SERVICES FOR CHILDREN, ADOLESCENTS, YOUNG ADULTS AND FAMILIES, INCLUDING ADOPTIONS AND FOSTER HOME CARE, THROUGH OUR STATE-LICENSED, HAGUE-ACCREDITED PRIVATE ADOPTION AGENCY. WE ALSO OFFER INDIVIDUAL AND FAMILY COUNSELING, PARENT EDUCATION, TEACHER TRAINING, AND OTHER CASE-MANAGEMENT SERVICES AT MORE THAN 20 LOS ANGELES AND SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT SCHOOLS. WE PROVIDE CHILD CARE IN A NETWORK OF 20 STATE-LICENSED FAMILY CHILD CARE HOMES IN THE HOLLYWOOD AND MID-WILSHIRE AREAS, AS WELL AS IN-HOME FAMILY COUNSELING, DIRECT CHILD COUNSELING, EARLY HEAD START SERVICES AND SCHOOL READINESS PARENT-CHILD EDUCATION AND SUPPORT GROUPS, AND LINKAGE TO EARLY CARE AND EDUCATION, HEALTH AND SOCIAL SERVICES. OUR "WRAPAROUND" SERVICES

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,597,660. including grants of \$) (Revenue \$)

4e Total program service expenses 36,250,110.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
	1a 168		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
	1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable trusts.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question, 1a/1b, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (27); 1b Enter the number of voting members included on line 1a, above, who are independent (27); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 4 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records LENA WILSON - (310) 836-1223 3200 MOTOR AVE, LOS ANGELES, CA 90034

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROOSEVELENA WILSON PRESIDENT/CHIEF EXECUTIVE OFFICER	37.50 0.00			X				342,692.	0.	14,235.
(2) JONATHAN PRIZANT CHIEF DEVELOPMENT & MARKETING OFFICE	37.50 0.00			X				217,760.	0.	24,973.
(3) JAMES GIBSON III CHIEF PROGRAM OFFICER	37.50 0.00			X				185,376.	0.	21,123.
(4) DIANE DUNCAN CHIEF FINANCIAL OFFICER	37.50 0.00			X				185,143.	0.	9,784.
(5) AMY JAFFE SR VICE PRESIDENT RESIDENTIAL PROGRA	37.50 0.00			X				175,311.	0.	8,538.
(6) ALINA VEGA VICE PRESIDENT CHILD DEVELOPMENT	37.50 0.00				X			136,912.	0.	10,447.
(7) MARY MARTONE VICE PRESIDENT INTENSIVE HOME BASED	37.50 0.00				X			134,219.	0.	23,249.
(8) TRACI LEVI VICE PRESIDENT OUTPATIENT SERVICES	37.50 0.00				X			123,313.	0.	5,859.
(9) BRIAN ROPER NPS DIRECTOR OF AUX SERVICES	37.50 0.00				X			115,429.	0.	5,103.
(10) JENNIFER BLISS DIRECTOR OF ADOPTIONS & FOSTER CARE	37.50 0.00				X			115,175.	0.	10,139.
(11) RICHARD ACOSTA CO-CHAIR	4.00 0.00	X		X				0.	0.	0.
(12) NANCY EPSTEIN CO-CHAIR	4.00 0.00	X		X				0.	0.	0.
(13) DAWNETTE ANDERSON SECRETARY	4.00 0.00	X		X				0.	0.	0.
(14) DORIAN REDDING TREASURER	4.00 0.00	X		X				0.	0.	0.
(15) EDEN ALPERT-ANASTASIO BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(16) JANIS BLACK WARNER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(17) DAN BUCATINSKY BOARD MEMBER	1.00 0.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CHRISTY CHERNISS BOARD MEMBER	1.00 0.00							0.	0.	0.
(19) MATT CHERNISS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(20) JANET CIRIELLO BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(21) CRAIG COOPER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(22) CAMI CURTIS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(23) JILL FRIEDMAN BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(24) ARTHUR JACOBSON BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(25) MARLA KANTOR BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(26) DAVID KONHEIM BOARD MEMBER	1.00 0.00	X						0.	0.	0.
1b Subtotal								1,731,330.	0.	133,450.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,731,330.	0.	133,450.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **20**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
W & W CLEANING SERVICES INC: 823 ANCHORAGE PLACE, CHULA VISTA, CA 91914	JANITORIAL SERVICES	548,695.
ROBERT J. HASKELL, MD, 2516 MOUNT BEACON TERRACE, LOS ANGELES, CA 90068	PSYCHIATRIC SERVICES	329,890.
SANTOS CRUZ DBA SANTOS HANDYMAN, 2217 1/2 CATALINA STREET, LOS ANGELES, CA 90007	COMMERCIAL REPAIR & PAINT WORK	181,360.
ESTRELLA MUNDY 1156 TAMARIND AVENUE, LOS ANGELES, CA 90038	CHILDCARE PROVIDER	172,153.
CARLA LANUZA, 2647 1/2 REDONDO BLVD, LOS ANGELES, CA 90016	CHILDCARE PROVIDER	160,238.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **14**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) LAURIE KONHEIM BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(28) FRANCESCO LUPARELLO BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(29) DAN PALMER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(30) DAR ROLLINS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(31) DAN ROZANSKY BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(32) JOSHUA SCHECHTER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(33) PHIL STEIN BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(34) VIRANDA TANTULA BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(35) YELENA VAYNER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(36) DOUGLAS WARNER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(37) MIMI FELDMAN HON. BOARD MEMBER	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	1 b	Membership dues					
	1 c	Fundraising events	124,100.				
	1 d	Related organizations					
	1 e	Government grants (contributions)	33,274,734.				
	1 f	All other contributions, gifts, grants, and similar amounts not included above	4,725,313.				
	1 g	Noncash contributions included in lines 1a-1f	\$ 140,343.				
	h	Total. Add lines 1a-1f	38,124,147.				
	Program Service Revenue	2 a	PRIVATE ADOPTION FEES	900099	470,879.	470,879.	
		2 b	OTHER EDUCATION FEES	900099	377,981.	377,981.	
2 c		CLIENT SERVICE FEES	900099	209,514.	209,514.		
2 d							
2 e							
2 f		All other program service revenue					
g		Total. Add lines 2a-2f		1,058,374.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		743,787.		743,787.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6 b	Less: rental expenses					
	6 c	Rental income or (loss)					
	6 d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	1,381,844.			
			(ii) Other				
	7 b	Less: cost or other basis and sales expenses	1,381,844.				
	7 c	Gain or (loss)	0.				
	7 d	Net gain or (loss)					
8 a	Gross income from fundraising events (not including \$ 124,100. of contributions reported on line 1c). See Part IV, line 18						
		8 a	10,000.				
		8 b	59,974.				
8 c	Net income or (loss) from fundraising events		-49,974.		-49,974.		
9 a	Gross income from gaming activities. See Part IV, line 19						
		9 a	2,340.				
		9 b	0.				
9 c	Net income or (loss) from gaming activities		2,340.		2,340.		
10 a	Gross sales of inventory, less returns and allowances						
		10 a					
		10 b					
10 c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	900099	399,616.		399,616.	
	11 b						
	11 c						
	11 d	All other revenue					
	e	Total. Add lines 11a-11d		399,616.			
12	Total revenue. See instructions		40,278,290.	1,058,374.	0.	1095769.	

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	2,112,976.	2,112,976.		
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	1,198,412.	1,043,938.	123,064.	31,410.
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	22,096,638.	19,209,304.	2,299,941.	587,393.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	583,212.	522,645.	48,362.	12,205.
9 Other employee benefits	2,675,724.	2,397,848.	221,879.	55,997.
10 Payroll taxes	1,864,030.	1,670,449.	154,571.	39,010.
11 Fees for services (nonemployees):				
a Management				
b Legal	1,435,319.		1,435,319.	
c Accounting	105,900.		105,900.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	48,000.			48,000.
f Investment management fees	58,784.		58,784.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,730,026.	811,897.	591,362.	326,767.
12 Advertising and promotion	156,954.	103,383.	14,407.	39,164.
13 Office expenses	1,275,896.	950,490.	270,926.	54,480.
14 Information technology	182,411.	153,719.	25,119.	3,573.
15 Royalties				
16 Occupancy	3,846,341.	3,397,984.	293,633.	154,724.
17 Travel	911,095.	909,587.	1,144.	364.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	319,802.	231,395.	28,602.	59,805.
20 Interest	1,703.	933.	594.	176.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,143,212.	631,976.	507,214.	4,022.
23 Insurance	459,637.	181,196.	278,441.	
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 FOOD & PROVISIONS	690,709.	690,026.	253.	430.
b PROGRAM SUPPLIES	233,612.	233,612.	0.	0.
c MEMBERSHIP DUES	102,686.	67,638.	9,425.	25,623.
d SUBSCRIPTIONS & PUBLICA	19,684.	12,966.	1,806.	4,912.
e All other expenses	1,024,685.	916,148.	31,325.	77,212.
25 Total functional expenses. Add lines 1 through 24e	44,277,448.	36,250,110.	6,502,071.	1,525,267.
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)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	3,732,910.	1	998,208.
	2	Savings and temporary cash investments	2,947,755.	2	1,737,129.
	3	Pledges and grants receivable, net	6,175,107.	3	6,434,736.
	4	Accounts receivable, net	6,031,063.	4	8,031,029.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	139,803.	8	146,680.
	9	Prepaid expenses and deferred charges	644,526.	9	421,017.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 34,070,108.		
	b	Less: accumulated depreciation	10b 12,518,320.	10c	21,551,788.
	11	Investments - publicly traded securities	21,799,945.	11	19,972,415.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	5,912,458.	15	5,327,259.
16	Total assets. Add lines 1 through 15 (must equal line 33)	69,740,858.	16	64,620,261.	
Liabilities	17	Accounts payable and accrued expenses	7,465,013.	17	6,958,095.
	18	Grants payable		18	
	19	Deferred revenue	1,884,660.	19	2,395,432.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,000,000.	23	2,900,000.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	18,101.	25	14,251.
	26	Total liabilities. Add lines 17 through 25	10,367,774.	26	12,267,778.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	40,459,066.	27	36,972,137.
	28	Net assets with donor restrictions	18,914,018.	28	15,380,346.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	59,373,084.	32	52,352,483.	
33	Total liabilities and net assets/fund balances	69,740,858.	33	64,620,261.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	40,278,290.
2	Total expenses (must equal Part IX, column (A), line 25)	2	44,277,448.
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,999,158.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	59,373,084.
5	Net unrealized gains (losses) on investments	5	-2,975,141.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-46,302.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	52,352,483.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2021)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	36056235.	40696126.	40230520.	43984240.	38124147.	199091268
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	36056235.	40696126.	40230520.	43984240.	38124147.	199091268
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1922545.
6 Public support. Subtract line 5 from line 4.						197168723

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	36056235.	40696126.	40230520.	43984240.	38124147.	199091268
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	651,782.	745,313.	541,331.	307,892.	743,787.	2990105.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	729,018.	119,875.	132,449.	410,424.	399,616.	1791382.
11 Total support. Add lines 7 through 10						203872755
12 Gross receipts from related activities, etc. (see instructions)					12	5,806,205.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	96.71	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	94.60	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*
- b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2021
Open to Public Inspection

Name of the organization

VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	8,618,645.	6,878,613.	7,117,427.	7,289,604.	7,306,755.
b Contributions		1,205,342.			
c Net investment earnings, gains, and losses	-841,774.	825,117.	-61,258.	71,085.	499,566.
d Grants or scholarships					
e Other expenditures for facilities and programs	306,571.	290,427.	177,556.	243,262.	516,717.
f Administrative expenses					
g End of year balance	7,470,300.	8,618,645.	6,878,613.	7,117,427.	7,289,604.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment .0000 %
 - b Permanent endowment 90.6055 %
 - c Term endowment 9.3945 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		796,167.		796,167.
b Buildings		27,262,447.	9,613,399.	17,649,048.
c Leasehold improvements		1,487,691.	637,374.	850,317.
d Equipment		3,930,596.	2,267,547.	1,663,049.
e Other		593,207.		593,207.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				21,551,788.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUSTS	4,540,601.
(2) BENEFICIAL INTEREST IN PERPETUAL TRUST	712,559.
(3) DEPOSITS	74,099.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ 5,327,259.	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) GIFT ANNUITIES PAYABLE	14,251.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ 14,251.	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	38,162,123.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-2,975,141.	
b	Donated services and use of facilities	2b	948,780.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-31,022.	
e	Add lines 2a through 2d	2e	-2,057,383.	
3	Subtract line 2e from line 1	3	40,219,506.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	58,784.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	58,784.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	40,278,290.	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	45,182,724.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	948,780.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	15,280.	
e	Add lines 2a through 2d	2e	964,060.	
3	Subtract line 2e from line 1	3	44,218,664.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	58,784.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	58,784.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	44,277,448.	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE PRIMARY LONG-TERM FINANCIAL OBJECTIVE FOR VISTA DEL MAR'S ENDOWMENTS IS TO PRESERVE THE REAL (INFLATION-ADJUSTED) PURCHASING POWER OF ENDOWMENT ASSETS AND INCOME AFTER ACCOUNTING FOR ENDOWMENT SPENDING, INFLATION AND COSTS OF PORTFOLIO MANAGEMENT. VISTA DEL MAR'S BOARD OF DIRECTORS HAS APPROVED A SPENDING POLICY THAT WILL DISTRIBUTE A SPECIFIC PAYOUT RATE (5%) OF THE ENDOWMENT BASE (CALCULATED AS THE THREE-YEAR AVERAGE MARKET VALUE OF ENDOWMENT FUNDS) TO SUPPORT VISTA DEL MAR'S PROGRAMS. SUCH A POLICY WILL ALLOW FOR A GREATER PREDICTABILITY OF SPENDABLE INCOME FOR BUDGETING PURPOSES AND FOR GRADUAL STEADY GROWTH FOR THE SUPPORT OF OPERATIONS BY THE ENDOWMENTS. IN ADDITION, THIS POLICY WILL MINIMIZE THE PROBABILITY OF INVADING THE PRINCIPAL OVER THE LONG TERM.

Part XIII Supplemental Information (continued)

PART X, LINE 2:

VISTA DEL MAR RECOGNIZES THE IMPACT OF TAX POSITIONS IN THE FINANCIAL STATEMENTS IF THAT POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT, BASED ON THE TECHNICAL MERITS OF THE POSITION. DURING THE YEAR ENDED JUNE 30, 2022, VISTA DEL MAR PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS AND DID NOT NOTE ANY MATTERS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS OR WHICH MIGHT HAVE AN EFFECT ON ITS TAX-EXEMPT STATUS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF CHARITABLE REMAINDER TRUSTS	-122,869.
CHANGE IN VALUE OF PERPETUAL TRUST	91,847.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-31,022.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

BAD DEBT EXPENSE	15,280.
------------------	---------

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		BROKER CHALLENGE		NONE		
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	134,100.		134,100.	
	2	Less: Contributions	124,100.		124,100.	
	3	Gross income (line 1 minus line 2)	10,000.		10,000.	
Direct Expenses	4	Cash prizes	1,170.		1,170.	
	5	Noncash prizes				
	6	Rent/facility costs	10,000.		10,000.	
	7	Food and beverages	26,108.		26,108.	
	8	Entertainment	1,500.		1,500.	
	9	Other direct expenses	21,196.		21,196.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				59,974.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-49,974.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

13a	_____ %
13b	_____ %

 - a The organization's facility
 - b An outside facility
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: RACHEL KAUFMAN

(I) ADDRESS OF FUNDRAISER: 12550 10TH STREET, #205, SANTA MONICA, CA 90401

(II) ACTIVITY: FUNDRAISING CONSULTANT, DATA ANALYSIS & DIRECT MAIL

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CHILD CARE/DAYCARE CENTER	20	1,422,929.	0.		
FOOD GIFT CARDS	55	66,250.	0.		
SCHOLARSHIPS AND DISCOUNTS	27	87,589.	0.		
BOARDING PAYMENTS	34	410,874.	0.		
FLEXFUNDS - WRAPAROUND	104	59,612.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

A ONE-PAGE APPLICATION MUST BE SUBMITTED TO THE SCHOLARSHIP PROGRAM COORDINATOR. THE SCHOLARSHIP PROGRAM COORDINATOR REVIEWS ALL APPLICATIONS. APPLICATIONS ARE REVIEWED FOR COMPLETENESS AND TO THE EXTENT POSSIBLE, ACCURACY AFTER A COMPLETE REVIEW OF THE APPLICATION, IT IS THE RESPONSIBILITY OF THE SCHOLARSHIP PROGRAM COORDINATOR TO PROVIDE THE SENIOR VICE PRESIDENT OF INTENSIVE INTERVENTION PROGRAMS WITH A RECOMMENDATION. THE PROGRAM COORDINATOR RECOMMENDS TO EITHER APPROVE OR DENY THE REQUEST. AGENCY REIMBURSES STUDENTS WHO PROVIDED EVIDENCE OF ENROLLMENT AND MAINTAIN

Part III Continuation of Grants and Other Assistance to Domestic Individuals (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CHILD ALLOWANCES	89.	34,238.	0.		
SUBSIDIES FOR AUTISM TESTING	3.	18,441.	0.		
THERAPEUTIC INCENTIVES	213.	0.	13,043.	BOOK VALUE	FOOD AND CLOTHING

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number

95-1647832

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)									
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p>	2									
<p>3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>										
<p>a Receive a severance payment or change-of-control payment?</p>	4a	X								
<p>b Participate in or receive payment from a supplemental nonqualified retirement plan?</p>	4b	X								
<p>c Participate in or receive payment from an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	X								
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>										
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>										
<p>a The organization?</p>	5a	X								
<p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	5b	X								
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>										
<p>a The organization?</p>	6a	X								
<p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	6b	X								
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p>	7	X								
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8	X								
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number

95-1647832

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	4	134,733	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (MISC. ITEMS)	X	4	4,580	DONOR ESTIMATE
26 Other (SUPPLIES/PPE)	X	1	730	FMV
27 Other (GIFT CARDS)	X	1	300	COST
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule M (Form 990) 2021

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

NONCASH DONATIONS ARE LISTED BY TOTAL NUMBER OF DONOR CONTRIBUTORS.

Multiple horizontal lines for data entry.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

CHILDREN AND ADOLESCENTS ENROLLED IN OUR OUTPATIENT THERAPY SERVICES
PROGRAMS DEMONSTRATE BETTER MANAGEMENT OF THE BEHAVIORAL CHALLENGES
WHICH IMPACT THEIR ABILITY TO SUCCESSFULLY FUNCTION IN SCHOOL AND IN
THE COMMUNITY. PSYCHOEDUCATIONAL TESTING SERVICES ARE ALSO AVAILABLE TO
IDENTIFY LEARNING DIFFERENCES AND DEVELOP STRATEGIES TO ENHANCE THE
DEVELOPMENT OF COGNITIVE SKILLS. ADDITIONALLY, THE REISS DAVIS GRADUATE
PROGRAM OFFERS AN ADVANCED DEGREE TO SUPPORT THE DEVELOPMENT OF
PROFESSIONALS WITH EXPERTISE IN MANAGING EMOTIONAL CHALLENGES OF
CHILDREN ACROSS THE DEVELOPMENTAL SPECTRUM.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

OFFER AN ALTERNATIVE TO OUT-OF-HOME CARE BY IDENTIFYING AND BUILDING
UPON A FAMILY'S STRENGTHS AND SUPPORT SYSTEMS, TO HELP THESE VULNERABLE
CHILDREN TO REMAIN IN THEIR COMMUNITIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

VISTA'S NON-PUBLIC SCHOOL IS ACCREDITED BY THE WESTERN ASSOCIATION OF
SCHOOLS AND COLLEGES (WASC) AND SERVES CHILDREN, PRE-SCHOOL THROUGH
GRADE 12, WHO HAVE STRUGGLED IN OTHER SCHOOL SETTINGS. AFTER ASSESSING
EACH CHILD AND CREATING A COMPREHENSIVE INDIVIDUALIZED EDUCATION PLAN
(IEP), WE TAILOR EACH CHILD'S COURSES TO ADDRESS THEIR SPECIAL NEEDS,
WHILE ENCOURAGING THEM TO GROW EMOTIONALLY AND ACADEMICALLY. IN
ADDITION TO TRADITIONAL COURSEWORK, STUDENTS MAY PARTICIPATE IN A
NUMBER OF THERAPEUTIC ARTS CLASSES AND OTHER OFFERINGS THAT INSPIRE
CONFIDENCE AS WELL AS PROVIDING INCENTIVE TO STAY IN SCHOOL. WE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number

95-1647832

MAINTAIN A LOW STUDENT-TO-TEACHER RATIO (3:1) AND OUR EDUCATIONAL AND CLINICAL STAFF CREATE AN ATMOSPHERE OF SUCCESS, TAKING INTO ACCOUNT THE PERSONAL CHALLENGES OF EACH CHILD'S LIFE SO THAT THEY CAN HAVE A POSITIVE SCHOOL EXPERIENCE. APPROXIMATELY 65% OF OUR STUDENTS CONTINUE THEIR EDUCATION AFTER GRADUATING FROM VISTA DEL MAR, AND OUR VOCATIONAL SKILLS AND WORKABILITY PROGRAMS HELP STUDENTS DEVELOP EMPLOYABLE WORK SKILLS FOR THOSE SEEKING EMPLOYMENT. OUR INDEPENDENT LIVING SKILLS PROGRAM HELPS THOSE STUDENTS WHO ARE AGING OUT OF THE FOSTER CARE SYSTEM TO LEARN TO LIVE ON THEIR OWN.

EXPENSES \$ 6,597,660. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2:

THE FOLLOWING BOARD MEMBERS HAVE A FAMILY RELATIONSHIP:

Laurie, David and Jon Konheim; Janis Black Warner and Doug Warner; Christy and Matthew Cherniss.

FORM 990, PART VI, SECTION A, LINE 8B:

THIS QUESTION IS NOT APPLICABLE SINCE THERE IS NO COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE CFO REVIEWS THE ORGANIZATION'S INFORMATIONAL TAX RETURNS PRIOR TO THEIR FINALIZATION AND FILING. THE FINAL COPY OF THE INFORMATIONAL TAX RETURN IS MADE AVAILABLE TO THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS AND A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

Name of the organization

VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number

95-1647832

THE CONFLICT OF INTEREST POLICY IS MONITORED BY THE ORGANIZATION THROUGH AN ANNUAL DISCLOSURE FORM THAT IS COMPLETED AND SIGNED BY EACH BOARD MEMBER AND EMPLOYEE OF THE ORGANIZATION. THE PRESIDENT/CEO'S EXECUTIVE ASSISTANT IS RESPONSIBLE FOR ENSURING ALL BOARD MEMBERS COMPLETE THE REQUIRED INFORMATION. THE EXECUTIVE COMMITTEE REVIEWS ANY POTENTIAL CONFLICTS OF INTEREST THAT MAY ARISE AND WILL TAKE THE APPROPRIATE ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD HAS A COMPENSATION COMMITTEE WHICH IS IN CHARGE OF REVIEWING COMPENSATION AND BENEFITS OF THE CEO AND THE CFO INDEPENDENTLY, WITHOUT THE PARTICIPATION OF THE INTERESTED PERSONS. THE COMPENSATION COMMITTEE CONSULTS PUBLISHED SURVEY DATA AVAILABLE FROM SOURCES SUCH AS STERLING STRATEGIES, INC., CHARITY NAVIGATOR, AND GUIDESTAR ON SALARY, BONUS (IF ANY), AND BENEFITS FOR CEO AND EXECUTIVE VICE PRESIDENT POSITIONS SPECIFICALLY FROM COMPARABLE NONPROFIT MENTAL HEALTH ORGANIZATION OF SIMILAR SIZE. RESULTS OF THESE DELIBERATIONS ARE DOCUMENTED IN THE MINUTES OF THE COMPENSATION COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 15B:

THE ORGANIZATION'S DIRECTOR OF HUMAN RESOURCES USES DATA FROM PUBLISHED SALARY SURVEY GUIDES AND THE ECONOMIC SITUATION OF THE ORGANIZATION. THE POTENTIAL SALARY IS THEN DISCUSSED BY THE DIRECTOR AND CEO WITH EACH PROSPECTIVE MANAGER BEFORE BEING FINALIZED.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

