

Organization Information

Legal Name

Voices for Children

DBA (if Applicable)

Voices for Children

Program Name/Title

Court Appointed Special Advocate (CASA) Program in Fallbrook, Bonsall, Rainbow, and De Luz

Brief Program Description

With the support of the FRHD, VFC will provide critical advocacy to Fallbrook, Bonsall, Rainbow, and De Luz children in foster care and ensure that their physical, mental, and behavioral health needs are addressed.

Is this a new (pilot, recently developed) or established program?

Established Program

Program Information - Type

Ongoing

Requested Amount

15000

Organization's Mission Statement

Voices for Children transforms the lives of abused, abandoned, or neglected children by providing them with trained, volunteer Court Appointed Special Advocates (CASAs).

Organization's Vision Statement

Voices for Children believes that every child deserves a safe and permanent home and, to that end, will provide a trained CASA volunteer to every abused, abandoned, or neglected child who needs one, and advocate to improve the lives of children in the foster care system.

Agency Capability

Since 1980, Voices for Children (VFC) has provided critical advocacy and support to children in foster care by providing them with volunteer CASAs. VFC's work began 42 years ago when law student Kathryn Ashworth and social worker Elizabeth Bacon collaborated to help children in foster care experience better home placements and more positive life outcomes. They soon adopted the emerging CASA model, first developed in Seattle in 1977, in which highly trained, supervised community volunteers, called CASAs, are matched with individual children in foster care to advocate for their best interests. CASAs help judges make better-informed decisions by providing critical information and insights about the children, their mental and physical health, education, and overall well-being. This year, VFC expects to serve 2,100 children in San Diego County.

Over the past five years, these are a few of VFC's proudest accomplishments:

- In June 2021, VFC's Board of Directors approved a new strategic plan. We are focused on the following five priorities: investing in children through exceptional advocacy; valuing and investing in our CASAs and staff; inspiring and mobilizing communities across our region; aligning resources to drive impact and sustainability; and living our values of integrity, gratitude, and a commitment to diversity, equity, and inclusion.

- Last year, VFC earned the Innovative Inclusion Tier of Recognition, the highest recognition granted, from All Children-All Families, a project of the Human Rights Campaign Foundation that promotes LGBTQ-inclusive policies and formally recognizes child welfare agencies that are leading the field with innovative approaches to inclusion.
- In 2022, VFC was a first-time grant recipient of the Grossmont Healthcare District. We are grateful for their investment in the health needs of children in foster care and the opportunity to connect with other non-profits who are addressing critical health needs in their local community.

Agency Collaborations

Since our VFC's inception, our primary partner has been the San Diego County Juvenile Court. VFC is the only organization that is authorized by the Court to provide CASAs to children in foster care in San Diego County, including the region supported by the Fallbrook Regional Health District.

Our collaborative partnership with the Court has helped us to provide children in foster care with the support they need as efficiently and effectively as possible. The court provides VFC with access to all five of the San Diego County courtrooms that hear juvenile dependency cases, including the Vista Courthouse on S. Melrose Avenue. As children enter the foster care system, judges, attorneys, and social workers refer children in real time to VFC staff stationed in each of courtrooms. Children with more complex cases, including those with mental and physical health needs, are prioritized for CASA assignment.

VFC also works closely with the Health and Human Services Agency (HHSA), the agency that manages the foster care system in San Diego County, Children's Legal Services (CLS), the agency that provides attorneys to youth, and Rady Children's Hospital. VFC staff members communicate with HHSA social workers daily to coordinate care. VFC staff members update CLS attorneys about a child's case and alert them whenever a situation arises that threatens a child's safety or legal rights. VFC staff and CASAs interact with Rady Children's Hospital's medical providers and social workers to address the health needs of children.

VFC also partners closely with mental and physical healthcare professionals, educators, and other providers in a child's local community to ensure that they have access to the critical services, programs, and resources they need to address past trauma and create a brighter future.

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	60	9
Young Adults (13-17)	30	4
Adults (18-60)	10	2
Seniors (60+)		
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age

NA

Gender

	Percent of program participants
Female	50
Male	50
Non-binary	
Unknown*	

*Target Population - Gender

NA

Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	100
Very Low (50%) Income Limits, ceiling of \$53,500	
Low (80%) Income Limits, ceiling of \$85,600	
Higher Than Listed Limits	
We do not collect this data (indicate with 100%)*	

*Target Population - Income Level

NA

Projected number of residents that will directly benefit (participant/client) from this program.

15

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

Economic Stability (Employment, Food Insecurity, Housing Instability, Poverty)

Education Access & Quality (Early Childhood Education and Development, Enrollment in Higher Education, High School Graduation, Language and Literacy)

Healthcare Access & Quality (Access to Health Care, Access to Primary Care, Health Literacy)

Statement of Need/Problem

Every year, an estimated 50 children from within the Fallbrook Regional Health District spend time in the San Diego County foster care system. Each of these children has experienced multiple adverse childhood experiences (ACES), including abuse and neglect. These children disproportionately come from families that encounter multiple negative social determinants of health, including poverty, inadequate housing, and lack of access to healthy food, quality education, and adequate healthcare. Once in foster care, children face new stressors: being separated from their families, living with

strangers, school and housing transitions, and frequently the lack of consistent and caring adult figures in their lives. Overwhelmingly, the overburdened and bureaucratic foster care system cannot meet the needs of the children it is supposed to protect. Its shortcomings—including daunting caseloads and a high turnover rate for child welfare professionals—result in additional childhood trauma that has lifelong impacts.

In a study of the mental and physical health of children in foster care, Turney and Wildeman found that children who spend time in foster care score lower than their peers on most measures of wellbeing (2016). They are twice as likely as their peers to have a learning disability, asthma, and or speech problems, and three times as likely to have ADHD or hearing and vision problems. They are five times more likely than their peers to have anxiety, six times as likely to have behavioral challenges, and seven times as likely to have depression. Negative effects continue to follow these children into adulthood. Children who experiences ACEs are more likely to experience ACE-Associated Health Conditions (AAHCs) as adults, including asthma, arthritis, chronic obstructive pulmonary disorder (COPD), depression, cardiovascular disease, smoking, heavy drinking, and obesity (Roadmap for Resilience: The California Surgeon General's Report on ACES, Toxic Stress, and Health, 2020).

Despite the significant physical and mental health needs of children in foster care, there are many barriers that make it difficult for them to receive adequate healthcare services. These are just a few examples:

- A child's medical history is incomplete or altogether missing, leaving health providers uncertain about their allergies, past immunizations, and family medical history.
- A child needs a medical treatment or surgery for which consent is required. Treatment is delayed for weeks as the social worker unsuccessfully attempts to contact the biological parents, and then submits a request for the judge to approve the surgery through an order of the court.
- A 15-year-old has been on a waitlist for counseling services for six weeks. The provider finally calls to schedule an intake appointment, only to find that the foster caregivers have given notice and the youth is moving to a new home placement outside their service area.

Through the CASA program, VFC ensures that the physical, mental, and behavioral health needs of children are not overlooked through careful monitoring and individual advocacy. VFC respectfully requests a \$15,000 program support grant, which will enable us to provide CASAs to six children in foster care from Fallbrook, Bonsall, Rainbow, and De Luz.

Statement of Need/Problem - Others

VFC is the only organization authorized to provide CASAs to children in foster care in San Diego County. However, there are many educational, physical and mental health, and housing programs that offer services to children in foster care. Unfortunately, barriers such as enrollment processes, fees, scheduling challenges, and lack of transportation can make it difficult for children to access these services.

CASAs provide children and their caregivers with system navigation support, helping them gain information and access to beneficial community services. CASAs support children to participate in counseling services through Palomar Family Counseling Service, academic support services through Fallbrook Union Elementary/High School Districts and Bonsall Unified School District, and housing services through the Young Adult Institute (YAI) and local supervised independent living programs (SILPs). CASAs also link youth with enrichment activities in their community, such as equine therapy, library programs, parks, and fairs and festivals.

Program/Services Description - Program Entry

Program Entry: Children are referred to VFC in two ways:

- 1) VFC staff members called Case Liaisons complete risk assessments for every child as they enter the foster care system. Risk assessments take multiple factors into consideration, including a child's mental health, behavior, progress on developmental milestones, and physical health. Children with the most urgent needs are referred for CASA assignment. Children with moderate needs receive case management services directly from VFC's Case Liaisons. Children with lower levels of need continue to be monitored by Case Liaisons in case their level of need should change.
- 2) VFC also receives referrals of children from juvenile court judges, social workers, and children's

attorneys.

Once a child is referred to VFC for CASA services, VFC matches the child with a CASA. The CASA then works closely with a VFC staff Advocacy Supervisor to create an advocacy plan to address a child's needs. CASAs attend family team meetings, meetings with social workers, school and teacher meetings, and they communicate with all professionals on a child's case including health professionals.

Program Follow Up: Every six months for as long as a child is in foster care, a child's CASA works with their VFC staff Advocacy Supervisor to review a child's progress on their advocacy plan and create a detailed court report that includes information about a child's progress, current status, and recommendations, including recommendations for referrals to service partners. This report is also used internally to assess how a child is progressing on their advocacy plan, and what additional supports they will need as the case progresses toward their court-determined permanent plan of reunification, adoption, legal guardianship, or long-term foster care.

Program/Services Description - Program Activities

VFC's CASA program will provide children in foster care in Fallbrook, Bonsall, Rainbow, and De Luz with advocates who will address their physical, mental, and behavioral health needs. CASAs commit to serving for 10-15 hours a month for at least 18 months. They have individual visits with a child and gather information from a child's caregivers, teachers, mental and physical health providers, and child welfare team. When a CASA identifies unmet needs, they then advocate on a child's behalf in court, in schools, in healthcare settings, and the community. Every six months, CASAs attend court and submit a comprehensive written report about the child's status. Judges rely on these reports to make informed decisions about a child's case.

A CASA's advocacy is tailored to address the individual needs of the child they serve, including the following:

- Physical Health: CASAs communicate with medical providers, monitor a child's medications and referrals, and ensure that children are up to date on medical and dental exams, developmental screenings, and hearing and vision tests.
- Behavioral Health: CASAs are often the most consistent adult in the life of a child in foster care. As a result, they are well-positioned to identify changes in a child's behavior, affect, and coping skills that may indicate that a child needs behavioral health services and can alert a child's welfare team.
- Educational Success: CASAs ensure that children have access to educational support services at school, such as an IEP, 504 plan, or allied health services including speech, occupational, and physical therapy.
- Enrichment and Well-being: CASAs help a child to engage in pro-social activities in the community such as sports teams and extracurricular clubs. They encourage positive community connections with coaches and peers. CASAs directly benefit a child's mental health through the safe, stable, and nurturing relationship they form with the child.

Sometimes, the best way to demonstrate the impact a CASA can have is through a story:

CASA Suzanne was matched with four-year-old Joseph soon after he entered foster care. After moving from one foster home to another, Joseph was placed in a prospective adoptive home with relatives. The relatives were eager to provide Joseph with a loving home, but he had many needs. Joseph had received an occupational therapy referral and he needed glasses, but he was never in one home long enough to receive the recommended services. Moreover, Joseph has a rare form of leukemia and requires intensive medical care. Suzanne knew that the best way to set Joseph up for long-term success in his relative's home would be to help his caregivers address Joseph's significant health needs. Suzanne helped the relative caregivers to schedule Joseph's follow-up appointments and ensured that he could continue with the same health providers. At this time, Joseph is receiving the medical intervention he needs. His case is expected to close in adoption at his next scheduled hearing, in large part due to the support Suzanne provided.

VFC is proud to provide children like Joseph with the support of CASAs like Suzanne.

Program Goal #1

VFC will ensure that the physical, mental, and behavioral health needs of children in foster care from the Fallbrook, Bonsall, De Luz, and Rainbow communities are addressed by providing them with CASAs

who will advocate on their behalf.

Program Objectives - Goal #1

Objective 1: By June 30, 2024, VFC will recruit and train 6 CASAs and assign them to children in Fallbrook, Bonsall, Rainbow, and De Luz.

Objective 2: By June 30, 2024, VFC will provide 6 children in foster care from Fallbrook, Bonsall, Rainbow, and De Luz with a CASA who will visit them monthly and communicate with all of the key stakeholders in the child's life.

Objective 3: By June 30, 2024, VFC will submit a court report on behalf of each child documenting their physical, mental, and behavioral health services, progress on their case plan, and any unaddressed health needs.

Program Outcomes/Measurables - Goal & Objectives #1

Objective 1 Outcome: Six CASAs will complete all training requirements and be matched with a child from Fallbrook, Bonsall, Rainbow, or De Luz for ongoing advocacy.

Documentation: VFC uses CASA Manager, a database developed for CASA programs, to create a volunteer for each CASA trainee. A trainee's progress is tracked as they complete Advocacy University curriculum, screening, and training assignments. Once all requirements are completed, they are matched with a child in need of advocacy. Once they are officially assigned to a child's case through a court order, this document is uploaded to their volunteer record.

Objective 2 Outcome: Each CASA will provide monthly case updates to their VFC Advocacy Supervisor, including information about their interactions with the child, the child's concerns and requests, and information provided by a child's caregivers, teachers, mental and physical health providers, and child welfare team.

Documentation: VFC staff Advocacy Supervisors maintain monthly case notes for each child.

Objective 3 Outcome: At least one court report will be submitted on behalf of each of the six children.

Documentation: Each Court Report will be electronically submitted to the Court through the Justice Electronic Library System (JELS). VFC maintains documentation of each court report and the submission date in CASA Manager. Each court report outlines the specific physical, mental, and behavioral health needs of the child and the CASA's recommendations for support.

Anticipated Acknowledgment

Anticipated Acknowledgment

Social Media Postings

Website Display

Anticipated Acknowledgment

VFC will recognize the Fallbrook Regional Health District on our website and through social media posts. VFC features our grant supporters on Facebook, Instagram, Linked in, and Twitter. We will also list the Fallbrook Regional Health District in our annual Impact Report, which is printed and sent to more than 400 individuals and organizations each year. A link to the online version of the Impact Report, which is located on our website, is sent to an additional 11,000 supporters via email. We are also open to new ideas about how we might creatively highlight a grant from the Fallbrook Regional Health District.

Terms and Conditions

Accepted

Authorized Signature

A handwritten signature in black ink, appearing to read "Gene M. King".



**Board of Directors
FY 2022-2023**

Annette Bradbury, *Chair*
Community Volunteer

Kristi E. Pfister, Esq., *Vice Chair*
Attorney and Community Board Member

Andrea Payne Moser, *Treasurer*
Community Volunteer

George Lai, *Secretary*
President, Lily Lai Foundation

AnneElise Goetz, Esq., *Past Chair*
Partner, Higgs Fletcher & Mack LLC

Luisa Ayala
Partner, Altmann Ayala Realty Team

Mary Benirschke
Speech and Language Pathologist, The Rock Academy

Andy Christopher
F-35 Instructor Pilot, Lockheed Martin

Patty Cohen
Residential Realtor, La Jolla Residential

Sergio del Prado
Sr. Vice President Corporate Sponsorships, San Diego Padres

P. Randolph Finch, Jr., Esq.
Managing Partner, Finch Thornton & Baird LLP

Justin Gover
Sr. Biotech Executive & Former CEO, GW Pharmaceuticals plc

Jenny Li-Hochberg
Former Attorney, Community Volunteer

The Hon. Susan D. Huguenor (Ret.)
Mediator, ADR Services

Erbin Keith, Esq.
Deputy General Counsel, Sempra Energy

Mia Kelly, Esq.
Senior Counsel, Tyson & Mendes

Richard Kintz, Esq.
Retired Partner, Sheppard Mullin Richter & Hampton LLP

Magda Marquet
Co-Founder and Co-CEOm ALMA Life Sciences

Jenny McKenna
Director of Culture and Philanthropy, MG Properties Group

Katherine Nicoletti
Chief of Staff to the Chief Financial Officer, Intel Corporation

Hollis R. Peterson, Esq.
Vice President – Senior Labor and Employment Counsel, Providence Health

Nancy R. Pfeiffer
Owner/CEO, Berg Management LLC/JahJah Realty Corp.

Penny E. Robbins
Managing Partner, Halcyon Seas Charters

Monique Rodriguez
Vice President, Government Affairs, Qualcomm

Laura Roos
Partner, Moss Adams LLP

Lauree Sahba
Chief Operating Officer, San Diego Regional Economic Development Corporation

Katie Sullivan
Community Volunteer

Mark Wernig
Co-CEO, Principal, & Lead Advisor, Dowling &Yahnke Wealth Advisors



Audit Partner in Charge – Philip Smith
Audit Firm’s Identification Number – 95-2694444

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION**

	<u>Pages</u>
I. Index	1
II. Independent Auditor's Report	2 - 4
III. Statements of Financial Position	5
IV. Statements of Activities and Changes in Net Assets	6 - 7
V. Statements of Functional Expenses	8 - 9
VI. Statements of Cash Flows	10
VII. Notes to the Financial Statements	11 - 25
VIII. Schedule of expenditures of federal awards	26 - 28
IX. Notes to the schedule of expenditures of federal awards	29
X. Schedule of findings and questioned costs	30
XI. Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	31 - 32
XII. Independent auditor's report on compliance for the major program and on internal control over compliance required by the Uniform Guidance	33 - 35

INDEPENDENT AUDITOR'S REPORT

To The Board of Directors
Voices For Children
A Nonprofit Organization

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Voices For Children, a nonprofit organization, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Voices for Children as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022 on our consideration of Voices for Children's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Voices for Children's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Voices for Children's internal control over financial reporting and compliance.

CONSIDINE & CONSIDINE
An Accountancy Corporation

November 8, 2022

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021**

Page 5

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash (note 3)	\$ 7,499,944	\$ 5,658,129
Investments (note 4)	296,234	348,231
Pledges receivable (note 5)	1,163,264	455,177
Grants receivable (note 6)	382,759	322,770
Other receivable (note 14)	382,769	1,173,223
Prepaid expenses	153,225	121,380
	9,878,195	8,078,910
PROPERTY AND EQUIPMENT (note 8)	225,989	151,794
OTHER ASSETS		
Pledges receivable - long term	1,942,563	-
Rent deposit	29,025	30,225
	1,971,588	30,225
TOTAL ASSETS	12,075,772	8,260,929
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses (note 9)	506,122	620,869
Deferred rent	51,372	72,905
Deferred revenue	372,922	569,054
PPP loan payable (note 13)	-	874,052
	930,416	2,136,880
TOTAL LIABILITIES	930,416	2,136,880
NET ASSETS (note 17)		
Without donor restrictions	8,138,288	5,642,525
With donor restrictions	3,007,068	481,524
	11,145,356	6,124,049
TOTAL NET ASSETS	11,145,356	6,124,049
TOTAL LIABILITIES AND NET ASSETS	\$ 12,075,772	\$ 8,260,929

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2022

Page 6

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
REVENUE			
Gifts and contributions	\$ 3,772,791	\$ 2,682,102	\$ 6,454,893
Special events, net (note 12)			
(Less: direct benefit to donors of \$189,691)	2,519,664	-	2,519,664
Government funding	2,063,562	-	2,063,562
Contributed goods, services, and facilities	57,837	-	57,837
Investment return (note 4)	(17,220)	(29,421)	(46,641)
Other income	15,796	-	15,796
	<u>8,412,430</u>	<u>2,652,681</u>	<u>11,065,111</u>
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	<u>127,137</u>	<u>(127,137)</u>	<u>-</u>
TOTAL REVENUE	8,539,567	2,525,544	11,065,111
OPERATING EXPENSES			
Program services	5,213,098	-	5,213,098
Management and general	533,050	-	533,050
Fundraising	1,171,708	-	1,171,708
	<u>6,917,856</u>	<u>-</u>	<u>6,917,856</u>
CHANGE IN NET ASSETS BEFORE OTHER INCOME	1,621,711	2,525,544	4,147,255
OTHER INCOME			
PPP loan forgiveness (note 13)	<u>874,052</u>	<u>-</u>	<u>874,052</u>
CHANGE IN NET ASSETS	2,495,763	2,525,544	5,021,307
NET ASSETS, BEGINNING	<u>5,642,525</u>	<u>481,524</u>	<u>6,124,049</u>
NET ASSETS, ENDING	<u>\$ 8,138,288</u>	<u>\$ 3,007,068</u>	<u>\$ 11,145,356</u>

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

Page 7

	WITHOUT DONOR <u>RESTRICTIONS</u>	WITH DONOR <u>RESTRICTIONS</u>	<u>TOTAL</u>
REVENUE			
Gifts and contributions	\$ 3,924,616	\$ 339,310	\$ 4,263,926
Special events, net (note 11)			
(Less: direct benefit to donors of \$57,943)	1,422,222	-	1,422,222
Government funding	1,678,204	-	1,678,204
Contributed goods, services, and facilities	86,325	-	86,325
Investment Return (note 4)	40,000	53,139	93,139
Other income - (note 13)	1,173,223	-	1,173,223
	<u>8,324,590</u>	<u>392,449</u>	<u>8,717,039</u>
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	150,053	(150,053)	-
	<u>8,474,643</u>	<u>242,396</u>	<u>8,717,039</u>
OPERATING EXPENSES			
Program services	4,813,154	-	4,813,154
Management and general	479,382	-	479,382
Fundraising	930,605	-	930,605
	<u>6,223,141</u>	<u>-</u>	<u>6,223,141</u>
CHANGE IN NET ASSETS	2,251,502	242,396	2,493,898
NET ASSETS, BEGINNING	<u>3,391,023</u>	<u>239,128</u>	<u>3,630,151</u>
NET ASSETS, ENDING	<u>\$ 5,642,525</u>	<u>\$ 481,524</u>	<u>\$ 6,124,049</u>

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

Page 8

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
EXPENSES				
Operating				
Children's assistance fund	\$ 65,382	\$ -	\$ -	\$ 65,382
Credit card fees	1,492	-	28,584	30,076
Dues and subscriptions	53,333	15,010	26,577	94,920
Employee benefits	232,242	27,756	38,761	298,759
Equipment and maintenance	37,571	136	982	38,689
Insurance	57,527	-	-	57,527
Marketing	204,404	-	-	204,404
Materials	26,717	4,298	3,443	34,458
Mileage and meals	104,207	4,164	3,069	111,440
Office supplies	29,378	2,521	420	32,319
Payroll taxes	274,089	26,721	49,692	350,502
Printing	10,479	49	49	10,577
Postage	7,620	194	2,165	9,979
Professional services	18,078	27,100	7,450	52,628
Rent	340,146	30,825	53,190	424,161
Salaries	3,598,449	383,001	684,976	4,666,426
Telephone	51,412	4,446	6,172	62,030
Workers' compensation	19,865	1,862	3,330	25,057
Special Events				
Catering	-	-	10,424	10,424
Other event costs	-	-	43,638	43,638
Outside services	-	-	62,702	62,702
Printing	-	-	14,339	14,339
Site and equipment rental	-	-	312,865	312,865
In-Kind Donations				
Event tickets	7,723	-	-	7,723
Professional services	1,650	-	-	1,650
Supplies	21,107	-	-	21,107
TOTAL EXPENSES				
BEFORE DEPRECIATION	5,162,871	528,083	1,352,828	7,043,782
Depreciation	50,227	4,967	8,571	63,765
TOTAL EXPENSES	5,213,098	533,050	1,361,399	7,107,547
Less: Direct benefits to donors at special events included in revenue	-	-	(189,691)	(189,691)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	<u>\$ 5,213,098</u>	<u>\$ 533,050</u>	<u>\$ 1,171,708</u>	<u>\$ 6,917,856</u>

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

Page 9

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
EXPENSES				
Operating				
Children's assistance fund	\$ 59,378	\$ -	\$ -	\$ 59,378
Credit card fees	844	-	12,884	13,728
Dues and subscriptions	58,462	20,999	20,024	99,485
Employee benefits	233,191	14,852	34,708	282,751
Equipment and maintenance	44,617	222	673	45,512
Insurance	55,197	-	-	55,197
Marketing	162,211	-	-	162,211
Materials	24,178	1,452	3,743	29,373
Mileage and meals	40,987	124	686	41,797
Office supplies	27,444	5,227	1,623	34,294
Payroll taxes	247,450	25,724	43,482	316,656
Printing	9,223	191	293	9,707
Postage	6,841	295	2,831	9,967
Professional services	50,680	42,858	82,690	176,228
Rent	326,946	29,737	51,896	408,579
Salaries	3,323,508	327,495	598,424	4,249,427
Telephone	47,444	4,107	6,141	57,692
Workers' compensation	22,977	2,342	4,178	29,497
Special Events				
Catering	-	-	10,264	10,264
Other event costs	-	-	18,855	18,855
Outside services	-	-	34,427	34,427
Printing	-	-	14,270	14,270
Site and equipment rental	-	-	39,900	39,900
In-Kind Donations				
Equipment	-	-	-	-
Event tickets	240	-	-	240
Professional services	12,458	-	-	12,458
Supplies	19,270	-	-	19,270
TOTAL EXPENSES				
BEFORE DEPRECIATION	4,773,546	475,625	981,992	6,231,163
Depreciation	39,608	3,757	6,556	49,921
TOTAL EXPENSES	4,813,154	479,382	988,548	6,281,084
Less: Direct benefits to donors at special events included in revenue	-	-	(57,943)	(57,943)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	<u>\$ 4,813,154</u>	<u>\$ 479,382</u>	<u>\$ 930,605</u>	<u>\$ 6,223,141</u>

See accompanying notes

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

Page 10

	2022	2021
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	\$ 5,021,307	\$ 2,493,898
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation and amortization	63,765	49,921
Net unrealized (gain)/loss on investments	65,555	(70,498)
Donations of marketable securities included in contributions	(635,035)	(446,712)
PPP loan forgiveness	(874,052)	-
Change in operating assets and liabilities:		
Pledges receivable	(2,650,650)	32,983
Grants receivable	(59,989)	(19,516)
Prepaid expenses	(31,845)	(93,572)
Other receivable	790,454	(1,173,223)
Other assets	1,200	-
Accrued expenses	(114,747)	226,287
Deferred rent	(21,533)	(4,145)
Deferred revenue	(196,132)	532,554
	<u>(3,663,009)</u>	<u>(965,921)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,358,298	1,527,977
CASH FLOWS PROVIDED BY INVESTING ACTIVITIES		
Purchase of property and equipment	(137,960)	(53,760)
Proceeds on sale of marketable securities	793,035	693,706
Purchase of marketable securities	(171,558)	(264,657)
	<u>483,517</u>	<u>375,289</u>
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES		
Proceeds from PPP loan payable	-	874,052
	<u>-</u>	<u>874,052</u>
NET INCREASE IN CASH AND RESTRICTED CASH	1,841,815	2,777,318
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>5,658,129</u>	<u>2,880,811</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 7,499,944</u>	<u>\$ 5,658,129</u>

See accompanying notes

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 11

NOTE 1 THE ORGANIZATION

Voices for Children (the "Organization") was founded in 1980 and incorporated as a private nonprofit organization on August 12, 1982, under Section 501(c)(3) of the Internal Revenue Code and under the laws of the State of California. The Organization operates the only Court Appointed Special Advocate (CASA) Programs in San Diego County and in Riverside County, providing critical advocacy to abused, neglected children who have been placed in the foster care system. Voices for Children recruits, trains, and supervises a large corps of volunteer CASAs, and through them transforms the lives of foster children by advocating on their behalf in the court, community, and schools. CASA volunteers undergo extensive training before being assigned to the cases of foster children. CASAs act as fact-finders for the judges, providing critical information needed to make life-altering decisions for these children. CASA volunteers get to know their court-appointed child by talking with everyone in that child's life: parents and relatives, foster parents, teachers, medical professionals, attorneys, and social workers. They use the information they gather to inform judges and others about what the child needs and they help find the best permanent home for them.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements have been prepared using the accrual method in conformity with generally accepted accounting principles.

Basis of presentation - Under accounting standards on financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. At June 30, 2022 and 2021, net assets without donor restrictions totaling \$121,640 and \$141,110 respectively, have been designated by the Board of Directors as an endowment for the purpose of securing the Organization's long term financial viability.

Net assets with donor restrictions – Net assets with donor restrictions consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. At June 30, 2022 and 2021 the Organization had donor restricted assets of \$3,007,068 and \$481,524 respectively.

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

Cash - The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents.

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

Page 12

Restricted cash – The Organization follows Accounting Standards Update (ASU) 2016-18, *Statement of Cash Flows Topic 230: Restricted Cash*, which provides guidance on the cash flows statement presentation and disclosure of restricted cash.

Investments - The Organization reports its investments in accordance with generally accepted accounting principles for not-for-profit organizations, which establish accounting standards for investments in certain equity securities and for all debt securities. The guidance prescribes that covered investments be reported in the statement of financial position at fair value with any realized or unrealized gains or losses reported in the statement of activities. Investment income is recognized as revenue in the period it is earned and gains and losses are recognized as changes in net assets in the accounting period in which they occur.

Fair Value Measurement - The Organization follows accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value, and enhances disclosures about fair value measurements for all financial assets and liabilities.

Property and Equipment - The Organization capitalizes property and equipment in excess of \$500 that has a useful life of five to seven years. Property and equipment are carried at cost. Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives of five to seven years. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Deferred Revenue - Revenues received in advance of a special event are deferred. The revenues are recognized when the event occurs.

Contributions - Contributions received are considered to be without donor restrictions and available for general use unless designated by the donor for a specific purpose. All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Pledges Receivables - Pledges receivables consist of unconditional promises to give and are recorded in the year the promise is made. Conditional promises are not recognized until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization provides for probable losses on pledges receivable using the allowance method. The allowance is determined based on management's experience and collection efforts.

The discounts on pledge receivables are computed using the estimated market interest rate applicable to the years in which the promises are received. Amortization of the discount is included in

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 13

contribution revenue. The interest rate used in computing the discount of estimated future cash flows was 4% for long-term pledges received in 2022 and 2021.

Contributed Goods, Services and Facilities – The Organization has received substantial donations of goods, professional services, and use of facilities. These in-kind donations are valued at their fair value at the date of donation and are reported as unrestricted support unless explicit donor stipulations specify how donated assets must be used. The Organization recognizes the value of contributed services received if such services create or enhance nonfinancial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed.

The In-kind Contributions consist of the following for the year ended June 30:

	<u>2022</u>	<u>2021</u>
Donated facilities	\$ 27,357	\$ 27,357
Event tickets	7,723	240
Professional services	1,650	12,458
Other miscellaneous contributions	21,107	19,270
Equipment	-	27,000
	<u>\$ 57,837</u>	<u>\$ 86,325</u>

An integral component of the Organization's work with foster children is its network of almost 1,400 volunteers. Many volunteers dedicate 20-25 hours or more each month to their activities with foster children and the Organization tracks their reported hours. For fiscal years ending June 30, 2022 and 2021, the combined donated hours reported by all the Organization's volunteers totaled approximately 117,000. The value of these hours is substantial, as the Independent Sector values similar services in California at \$35.56 per hour as of 2021, the most recent data available (the Independent Sector's volunteer value is based on the hourly earnings provided by the Bureau of Labor Statistics, indexed to determine state's values, and increased by 15.7 percent estimated for fringe benefits). The Organization's volunteers are highly trained and closely supervised in their court advocacy and assessment activities; however, they do not meet the criteria under generally accepted accounting principles to be recorded as donated services.

Functional Allocation of Expenses – The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

Advertising Costs - The Organization expenses advertising costs as incurred. Advertising expense for the years ended June 30, 2022 and 2021 was \$204,404 and \$162,211 respectively.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 14

Income Taxes - The Organization is exempt from federal and state of California income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, no provision has been made for federal income taxes in the accompanying financial statements. The Organization follows accounting standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt-organization tax returns are more likely than not to be sustained upon examination. As of June 30, 2022 and 2021, the Organization has not accrued interest or penalties related to uncertain tax positions. The Organization files tax returns in the U.S. Federal jurisdiction and the State of California.

Recent accounting pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, which replaced existing lease accounting guidance. The new standard is intended to provide enhanced transparency and comparability by requiring lessees to record right-of-use (ROU) assets and corresponding lease liabilities on the balance sheet. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. The new guidance requires the Organization to continue to classify leases as either an operating or finance lease, with classification affecting the pattern of expense recognition in the income statement. In addition, the new standard requires enhanced disclosure surrounding the amount, timing and uncertainty of cash flows arising from leasing agreements.

The new standard will be effective for the Organization beginning on July 1, 2022, with early adoption permitted, though the Organization currently anticipates adopting the new standard on the effective date. The new standard must be adopted using a modified retrospective method, which requires application of the new guidance at the beginning of the earliest comparative period presented and provides for certain practical expedients. The organization is assessing the effect of the new standard on its financial statements, though it does not anticipate changes to its current revenue recognition practices.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 15

NOTE 3 CASH

The Organization maintains its cash in two national commercial banks. Accounts at these institutions are partially insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2022 and 2021, the Organization had approximately \$7,200,000 and \$5,519,000, respectively, in excess of their insured limits at the financial institutions. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

Cash consists of the following:

	<u>2022</u>	<u>2021</u>
Unrestricted cash	\$ 7,365,690	\$ 5,491,277
Restricted cash	134,254	166,852
	<u>\$ 7,499,944</u>	<u>\$ 5,658,129</u>

The restricted accounts have donor restrictions on their use and cannot be used for the Organization's operational expenses.

NOTE 4 INVESTMENTS

Investments consist of the following:

<u>2022</u>	<u>Cost</u>	<u>Fair value</u>
Bond funds	\$ 88,294	\$ 81,747
Equity funds	247,099	214,487
	<u>\$ 335,393</u>	<u>\$ 296,234</u>
<u>2021</u>	<u>Cost</u>	<u>Fair value</u>
Bond funds	\$ 48,508	\$ 50,230
Equity funds	268,208	298,001
	<u>\$ 316,716</u>	<u>\$ 348,231</u>

The following schedule summarizes the investment return of the investments held by the Organization for the years ended June 30:

	<u>2022</u>	<u>2021</u>
Net realized and unrealized gain on investments	\$ (65,555)	\$ 70,498
Interest and dividends	20,735	24,125
Less: investment fees	(1,821)	(1,484)
	<u>\$ (46,641)</u>	<u>\$ 93,139</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 16

NOTE 5 PLEDGES RECEIVABLE

Pledges receivable consist of the following at June 30:

	2022	2021
Pledges receivable - due in less than one year	\$ 1,163,264	\$ 455,177
*Pledges receivable - due in excess of one year	2,100,000	-
	3,263,264	455,177
Less: discount	(157,437)	-
	\$ 3,105,827	\$ 455,177

The following is a schedule by years of receipts for pledges as of June 30:

2022	\$ 1,163,264
2023	700,000
2024	700,000
2025	700,000
	\$ 3,263,264

*The long-term pledges receivable are due from a single donor. Management estimates this amount to be fully collectible.

NOTE 6 GRANTS RECEIVABLE

Grants receivable consists of amounts due from various state agencies for the salaries of certain program employees, that have been incurred. As of June 30, 2022 and 2021, amounts due from various state agencies were \$382,759 and \$322,770 respectively. An allowance for doubtful accounts is accounted for using the specific identification method and uncollectible accounts are written-off after all collection attempts have been exhausted. Management believes that all grants receivable were collectible as of June 30, 2022 and 2021, therefore no allowance has been recorded.

NOTE 7 FAIR VALUE MEASUREMENT

The Organization follows the methods of fair value measurement to value its financial assets. Fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 17

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

In determining fair value, the Organization utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible as well as considers counterparty credit risk in its assessment of fair value. There were no changes in the methods used to measure fair value at June 30, 2022 and 2021.

Financial assets and liabilities carried at fair value at June 30, 2022 and 2021 are classified below in one of three categories described above. The tables below present the balances of assets measured at fair value on a recurring basis.

	2022 Level 1	2022 Level 2	2022 Level 3	2022 Total
Mutual funds	\$ 175,604	\$ -	\$ -	\$ 175,604
Bond funds	81,747	-	-	81,747
Exchange traded funds	38,883	-	-	38,883
	<u>\$ 296,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,234</u>
	2021 Level 1	2021 Level 2	2021 Level 3	2021 Total
Mutual funds	\$ 274,932	\$ -	\$ -	\$ 274,932
Bond funds	50,230	-	-	50,230
Exchange traded funds	23,069	-	-	23,069
	<u>\$ 348,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,231</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 18

NOTE 8

Major categories of property and equipment are summarized as follows:

	Balance June 30, 2021	Additions	Disposals	Balance June 30, 2022
Office furniture and equipment	\$ 329,789	\$ 7,439	\$ -	\$ 337,228
Computers	324,362	130,521	-	454,883
Phone system	46,390	-	-	46,390
	<u>\$ 700,541</u>	<u>\$ 137,960</u>	<u>\$ -</u>	<u>838,501</u>
Accumulated depreciation				(612,512)
				<u>\$ 225,989</u>

Depreciation expense was \$63,765 and \$49,921 for the years ended June 30, 2022 and 2021, respectively.

	Balance June 30, 2020	Additions	Disposals	Balance June 30, 2021
Office furniture and equipment	\$ 296,396	\$ 33,393	\$ -	\$ 329,789
Computers	303,995	20,367	-	324,362
Phone system	46,390	-	-	46,390
	<u>\$ 646,781</u>	<u>\$ 53,760</u>	<u>\$ -</u>	<u>700,541</u>
Accumulated depreciation				(548,747)
				<u>\$ 151,794</u>

NOTE 9 ACCRUED EXPENSES

Accrued expenses consist of the following:

	2022	2021
Accrued vacation	\$ 319,537	\$ 261,209
Accrued payables	106,359	130,873
Accrued payroll	80,226	228,787
	<u>\$ 506,122</u>	<u>\$ 620,869</u>

NOTE 10 LINE OF CREDIT

The Organization has a line of credit for \$400,000 with California Bank & Trust. The Organization has drawn \$0 against this line as of June 30, 2022 and 2021. The line of credit is collateralized by substantially all of the assets of the Organization. The interest rate on the line is 5.63% at June 30, 2022. The line of credit matures on August 14, 2024.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 19

NOTE 11 RETIREMENT PLAN

The Organization maintains a tax-deferred retirement plan qualified under Section 403(b) of the Internal Revenue Code. Eligible employees may contribute a percentage of their compensation to the plan. The Organization does not make contributions to the plan.

While the Organization expects to continue the plan indefinitely, it has reserved the right to modify, amend, or terminate the plan. In the event of termination, the entire amount contributed under the plan must be applied to the payment of benefits to the participants or their beneficiaries.

NOTE 12 SPECIAL EVENTS

Special events revenues and expenses are directly related to fundraising and consist of the following:

	<u>2022</u>	<u>2021</u>
Revenue		
Starry starry night	\$ 2,124,095	\$ 1,272,750
Uplifting voices	375,855	-
Fostering hope golf classic	177,720	185,422
Other fundraisers	<u>31,685</u>	<u>21,993</u>
	2,709,355	1,480,165
Expenses		
Starry starry night	344,592	61,149
Uplifting voices	52,850	-
Fostering hope golf classic	42,356	53,804
Other fundraisers	<u>4,170</u>	<u>2,761</u>
	<u>443,968</u>	<u>117,714</u>
	<u>\$ 2,265,387</u>	<u>\$ 1,362,451</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 20

NOTE 13 PPP FUNDS

On January 25, 2021, the Organization entered into note payable agreement with California Bank & Trust Bank for \$870,285, pursuant to the Paycheck Protection Program (PPP) under the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The note matures two years from the disbursement date and bears interest at a rate of 1.000% per annum, with the first six months of interest deferred. Principal and interest are payable monthly commencing six months after the disbursement date and may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Under the terms of the CARES Act, PPP loan recipients can apply for and be granted forgiveness for all or a portion of loans granted under the PPP. The note is subject to forgiveness to the extent proceeds are used for payroll costs, including payments required to continue group health care benefits, and certain rent, utility, and mortgage interest expenses (qualifying expenses), pursuant to the terms and limitations of the PPP. On June 3, 2022, the Organization received an approval letter from the Small Business Administration, stated that their PPP Loan and any accrued interest had been fully forgiven. The loan forgiveness has been recorded and is included as PPP loan forgiveness, on the statement of activities and changes in net assets, for the year ended June 30, 2022.

NOTE 14 OTHER RECEIVABLE

On July 29, 2021 the Organization filed for the Employee Retention Credit (ERC). Laws and regulations concerning government programs, including the ERC established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Organization's claim to the ERC, and it is not possible to determine the impact (if any) this would have upon the Organization. A receivable has been recorded for \$1,173,223 on the statement of financial position for the amount Organization expects to receive for the year-ended June 30, 2021. That amount has been included as other income on the statement of activities for the year-ended June 30, 2021. As of June 30, 2022, approximately \$790,000 of the receivable had been collected.

NOTE 15 COMMITMENTS

The Organization is currently leasing office space under an operating lease that expires in March 2024. Rent expense for 2022 and 2021 was \$424,161 and \$408,579 respectively; which includes \$27,357 of donated office space from the Juvenile Court for the years ended June 30, 2022 and 2021. The Organization expects that the Juvenile Court will make such in-kind donations in the future.

The organization entered into an eighty-eight month building lease agreement on July 1, 2015. The lease is effective July 1, 2015 and expires on March 31, 2024. Base rent is initially set at approximately \$26,300. Total base rent payable over the lease period is \$3,006,630.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 21

Minimum future payments under non-cancelable operating leases, in aggregate, having remaining terms in excess of one year for the years ended June 30 are as follows:

2023	365,148
2024	<u>287,550</u>
	<u>\$ 652,698</u>

NOTE 16 ENDOWMENT FUND

In 2017 the Organization received funds totaling \$100,000 from two donors, for the purpose of establishing a restricted endowment fund, in the honor of former President/CEO Sharon M. Lawrence. During 2018, the Organization received an additional \$62,500. As a result, the Organization is now subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization's Board of Directors has interpreted the UPMIFA as permitting the expenditure or accumulation of as much of endowment funds as the Organization determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund was established, even if this results in the occasional invasion of the endowment's historical gift value. Thus, at times, the value of donor-restricted assets may fall below the level that a donor requires the Organization to maintain as restricted net assets. As of June 30, 2022 and 2021, the value of the donor-restricted assets had not fallen below the original donated level.

The Organization classifies as restricted endowment net assets (a) the original value of gifts used to establish endowments and (b) the original value of subsequent gifts to endowments: collectively known as "historical gift value." Board designated endowment funds are classified as net assets without donor restrictions, available to be appropriated for expenditure by the Center.

Included in marketable securities on the Statement of Financial Position are donor restricted and board designated investments held in an endowment fund. The objective of the endowment fund is to support the continuing operations of the Organization. During the fiscal year ending June 30, 2018, the Organization delegated authority over the investment of the Endowment Fund to the Finance Committee (the "Committee"). The Committee is responsible for the oversight of the investments of the Endowment Fund and for reporting on the Fund's performance to the Board. The Committee is authorized to retain an investment manager to make investment decisions.

To achieve the desired objective, the Organization will adopt an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are typically invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to meet the annual distribution policy rules while growing the fund if possible. Investment risk is measured in terms of the total endowment fund, investment assets, and allocation between asset classes. Strategies are managed to not expose the fund to unacceptable levels of risk.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 22

Endowment payout is defined as a fixed percentage of the market value of the Endowment Funds that can be used for appropriation every year. This amount will be available for Organization-wide operating purposes, including investment management fees for the Endowment Fund. As of June 30, 2022, the endowment payout is set at 5% as determined by the finance committee.

The portion of the Endowment Fund that is classified as with donor restrictions (to be held in perpetuity) is not reduced by losses on the investments of the fund. Losses on the investments of the funds reduce the net assets with donor restrictions to the extent that donor-imposed temporary restrictions on net appreciation of the fund have not been met before the loss occurs. Any remaining losses reduce net assets without donor restrictions. All additions over the historical gift value may, subject to the discretion of the board of directors, to be used to fund distributions supporting the purposes of the fund.

Changes in endowment net assets as of June 30, 2022 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	\$ 224,672	\$ 141,110	\$ 365,782
Investment income	10,651	7,111	17,762
Unrealized gain on investments	(38,982)	(25,850)	(64,832)
Investment and trustee fees	(1,090)	(731)	(1,821)
Endowment net assets, end of year	<u>\$ 195,251</u>	<u>\$ 121,640</u>	<u>\$ 316,891</u>

Endowment net asset composition by type of fund as of June 30, 2022:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	\$ 195,251	\$ -	\$ 195,251
Board-designated endowment funds	-	121,640	121,640
Total funds	<u>\$ 195,251</u>	<u>\$ 121,640</u>	<u>\$ 316,891</u>

Changes in endowment net assets as of June 30, 2021 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	\$ 171,533	\$ 106,275	\$ 277,808
Investment income	11,286	7,674	18,960
Unrealized gain on investments	42,740	27,758	70,498
Investment and trustee fees	(887)	(597)	(1,484)
Endowment net assets, end of year	<u>\$ 224,672</u>	<u>\$ 141,110</u>	<u>\$ 365,782</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 23

Endowment net asset composition by type of fund as of June 30, 2021:

	<u>With donor restrictions</u>	<u>Without donor restrictions</u>	<u>Endowment net assets</u>
Donor-restricted endowment funds	\$ 224,672	\$ -	\$ 224,672
Board-designated endowment funds	-	141,110	141,110
Total funds	<u>\$ 224,672</u>	<u>\$ 141,110</u>	<u>\$ 365,782</u>

NOTE 17 NET ASSETS

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or events specified by donors during fiscal years ended June 30 are as follows:

	<u>2022</u>	<u>2021</u>
Purpose restrictions accomplished:		
Grant fulfillment	\$ 61,755	\$ 92,819
Children's assistance program	65,382	57,234
	<u>\$ 127,137</u>	<u>\$ 150,053</u>

Net assets consist of the following at June 30:

	<u>2022</u>	<u>2021</u>
Without donor restrictions:		
Undesignated and unrestricted	\$ 8,016,648	\$ 5,501,415
Board designated	121,640	141,110
	8,138,288	5,642,525
With donor restrictions		
Time restricted - pledges receivable (net of discounts)	\$ 2,652,563	\$ -
Grant fulfillment	25,000	86,547
Children's assistance program	134,254	170,305
Endowments held in perpetuity	162,500	162,500
Accumulated endowment earnings	32,751	62,172
	<u>3,007,068</u>	<u>481,524</u>
	<u>\$ 11,145,356</u>	<u>\$ 6,124,049</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 24

NOTE 18 LIQUIDITY AND AVAILABILITY

The Organization is substantially supported by contributions without donor restrictions. Contributions and expenses are monitored on a monthly basis by the Organization's management and a committee of the Board of Directors. The level of assets are monitored on an annual basis. The Organization's goal is to be able to function within the boundaries of the income received throughout the year.

The Organization currently has a line of credit established with a local bank. The line of credit ensures short-term financial ability of the Organization to pay general expenditures. As part of the Organization's liquidity management, it has structured its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization manages its liquidity following three guiding principles: operating within a prudent range of financial stewardship and stability, maintaining adequate liquid assets to fund near term operating needs, and maintaining sufficient funds to provide reasonable assurance that long-term obligations will be discharged.

The following reflects the Organization's financial assets as of June 30, 2022 and 2021 , reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Financial assets, at year-end:	<u>2022</u>	<u>2021</u>
Cash	\$ 7,499,944	\$ 5,658,129
Pledge receivable	3,105,827	455,177
Grants receivable	382,759	322,770
Other receivable	382,769	1,173,223
Marketable securities	<u>296,234</u>	<u>348,231</u>
Total financial assets	11,667,533	7,957,530
Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions:		
Restricted by time - pledges receivable (net of discounts)	(1,942,563)	-
Restricted by purpose	(159,254)	(256,852)
Endowment funds held in perpetuity	(162,500)	(162,500)
Accumulated endowment earnings	<u>(32,751)</u>	<u>(62,172)</u>
	<u>(2,297,068)</u>	<u>(481,524)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 9,370,465</u>	<u>\$ 7,476,006</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

Page 25

NOTE 19 SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 8, 2022, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

**VOICES FOR CHILDREN
A NON PROFIT ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

					Expenditures	
Federal Agency Name	Pass Through Agency	Federal Program Title	Assistance Listing Number	Other Identification Number	Federal Expenditures	Passed-through to subrecipients
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	UV 20 05 1591	\$ 118,392	\$ -
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	UV 21 06 1591	110,807	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	XY 20 13 1591	97,845	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	XY 21 01 1591	85,079	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KI 21 04 1591	102,499	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KI 20 03 1591	85,587	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KS 20 04 1591	57,293	-

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule

**VOICES FOR CHILDREN
A NON PROFIT ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

					Expenditures	
Federal Agency Name	Pass Through Agency	Federal Program Title	Assistance Listing Number	Other Identification Number	Federal Expenditures	Passed-through to subrecipients
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KS 21 03 1591	188,758	-
Total U.S. Department of Justice					846,260	-
U.S. Department of Housing and Urban Development	County of San Diego	Community Development Block Grant	14.218	565370	355,969	-
U.S. Department of Housing and Urban Development	City of San Diego	Community Development Block Grant	14.218	b-20-mv-06-0542	100,512	-
U.S. Department of Housing and Urban Development	City of Chula Vista	Community Development Block Grant	14.218	2021-065	30,000	-
U.S. Department of Housing and Urban Development	City of Escondido	Community Development Block Grant	14.218		10,000	-
U.S. Department of Housing and Urban Development	City of Santee	Community Development Block Grant	14.218		3,330	-

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule

**VOICES FOR CHILDREN
A NON PROFIT ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

					Expenditures	
Federal Agency Name	Pass Through Agency	Federal Program Title	Assistance Listing Number	Other Identification Number	From Direct Awards	From Pass Through Awards
U.S. Department of Housing and Urban Development	County of Riverside	Community Development Block Grant	14.218	0.229-21	55,000	-
U.S. Department of Housing and Urban Development	City of Hemet	Community Development Block Grant	14.218		10,000	-
U.S. Department of Housing and Urban Development	City of Moreno Valley	Community Development Block Grant	14.218		30,000	-
U.S. Department of Housing and Urban Development	City of Riverside	Community Development Block Grant	14.218		8,960	-
U.S. Department of Housing and Urban Development	City of Temecula	Community Development Block Grant	14.218		6,970	-
U.S. Department of Housing and Urban Development	City of Corona	Community Development Block Grant	14.218		25,000	-
Total U.S. Department of Housing and Urban Development					635,741	-
TOTAL FEDERAL AWARDS EXPENDED					\$ 1,482,001	\$ -

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Page 29

NOTE 1 BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Voices for Children (the "Organization) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The Organization has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance (2 CFR 200.414)

NOTE 3 PROGRAM COSTS/MATCHING CONTRIBUTIONS

The amounts shown as current year expenses represent only the federal, state, and local grant portion of the program costs. Entire program costs including the Organization's portion, may be more than shown.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered material weaknesses? Yes None Reported
- Non-compliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? Yes No

Identification of Major Programs

CFDA Numbers	Name of Federal Program or Cluster
14.218	Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

None noted.

C. Federal Award Findings

None noted.

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To The Board of Directors
Voices For Children
A Nonprofit Organization

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Voices For Children (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 8, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Voices For Children's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Voices for Children’s internal control. Accordingly, we do not express an opinion on the effectiveness of Voices for Children’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Voices For Children's financial statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CONSIDINE & CONSIDINE
An Accountancy Corporation

November 8, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To The Board of Directors
Voices For Children
A Nonprofit Organization

Report on Compliance for the Major Federal Program

Opinion on Major Federal Program

We have audited Voices For Children's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Voices For Children's major federal program for the year ended June 30, 2022. Voices For Children's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Voices for Children complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Voices for Children and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for its major federal program. Our audit does not provide a legal determination of Voices for Children's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Voices for Children's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Voices for Children's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Voices for Children's compliance with the requirements of its major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Voices for Children's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Voices for Children's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Voices for Children's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CONSIDINE & CONSIDINE
An Accountancy Corporation

November 8, 2022

Form **990**

Return of Organization Exempt From Income Tax

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization VOICES FOR CHILDREN	D Employer identification number 95-3786047
	Doing business as	E Telephone number (858) 569-2019
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2851 MEADOW LARK DRIVE	G Gross receipts \$ 9,112,866.
	City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92123	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.SPEAKUPNOW.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1982 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE RECRUIT, TRAIN, AND SUPERVISE VOLUNTEERS TO ADVOCATE FOR ABUSED CHILDREN IN FOSTER CARE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	27
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	83
	6 Total number of volunteers (estimate if necessary)	6	1379
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 5,396,585.	Current Year 7,768,103.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,710.	24,125.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,120,215.	754,067.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,537,510.	8,546,295.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	109,818.	78,888.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,646,851.	4,848,834.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 868,690.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,196,744.	1,195,173.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,953,413.	6,122,895.
19 Revenue less expenses. Subtract line 18 from line 12	1,584,097.	2,423,400.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 4,138,283.	End of Year 8,260,929.
	21 Total liabilities (Part X, line 26)	508,132.	2,136,880.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,630,151.	6,124,049.

Part II Signature Block

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

Sign Here	Signature of officer <i>Andrea Payne Moser</i>	Date 1-25-23			
	ANDREA PAYNE MOSER, TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name RICHARD HOTZ	Preparer's signature	Date 03/17/22	Check <input type="checkbox"/> if self-employed	PTIN P00452784
	Firm's name ▶ CONSIDINE & CONSIDINE	Firm's EIN ▶ 95-2694444		Phone no. 619.231.1977	
	Firm's address ▶ 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604				

May the IRS discuss this return with the preparer shown above? See instructions 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: VOICES FOR CHILDREN TRANSFORMS THE LIVES OF ABUSED CHILDREN BY PROVIDING THEM WITH COURT APPOINTED SPECIAL ADVOCATES (CASAS).

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 \$ 4,800,696. including grants of \$ 78,888.) (Revenue \$) VOICES FOR CHILDREN (VFC) RECRUITS, TRAINS, AND MANAGES OVER 1,300 VOLUNTEERS ANNUALLY TO SERVE AS COURT APPOINTED SPECIAL ADVOCATES (CASAS) AND IS THE ONLY NONPROFIT ORGANIZATION DESIGNATED BY THE SUPERIOR COURTS OF SAN DIEGO AND RIVERSIDE COUNTIES TO PROVIDE THESE CASA SERVICES. VFC WAS FOUNDED IN 1980 IN SAN DIEGO COUNTY, AND SINCE 2015, HAS ALSO OPERATED THE CASA PROGRAM FOR RIVERSIDE COUNTY. CASA VOLUNTEERS PLAY AN IMPORTANT ROLE IN THE FOSTER CARE SYSTEM, BUILDING TRUSTING RELATIONSHIPS WITH CHILDREN IN FOSTER CARE AND INTERFACING WITH THE PROFESSIONALS IN ORDER TO IDENTIFY AND PROTECT THE BEST INTERESTS OF ABUSED, NEGLECTED, AND ABANDONED CHILDREN IN FOSTER CARE. THIS YEAR IN SAN DIEGO COUNTY, VOICES FOR CHILDREN PROVIDED ADVOCACY TO NEARLY 2,000 CHILDREN THROUGH ITS CASA VOLUNTEERS AND CASE LIAISONS AND

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses 4,800,696.

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 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>	3	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>	4	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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	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>	6	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>	7	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>	8	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>	9	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>	10	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>	11a 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>	11b	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>	11c	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>	11d	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>	11e 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>	11f 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>	12a 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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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>	14b	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>	15	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>	16	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</i>	17	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>	18 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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21	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? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see 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? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

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		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax filings, and organizational compliance.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 27		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 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
b	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.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	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?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in 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	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		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 in 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
b	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?		
16b			

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.
 Own website Another's website 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 **JAMES SCOFFIN CPA CFO - (858) 569-2019**
2851 MEADOW LARK DRIVE, SAN DIEGO, CA 92123

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 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 and/or Box 7 of Form 1099-MISC) 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 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)	(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			
(1) ANNEELISE GOETZ, ESQ CHAIR	1.00	X		X				0.	0.	0.
(2) ANNETTE BRADBURY VICE CHAIR	1.00	X		X				0.	0.	0.
(3) LISE N. WILSON, ESQ SECRETARY	1.00	X		X				0.	0.	0.
(4) GEORGE LAI TREASURER	1.00	X		X				0.	0.	0.
(5) WILLIAM B. SAILER, ESQ. CHAIR (FORMER)	1.00	X		X				0.	0.	0.
(6) MELISE BALASTRIERI MEMBER	1.00	X						0.	0.	0.
(7) MARY BENIRSCHKE MEMBER	1.00	X						0.	0.	0.
(8) DAVID BIALIS MEMBER	1.00	X						0.	0.	0.
(9) RYAN BLAIR MEMBER	1.00	X						0.	0.	0.
(10) PATTY COHEN MEMBER	1.00	X						0.	0.	0.
(11) NANCY BANNING DOYLE MEMBER	1.00	X						0.	0.	0.
(12) GINA ELLIS MEMBER	1.00	X						0.	0.	0.
(13) LISETTE FARRELL MEMBER	1.00	X						0.	0.	0.
(14) P. RANDOLPH FINCH, JR., ESQ MEMBER	1.00	X						0.	0.	0.
(15) THE HON. SUSAN D. HUGUENOR (RET) MEMBER	1.00	X						0.	0.	0.
(16) ERBIN KEITH, ESQ MEMBER	1.00	X						0.	0.	0.
(17) RICHARD KINTZ, ESQ MEMBER	1.00	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)	(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			
(18) ANDREA PAYNE MOSER MEMBER	1.00	X						0.	0.	0.
(19) JENNIFER O'CONNELL MEMBER	1.00	X						0.	0.	0.
(20) HOLLIS R. PETERSON, ESQ MEMBER	1.00	X						0.	0.	0.
(21) NANCY R. PFEIFFER MEMBER	1.00	X						0.	0.	0.
(22) KRISTIE E. PFISTER, ESQ. MEMBER	1.00	X						0.	0.	0.
(23) PENNY E. ROBBINS MEMBER	1.00	X						0.	0.	0.
(24) LAUREE SAHBA MEMBER	1.00	X						0.	0.	0.
(25) KATIE SULLIVAN MEMBER	1.00	X						0.	0.	0.
(26) TED TCHANG MEMBER	1.00	X						0.	0.	0.
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								599,188.	0.	16,496.
d Total (add lines 1b and 1c)								599,188.	0.	16,496.

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 **3**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
NONE		

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 **0**

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) DALE E. YAHNKE, CFA, CFP MEMBER	1.00	X						0.	0.	0.
(28) KELLY DOUGLAS PREISDENT/CEO	50.00			X				215,502.	0.	707.
(29) STEPHEN MOORE CHIEF PROGRAM OFFICER	40.00			X				119,932.	0.	4,846.
(30) JESSICA MUNOZ EXECUTIVE DIRECTOR	40.00			X				120,773.	0.	48.
(31) JAMES SCOFFIN CFO	40.00			X				72,998.	0.	0.
(32) REBECCA RADER OFFICER	40.00			X				69,983.	0.	10,895.
Total to Part VII, Section A, line 1c								599,188.		16,496.

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	606,240.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,851,427.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	4,310,436.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 493,222.				
	h Total. Add lines 1a-1f		7,768,103.				
	Program Service Revenue	2 a _____	Business Code				
b _____							
c _____							
d _____							
e _____							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		24,535.			24,535.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	446,303.			
			(ii) Other				
				446,713.			
				-410.			
	d Net gain or (loss)			-410.		-410.	
8 a Gross income from fundraising events (not including \$ 606,240. of contributions reported on line 1c). See Part IV, line 18	8a		873,925.				
			119,858.				
			754,067.			754,067.	
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			8,546,295.	0.	0.	778,192.	

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	78,888.	78,888.		
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	684,794.	347,169.	109,741.	227,884.
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	3,564,633.	2,976,339.	217,754.	370,540.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	282,751.	233,191.	14,852.	34,708.
10 Payroll taxes	316,656.	247,450.	25,724.	43,482.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	37,000.		37,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,484.		1,484.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	139,228.	50,680.	5,858.	82,690.
12 Advertising and promotion	162,211.	162,211.		
13 Office expenses	34,294.	27,444.	5,227.	1,623.
14 Information technology				
15 Royalties				
16 Occupancy	381,222.	326,946.	2,380.	51,896.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	49,921.	39,608.	3,757.	6,556.
23 Insurance	55,197.	55,197.		
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 DUES & SUBSCRIPTIONS	99,485.	58,462.	20,999.	20,024.
b TELEPHONE	57,692.	47,444.	4,107.	6,141.
c EQUIPMENT & MAINTENACE	45,512.	44,617.	222.	673.
d MILEAGE & MEALS	41,797.	40,987.	124.	686.
e All other expenses	90,130.	64,063.	4,280.	21,787.
25 Total functional expenses. Add lines 1 through 24e	6,122,895.	4,800,696.	453,509.	868,690.
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 <input type="checkbox"/> 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	691,225.	1	1,960,109.
	2 Savings and temporary cash investments	2,189,586.	2	3,698,020.
	3 Pledges and grants receivable, net	791,414.	3	1,951,170.
	4 Accounts receivable, net		4	
	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		8	
	9 Prepaid expenses and deferred charges	27,808.	9	121,380.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 700,541.		
	b Less: accumulated depreciation	10b 548,747.	147,955.	10c 151,794.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11	260,070.	13	348,231.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	30,225.	15	30,225.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,138,283.	16	8,260,929.	
Liabilities	17 Accounts payable and accrued expenses	394,582.	17	620,869.
	18 Grants payable		18	
	19 Deferred revenue	36,500.	19	569,054.
	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		23	
	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	77,050.	25	946,957.
	26 Total liabilities. Add lines 17 through 25	508,132.	26	2,136,880.
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	3,391,023.	27	5,642,525.
	28 Net assets with donor restrictions	239,128.	28	481,524.
	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	3,630,151.	32	6,124,049.
33 Total liabilities and net assets/fund balances	4,138,283.	33	8,260,929.	

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	8,546,295.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,122,895.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,423,400.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,630,151.
5	Net unrealized gains (losses) on investments	5	70,498.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,124,049.

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 in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ 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		X
b Were the organization's financial statements audited by an independent accountant? _____ 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	X	
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? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
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 (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,025,055.	4,722,433.	4,410,663.	5,396,585.	7,768,103.	28,322,839.
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	6,025,055.	4,722,433.	4,410,663.	5,396,585.	7,768,103.	28,322,839.
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)						1,852,839.
6 Public support. Subtract line 5 from line 4.						26,470,000.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	6,025,055.	4,722,433.	4,410,663.	5,396,585.	7,768,103.	28,322,839.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,370.	13,031.	21,140.	20,322.	24,535.	85,398.
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.)						
11 Total support. Add lines 7 through 10						28,408,237.
12 Gross receipts from related activities, etc. (see instructions)					12	

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**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	14	93.18 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	90.58 %

16a 33 1/3% support test - 2020. 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

b 33 1/3% support test - 2019. 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

17a 10% -facts-and-circumstances test - 2020. 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

b 10% -facts-and-circumstances test - 2019. 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

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

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 in 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. 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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 in lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
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? 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.		
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? 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.		
1		
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)? 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).		
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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
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.		Yes	No
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? 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.			
b Did the activities described in 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? 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.			
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? If "Yes" or "No" provide details in Part VI .			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
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 (explain in detail in Part VI):		
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 2020 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-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization VOICES FOR CHILDREN	Employer identification number 95-3786047
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>844,631.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>1,025,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>557,350.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>1,090,848.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>193,389.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VOICES FOR CHILDREN	Employer identification number 95-3786047
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/> <hr/>	\$ <u>239,983.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VOICES FOR CHILDREN	Employer identification number 95-3786047
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	STOCKS _____ _____ _____	\$ 239,983.	06/30/21
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization VOICES FOR CHILDREN	Employer identification number 95-3786047
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

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

2020

Open to Public Inspection

Name of the organization **VOICES FOR CHILDREN** Employer identification number **95-3786047**

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?

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)?

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

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

Schedule D (Form 990) 2020

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	162,500.	162,500.	162,500.	100,000.	
b Contributions	115,308.			62,500.	100,000.
c Net investment earnings, gains, and losses	89,458.		5,127.		
d Grants or scholarships					
e Other expenditures for facilities and programs			4,374.		
f Administrative expenses	1,484.		753.		
g End of year balance	365,782.	162,500.	162,500.	162,500.	100,000.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 38.5776 %
 - b Permanent endowment 61.4224 %
 - c Term endowment _____ %
- 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 | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		700,541.	548,747.	151,794.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				151,794.

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

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) DEFERRED RENT	72,905.
(3) PPP LOAN PAYABLE	874,052.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	946,957.

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	8,717,039.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	70,498.	
b	Donated services and use of facilities	2b	39,815.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	61,915.	
e	Add lines 2a through 2d		2e	172,228.
3	Subtract line 2e from line 1		3	8,544,811.
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	1,484.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	1,484.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	8,546,295.

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	6,223,141.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	39,815.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	61,915.	
e	Add lines 2a through 2d		2e	101,730.
3	Subtract line 2e from line 1		3	6,121,411.
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	1,484.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	1,484.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	6,122,895.

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 X, LINE 2:

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS WHICH PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITION AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. AS OF JUNE 30, 2021 AND 2020, THE ORGANIZATION HAS NOT ACCRUED INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS. THE ORGANIZATION FILES TAX RETURNS IN THE U.S. FEDERAL JURISDICTION AND THE STATE OF CALIFORNIA.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES 119,858.

Part XIII Supplemental Information (continued)

SPECIAL EVENT DIRECT BENEFIT TO DONORS -57,943.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 61,915.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES 119,858.

SPECIAL EVENT DIRECT BENEFIT TO DONORS -57,943.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 61,915.

Multiple horizontal lines for supplemental information.

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	
		STARRY STARRY NIGHT (event type)	FOSTERING HOPE GOLF CL (event type)	2 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	1,272,750.	185,422.	21,993.	1,480,165.
	2	Less: Contributions	471,240.	125,000.	10,000.	606,240.
	3	Gross income (line 1 minus line 2)	801,510.	60,422.	11,993.	873,925.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes	1,354.			1,354.
	6	Rent/facility costs		39,898.		39,898.
	7	Food and beverages	10,264.			10,264.
	8	Entertainment				
	9	Other direct expenses	49,531.	13,906.	4,905.	68,342.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				119,858.
11	Net income summary. Subtract line 10 from line 3, column (d)				754,067.	

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			
	2	Cash prizes			
Direct Expenses	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: CA

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: ORGANIZATION FILED A NON-PROFIT RAFFLE REPORT WITH THE OFFICE OF THE ATTORNEY GENERAL.

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

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
CHILDREN'S ASSISTANCE DONATIONS	1100	78,888.	0.	FMV	TOYS, GIFT CARDS, BACKPACKS AND OTHER ITEMS FOR FOSTER CHILDREN.

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

**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

2020

Open to Public Inspection

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Part I Questions Regarding Compensation

- 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.
- | | |
|--|--|
| <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) |
- 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
- 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?
- 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.
- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |
- 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:
- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.
- Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**
- 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:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.
- 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:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.
- 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
- 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
- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

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

Schedule J (Form 990) 2020

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KELLY DOUGLAS PREISIDENT/CEO	(i)	215,502.	0.	0.	0.	707.	216,209.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

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: **VOICES FOR CHILDREN** Employer identification number: **95-3786047**

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	18	446,712.	
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 ▶ (FURNITURE AND)	X	2	29,275.FMV	
26	Other ▶ (GIFT CARDS)	X	7	10,950.FMV	
27	Other ▶ (BACKPACKS)	X	4	5,901.FMV	
28	Other ▶ (EVENT TICKETS)	X	1	240.FMV	
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?				Yes No X
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?				Yes No X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				Yes No X
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.				

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

Schedule M (Form 990) 2020

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.

PART I, OTHER TYPES OF PROPERTY:

ELECTRONICS

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 1

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 145.

(D) METHOD OF DETERMINING REVENUE: FMV

Multiple horizontal lines for additional information.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

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

CONDUCTED A THOROUGH NEEDS ASSESSMENT FOR 1,167 CHILDREN WHO ENTERED
FOSTER CARE. IN ADDITION, 467 CHILDREN IN RIVERSIDE COUNTY ARE BEING
SERVED BY CASAS. CASAS WORK CLOSELY WITH VFC STAFF TO PREPARE REPORTS
FOR EACH JUVENILE COURT HEARING, AND DEVELOP APPROPRIATE CASE PLANS FOR
THE CHILDREN. THIS INFORMATION HELPS SUPERIOR COURT DEPENDENCY JUDGES
MAKE THE MOST INFORMED DECISIONS TO HELP EACH CHILD BE SAFE, HEALTHY,
AND SUCCESSFUL. IN ADDITION, EACH YEAR VFC CASAS AND CASE LIAISONS
PREPARE AND SUBMIT THOUSANDS OF REPORTS TO THE JUVENILE COURT JUDGES
OVERSEEING THE CASES OF CHILDREN IN THE FOSTER CARE SYSTEM. THOSE
REPORTS PROVIDE CRITICAL INFORMATION AND UPDATES ON THE CHILDREN, THEIR
PROGRESS, AND THEIR NEEDS.

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

THE ORGANIZATION'S GOVERNING BODY, BY AND THROUGH ITS FINANCE COMMITTEE,
CONDUCTS A REVIEW OF THE FORM 990. UPON ACCEPTANCE, THE FORM 990 IS FILED.
IN ADVANCE OF THE FILING, THE FORM 990 IS DISTRIBUTED TO ALL MEMBERS OF THE
ORGANIZATION'S BOARD OF DIRECTORS.

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

ALL BOARD MEMBERS UPON ELECTION TO THE BOARD ARE PROVIDED WITH OUR FORMAL
WRITTEN CONFLICT OF INTEREST POLICY. WE RETAIN SIGNED STATEMENTS FROM EACH
MEMBER CONFIRMING THAT THEY HAVE READ THE CONFLICT OF INTEREST POLICY AND
AGREE TO ABIDE BY ITS TERMS AND CONDITIONS. IF A PERSON HAS A CONFLICT,
THEY ARE NOT ALLOWED TO VOTE ON THE TRANSACTION.

Name of the organization VOICES FOR CHILDREN	Employer identification number 95-3786047
---	--

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

THE ORGANIZATION PERFORMS EVALUATIONS AND REVIEW OF ALL EMPLOYEES RECEIVING COMPENSATION. COMPENSATION IS BASED ON THE EVALUATIONS AND REVIEWS, AND APPROVAL OF THE BUDGET BY THE BOARD.

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

UPON REQUEST, AND VIA THEIR WEBSITE, THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, ANNUAL REPORTS, AND AUDITED FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART XII, LINE 2C

THERE WAS NO CHANGE DURING THE YEAR.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
2	BOOKCASES	01/01/84	SL	5.00		16	750.				750.	750.		0.	750.
4	BOOKCASE	12/01/83	SL	5.00		16	55.				55.	55.		0.	55.
20	STORAGE CABINETS	12/01/90	SL	5.00		16	406.				406.	406.		0.	406.
54	6 OAK L-SHAPED DESKS	10/19/98	SL	5.00		16	2,600.				2,600.	2,600.		0.	2,600.
55	WALNUT L-SHAPED DESK	10/19/98	SL	5.00		16	396.				396.	396.		0.	396.
56	3 FOOT ROUND TABLE	10/19/98	SL	5.00		16	108.				108.	108.		0.	108.
57	2 2-DRAWER 36" LATERAL FILES	10/19/98	SL	5.00		16	290.				290.	290.		0.	290.
58	WALNUT END TABLE	10/19/98	SL	5.00		16	42.				42.	42.		0.	42.
61	60 CHAIRS	11/05/98	SL	5.00		16	2,044.				2,044.	2,044.		0.	2,044.
62	DOLLY	11/05/98	SL	5.00		16	79.				79.	79.		0.	79.
63	8 TABLES	11/05/98	SL	5.00		16	667.				667.	667.		0.	667.
64	REFRIGERATOR	11/19/98	SL	5.00		16	733.				733.	733.		0.	733.
67	4 TASK CHAIRS	01/13/99	SL	5.00		16	345.				345.	345.		0.	345.
69	4 FILING CABINETS	02/09/99	SL	5.00		16	465.				465.	465.		0.	465.
78	OAK SECRETARY DESKS W/ RETURNS	12/15/99	SL	5.00		16	574.				574.	574.		0.	574.
80	CREDENZA	02/15/00	SL	5.00		16	98.				98.	98.		0.	98.
82	PROJECTOR	01/24/01	SL	5.00		16	2,390.				2,390.	2,390.		0.	2,390.
84	PS BUSINESS INTERIO	11/30/01	SL	7.00		16	2,116.				2,116.	2,116.		0.	2,116.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
91	OAK DESKS	06/01/03	SL	5.00		16	551.				551.	551.		0.	551.
101	HERMAN MILLER DESK CHAIRS	06/22/06	SL	5.00		16	6,000.				6,000.	6,000.		0.	6,000.
105	BOOKCASE	04/05/07	SL	5.00		16	75.				75.	75.		0.	75.
106	OAK LEFT HAND L-DESK	04/05/07	SL	5.00		16	377.				377.	377.		0.	377.
107	OAK LEFT HAND L-DESK	04/05/07	SL	5.00		16	458.				458.	458.		0.	458.
108	OAK RIGHT HAND L-DESK	04/05/07	SL	5.00		16	458.				458.	458.		0.	458.
112	COMPUTER	06/16/08	SL	5.00		16	5,137.				5,137.	5,137.		0.	5,137.
114	PRINTERS	03/17/08	SL	5.00		16	3,424.				3,424.	3,424.		0.	3,424.
116	BLACKBAUD	02/17/09	SL	7.00		16	22,881.				22,881.	22,881.		0.	22,881.
120	EQUIPMENT	04/21/09	SL	5.00		16	1,445.				1,445.	1,445.		0.	1,445.
121	FLEPPER DOOR	01/15/09	SL	5.00		16	1,031.				1,031.	1,031.		0.	1,031.
122	INTERIORS	12/01/08	SL	5.00		16	15,658.				15,658.	15,658.		0.	15,658.
124	SIGN INSTALLALTION	10/30/08	SL	7.00		16	2,581.				2,581.	2,581.		0.	2,581.
126	WORKSTATION SET	10/01/08	SL	7.00		16	140,926.				140,926.	140,926.		0.	140,926.
132	LASERJET P4515 PRINTER	05/24/10	SL	5.00		16	1,675.				1,675.	1,675.		0.	1,675.
133	LASERJET P4515 PRINTER	05/24/10	SL	5.00		16	1,675.				1,675.	1,675.		0.	1,675.
135	ADOBE CREATIVE SUITE 4 SOFTWARE	06/28/10	SL	5.00		16	750.				750.	750.		0.	750.
136	SERVER	12/03/10	SL	5.00		16	7,961.				7,961.	7,961.		0.	7,961.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
137	TABLE AND CHAIR	12/14/10	SL	5.00		16	582.				582.	582.		0.	582.
138	LASERJET P451	01/11/11	SL	5.00		16	1,728.				1,728.	1,728.		0.	1,728.
139	VOSTRO 3500	02/18/11	SL	5.00		16	856.				856.	856.		0.	856.
140	USED IT EQUIP	07/28/11	SL	5.00		16	15,720.				15,720.	15,720.		0.	15,720.
141	REFRIGERATOR	02/24/12	SL	5.00		16	960.				960.	960.		0.	960.
142	PERIMUTTER - PLASTIC CHARIS	02/24/12	SL	5.00		16	524.				524.	524.		0.	524.
143	BDR BACKUP	03/15/12	SL	5.00		16	3,248.				3,248.	3,248.		0.	3,248.
144	OFFICE FURNITURE - 2ND DESK JAMES	04/27/12	SL	5.00		16	638.				638.	638.		0.	638.
145	OFFICE FURNITURE & PHONES	04/27/12	SL	5.00		16	1,351.				1,351.	1,351.		0.	1,351.
147	FURNITURE & EQUIPMENT	12/31/12	SL	5.00		16	2,118.				2,118.	2,118.		0.	2,118.
148	FURNITURE & EQUIPMENT	02/06/13	SL	7.00		16	1,529.				1,529.	1,529.		0.	1,529.
149	FURNITURE & EQUIPMENT	02/23/13	SL	5.00		16	322.				322.	322.		0.	322.
151	PHONE SYSTEM	04/08/13	SL	5.00		16	6,258.				6,258.	6,258.		0.	6,258.
152	PHONE SYSTEM	04/08/13	SL	5.00		16	6,006.				6,006.	6,006.		0.	6,006.
153	FURNITURE & EQUIPMENT	05/03/13	SL	7.00		16	324.				324.	324.		0.	324.
154	FURNITURE & EQUIPMENT	05/08/13	SL	7.00		16	4,817.				4,817.	4,817.		0.	4,817.
155	EQUIPMENT	05/15/13	SL	7.00		16	1,242.				1,242.	1,242.		0.	1,242.
156	EQUIPMENT	05/30/13	SL	7.00		16	2,252.				2,252.	2,252.		0.	2,252.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
157	HP PRINTER & NOTEBOOK PC FOR JULI	07/08/12	SL	5.00		16	711.				711.	711.		0.	711.
158	COMPUTER	11/19/12	SL	5.00		16	1,725.				1,725.	1,725.		0.	1,725.
159	COMPUTER	12/31/12	SL	5.00		16	400.				400.	400.		0.	400.
160	EPSON EX3212 PROJECTOR	03/05/13	SL	5.00		16	432.				432.	432.		0.	432.
161	DELL COMPUTER	03/26/13	SL	5.00		16	7,913.				7,913.	7,913.		0.	7,913.
162	COMPUTER	03/30/13	SL	5.00		16	7,828.				7,828.	7,828.		0.	7,828.
163	SOFTWARE	04/06/13	SL	5.00		16	1,141.				1,141.	1,141.		0.	1,141.
164	DELL COMPUTER	04/17/13	SL	5.00		16	1,642.				1,642.	1,642.		0.	1,642.
165	DELL COMPUTER	04/23/13	SL	5.00		16	498.				498.	498.		0.	498.
166	DELL COMPUTER	04/23/13	SL	5.00		16	1,710.				1,710.	1,710.		0.	1,710.
167	DELL COMPUTER	04/24/13	SL	5.00		16	966.				966.	966.		0.	966.
168	DELL COMPUTER	04/26/13	SL	5.00		16	1,956.				1,956.	1,956.		0.	1,956.
169	COMPUTER	05/15/13	SL	5.00		16	388.				388.	388.		0.	388.
170	COMPUTER	06/05/13	SL	5.00		16	973.				973.	973.		0.	973.
171	COMPUTER	06/30/13	SL	5.00		16	447.				447.	447.		0.	447.
172	COMPUTER	06/30/13	SL	5.00		16	223.				223.	223.		0.	223.
173	COMPUTERS	10/05/13	SL	5.00		16	717.				717.	717.		0.	717.
174	FURNITURE	10/16/13	SL	7.00		16	3,395.				3,395.	3,274.		121.	3,395.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
175	FURNITURE	10/31/13	SL	7.00		16	580.				580.	560.		20.	580.
176	DONATED FURNITURE	10/31/13	SL	7.00		16	3,598.				3,598.	2,830.		514.	3,344.
177	3 DELL XPS WORKSTATIONS	11/03/13	SL	5.00		16	2,197.				2,197.	2,197.		0.	2,197.
178	6 VIEWSONIC MONITORS	11/05/13	SL	5.00		16	748.				748.	748.		0.	748.
179	TECHSOUP - SOFTWARE LICENSE	11/06/13	SL	5.00		16	820.				820.	820.		0.	820.
180	GM BUSINESS INTERIORS - CUBICLE PARTS	12/13/13	SL	7.00		16	1,537.				1,537.	1,448.		89.	1,537.
181	CASA MANAGER SOFTWARE	12/09/13	SL	5.00		16	43,390.				43,390.	43,390.		0.	43,390.
182	OFFICE FURNITURE - MIRAMAR OFFICE	01/06/14	SL	7.00		16	700.				700.	650.		50.	700.
183	COMPUTER EQUIPMENT	02/06/14	SL	5.00		16	518.				518.	518.		0.	518.
184	8 DELL INSERION LAPTOPS	04/03/14	SL	5.00		16	3,751.				3,751.	3,751.		0.	3,751.
185	COMPUTER EQUIPMENT	04/06/14	SL	5.00		16	525.				525.	525.		0.	525.
186	5 KOBE MOBILE TRAINING TABLES	05/06/14	SL	7.00		16	959.				959.	845.		114.	959.
187	3 DELL XPS 8700 DESKTOPS	05/03/14	SL	5.00		16	2,188.				2,188.	2,188.		0.	2,188.
188	DELL DESKTOP + 3 VIEWSONIC MONITORS	05/05/14	SL	5.00		16	1,198.				1,198.	1,198.		0.	1,198.
196	DESKS	08/14/14	SL	7.00		16	1,597.				1,597.	1,349.		228.	1,577.
197	APPLE IPADS	08/06/14	SL	5.00		16	1,516.				1,516.	1,516.		0.	1,516.
198	CASA MANAGER CUSTOMIZATION	08/22/14	SL	5.00		16	1,155.				1,155.	1,155.		0.	1,155.
199	12 DELL XPS 8700 WORKSTATIONS	09/03/14	SL	5.00		16	9,467.				9,467.	9,467.		0.	9,467.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
200	LAPTOP	11/05/14	SL	5.00		16	702.				702.	702.		0.	702.
201	LAPTOPS	03/05/15	SL	5.00		16	1,705.				1,705.	1,705.		0.	1,705.
202	SHOER OFFICE FURNITURE - DESKS	04/27/15	SL	7.00		16	4,153.				4,153.	3,113.		593.	3,706.
203	COMPUTER EQUIP	04/05/15	SL	5.00		16	632.				632.	632.		0.	632.
204	DELL DESKTOPS	06/03/15	SL	5.00		16	6,986.				6,986.	6,986.		0.	6,986.
205	DELL DESKTOPS	06/04/15	SL	5.00		16	6,997.				6,997.	6,997.		0.	6,997.
206	DELL DESKTOPS	06/12/15	SL	5.00		16	3,223.				3,223.	3,223.		0.	3,223.
207	DELL DESKTOPS	06/12/15	SL	5.00		16	3,868.				3,868.	3,868.		0.	3,868.
208	LATERAL FILES - SHORE	06/30/15	SL	7.00		16	1,239.				1,239.	900.		177.	1,077.
209	DELL DESKTOPS	09/05/15	SL	5.00		16	739.				739.	715.		24.	739.
210	CARPET	06/30/16	SL	7.00		16	10,718.				10,718.	6,252.		1,531.	7,783.
211	PORTBALE PROJECTOR	06/30/16	SL	5.00		16	856.				856.	698.		158.	856.
212	DONATED ARTWORK	06/15/16	SL	7.00		16	12,285.				12,285.	7,165.		1,755.	8,920.
213	PRINTER - COURT REPORTS	09/05/16	SL	5.00		16	765.				765.	587.		153.	740.
214	COMPUTER	11/05/16	SL	5.00		16	458.				458.	337.		92.	429.
215	DONOR WALL	12/07/16	SL	7.00		16	700.				700.	358.		100.	458.
216	COMPUTER	12/05/16	SL	5.00		16	578.				578.	415.		116.	531.
217	2 INSPIRON 3650 COMPUTERS	01/05/17	SL	5.00		16	1,071.				1,071.	749.		214.	963.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
218	1 DELL INSPIRON COMPUTER	01/05/17	SL	5.00		16	612.				612.	427.		122.	549.
219	DONOR WALL	02/09/17	SL	7.00		16	2,150.				2,150.	1,049.		307.	1,356.
220	DONOR WALL	03/01/17	SL	7.00		16	2,150.				2,150.	1,023.		307.	1,330.
221	TYCO INTGRTD SECURITY SYS - NEW ACCESS CONTROL	03/02/17	SL	5.00		16	4,433.				4,433.	2,957.		887.	3,844.
222	LAPTOPS - QTY 3	03/05/17	SL	5.00		16	2,051.				2,051.	1,367.		410.	1,777.
223	LAPTOPS - QTY 3	03/05/17	SL	5.00		16	1,740.				1,740.	1,160.		348.	1,508.
224	PRINTER-LASERJET	03/05/17	SL	5.00		16	663.				663.	443.		133.	576.
225	COMPUTER	04/05/17	SL	5.00		16	689.				689.	448.		138.	586.
226	TYCO ALARM SYSTEM	05/01/17	SL	5.00		16	19,201.				19,201.	10,887.		3,840.	14,727.
227	FURNITURE	09/28/17	SL	7.00		16	542.				542.	218.		77.	295.
228	COMPUTER	10/28/17	SL	5.00		16	630.				630.	347.		126.	473.
229	EQUIPMENT - CAMERA LENS	02/13/18	SL	5.00		16	700.				700.	338.		140.	478.
230	EQUIPMENT - CAMERA	02/28/18	SL	5.00		16	1,380.				1,380.	667.		276.	943.
231	COMPUTER	03/28/18	SL	5.00		16	638.				638.	299.		128.	427.
232	TELEPHONE DEPOSIT	07/01/18	SL	5.00		16	30,310.				30,310.	12,124.		6,062.	18,186.
233	FURNITURE	06/12/18	SL	7.00		16	1,671.				1,671.	498.		239.	737.
234	DELL BUSINESS	07/01/18	SL	5.00		16	23,142.				23,142.	9,256.		4,628.	13,884.
235	COMPUTER - MACBOOK	07/28/18	SL	5.00		16	2,063.				2,063.	791.		413.	1,204.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
236	TELEPHONE - TELDATA SYSTEM	07/17/18	SL	5.00		16	15,059.				15,059.	5,773.		3,012.	8,785.
237	COMPUTER	07/20/18	SL	5.00		16	648.				648.	249.		130.	379.
238	COMPUTER EQUIP	09/18/18	SL	5.00		16	740.				740.	259.		148.	407.
239	COMPUTER EQUIP	09/28/18	SL	5.00		16	2,178.				2,178.	763.		436.	1,199.
240	COPIER	10/08/18	SL	5.00		16	4,843.				4,843.	1,695.		969.	2,664.
241	EQUIPMENT	10/28/18	SL	5.00		16	614.				614.	205.		123.	328.
242	FURNITURE	11/28/18	SL	7.00		16	2,230.				2,230.	505.		319.	824.
243	COMPUTER EQUIP	11/28/18	SL	5.00		16	2,300.				2,300.	728.		460.	1,188.
244	CHAIR RAIL	12/18/18	SL	7.00		16	890.				890.	191.		127.	318.
245	LAPTOP	02/13/19	SL	5.00		16	36,156.				36,156.	10,244.		5,646.	15,890.
246	COMPUTERS	05/28/19	SL	5.00		16	1,661.				1,661.	360.		332.	692.
247	COMPUTERS	09/28/19	SL	5.00		16	2,052.				2,052.	308.		410.	718.
248	TELDATA PHONES FOR MEDOWLARK	12/17/19	SL	5.00		16	1,022.				1,022.	102.		204.	306.
249	LENOVO LAPTOPS	01/14/20	SL	5.00		16	20,051.				20,051.	1,056.		4,010.	5,066.
250	LENOVO LAPTOPS	02/01/20	SL	5.00		16	5,629.				5,629.	469.		1,126.	1,595.
251	COMPUTERS	05/28/20	SL	5.00		16	2,423.				2,423.	40.		485.	525.
252	COMPUTERS	05/28/20	SL	5.00		16	2,850.				2,850.	48.		570.	618.
253	COMPUTERS	05/28/20	SL	5.00		16	1,468.				1,468.	24.		294.	318.

2020 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
254	FURNITURE	07/01/20	SL	7.00		16	2,239.				2,239.			320.	320.
255	FURNITURE	07/28/19	SL	7.00		16	1,371.				1,371.	180.		196.	376.
256	COMPUTERS	07/28/19	SL	5.00		16	712.				712.	131.		142.	273.
257	CDW - SERVER	08/19/20	SL	5.00		16	16,762.				16,762.			2,794.	2,794.
258	COMPUTERS	10/28/20	SL	5.00		16	1,454.				1,454.			194.	194.
259	COMPUTERS	04/28/21	SL	5.00		16	2,151.				2,151.			72.	72.
260	BKM DONATRED FURNITURE	11/01/20	SL	7.00		16	27,000.				27,000.			2,571.	2,571.
261	FURNITURE - KIDS	11/28/20	SL	5.00		16	658.				658.			77.	77.
262	FURNITURE - KIDS	03/28/21	SL	7.00		16	2,387.				2,387.			85.	85.
263	FURNITURE - KIDS	04/06/21	SL	7.00		16	552.				552.			20.	20.
264	FURNITURE - KIDS	05/28/21	SL	7.00		16	240.				240.			3.	3.
265	LOBBY SIGNAGE	06/08/21	SL	7.00		16	1,330.				1,330.			16.	16.
266	LOBBY TV	06/22/21	SL	5.00		16	1,226.				1,226.			0.	0.
	* TOTAL 990 PAGE 10 DEPR						700,541.				700,541.	498,826.		49,921.	548,747.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						644,542.			0.	644,542.	498,826.			542,595.
	ACQUISITIONS						55,999.			0.	55,999.	0.			6,152.

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

VOICES FOR CHILDREN

FORM 990 PAGE 10

95-3786047

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for Section 179 election. Line 1: 1,040,000. Line 3: 2,590,000. Line 13: 13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

Table with 3 rows for Special Depreciation Allowance. Line 16: 49,921.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Line 17: 17.

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-g, h, i.

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Summary. Line 22: 49,921. Line 23: 23.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for percentage and cost

27 Property used 50% or less in a qualified business use: Table with 9 columns for percentage and cost

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main rows (30-36) and 12 sub-columns for vehicle categories and personal use questions.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No)

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year

42 Amortization of costs that begins during your 2020 tax year: Table with 6 columns

43 Amortization of costs that began before your 2020 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

2021 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
2	BOOKCASES	010184	SL	5.00	750.		750.	750.	0.
4	BOOKCASE	120183	SL	5.00	55.		55.	55.	0.
20	STORAGE CABINETS	120190	SL	5.00	406.		406.	406.	0.
54	6 OAK L-SHAPED DESKS	101998	SL	5.00	2,600.		2,600.	2,600.	0.
55	WALNUT L-SHAPED DESK	101998	SL	5.00	396.		396.	396.	0.
56	3 FOOT ROUND TABLE	101998	SL	5.00	108.		108.	108.	0.
57	2 2-DRAWER 36" LATERAL FILES	101998	SL	5.00	290.		290.	290.	0.
58	WALNUT END TABLE	101998	SL	5.00	42.		42.	42.	0.
61	60 CHAIRS	110598	SL	5.00	2,044.		2,044.	2,044.	0.
62	DOLLY	110598	SL	5.00	79.		79.	79.	0.
63	8 TABLES	110598	SL	5.00	667.		667.	667.	0.
64	REFRIGERATOR	111998	SL	5.00	733.		733.	733.	0.
67	4 TASK CHAIRS	011399	SL	5.00	345.		345.	345.	0.
69	4 FILING CABINETS	020999	SL	5.00	465.		465.	465.	0.
78	OAK SECRETARY DESKS W/ RETURNS	121599	SL	5.00	574.		574.	574.	0.
80	CREDENZA	021500	SL	5.00	98.		98.	98.	0.
82	PROJECTOR	012401	SL	5.00	2,390.		2,390.	2,390.	0.
84	PS BUSINESS INTERIO	113001	SL	7.00	2,116.		2,116.	2,116.	0.
91	OAK DESKS	060103	SL	5.00	551.		551.	551.	0.
101	HERMAN MILLER DESK CHAIRS	062206	SL	5.00	6,000.		6,000.	6,000.	0.
105	BOOKCASE	040507	SL	5.00	75.		75.	75.	0.
106	OAK LEFT HAND L-DESK	040507	SL	5.00	377.		377.	377.	0.
107	OAK LEFT HAND L-DESK	040507	SL	5.00	458.		458.	458.	0.
108	OAK RIGHT HAND L-DESK	040507	SL	5.00	458.		458.	458.	0.
112	COMPUTER	061608	SL	5.00	5,137.		5,137.	5,137.	0.
114	PRINTERS	031708	SL	5.00	3,424.		3,424.	3,424.	0.
116	BLACKBAUD	021709	SL	7.00	22,881.		22,881.	22,881.	0.
120	EQUIPMENT	042109	SL	5.00	1,445.		1,445.	1,445.	0.
121	FLEPPER DOOR	011509	SL	5.00	1,031.		1,031.	1,031.	0.
122	INTERIORS	120108	SL	5.00	15,658.		15,658.	15,658.	0.
124	SIGN INSTALLALTION	103008	SL	7.00	2,581.		2,581.	2,581.	0.
126	WORKSTATION SET	100108	SL	7.00	140,926.		140,926.	140,926.	0.
132	LASERJET P4515 PRINTER	052410	SL	5.00	1,675.		1,675.	1,675.	0.
133	LASERJET P4515 PRINTER	052410	SL	5.00	1,675.		1,675.	1,675.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
135	ADOBE CREATIVE SUITE 4 SOFTWARE	062810	SL	5.00	750.		750.	750.	0.
136	SERVER	120310	SL	5.00	7,961.		7,961.	7,961.	0.
137	TABLE AND CHAIR	121410	SL	5.00	582.		582.	582.	0.
138	LASERJET P451	011111	SL	5.00	1,728.		1,728.	1,728.	0.
139	VOSTRO 3500	021811	SL	5.00	856.		856.	856.	0.
140	USED IT EQUIP	072811	SL	5.00	15,720.		15,720.	15,720.	0.
141	REFRIGERATOR	022412	SL	5.00	960.		960.	960.	0.
142	PERIMUTTER - PLASTIC CHARIS	022412	SL	5.00	524.		524.	524.	0.
143	BDR BACKUP	031512	SL	5.00	3,248.		3,248.	3,248.	0.
144	OFFICE FURNITURE - 2ND DESK JAMES	042712	SL	5.00	638.		638.	638.	0.
145	OFFICE FURNITURE & PHONES	042712	SL	5.00	1,351.		1,351.	1,351.	0.
147	FURNITURE & EQUIPMENT	123112	SL	5.00	2,118.		2,118.	2,118.	0.
148	FURNITURE & EQUIPMENT	020613	SL	7.00	1,529.		1,529.	1,529.	0.
149	FURNITURE & EQUIPMENT	022313	SL	5.00	322.		322.	322.	0.
151	PHONE SYSTEM	040813	SL	5.00	6,258.		6,258.	6,258.	0.
152	PHONE SYSTEM	040813	SL	5.00	6,006.		6,006.	6,006.	0.
153	FURNITURE & EQUIPMENT	050313	SL	7.00	324.		324.	324.	0.
154	FURNITURE & EQUIPMENT	050813	SL	7.00	4,817.		4,817.	4,817.	0.
155	EQUIPMENT	051513	SL	7.00	1,242.		1,242.	1,242.	0.
156	EQUIPMENT	053013	SL	7.00	2,252.		2,252.	2,252.	0.
157	HP PRINTER & NOTEBOOK PC FOR JULI	070812	SL	5.00	711.		711.	711.	0.
158	COMPUTER	111912	SL	5.00	1,725.		1,725.	1,725.	0.
159	COMPUTER	123112	SL	5.00	400.		400.	400.	0.
160	EPSON EX3212 PROJECTOR	030513	SL	5.00	432.		432.	432.	0.
161	DELL COMPUTER	032613	SL	5.00	7,913.		7,913.	7,913.	0.
162	COMPUTER	033013	SL	5.00	7,828.		7,828.	7,828.	0.
163	SOFTWARE	040613	SL	5.00	1,141.		1,141.	1,141.	0.
164	DELL COMPUTER	041713	SL	5.00	1,642.		1,642.	1,642.	0.
165	DELL COMPUTER	042313	SL	5.00	498.		498.	498.	0.
166	DELL COMPUTER	042313	SL	5.00	1,710.		1,710.	1,710.	0.
167	DELL COMPUTER	042413	SL	5.00	966.		966.	966.	0.
168	DELL COMPUTER	042613	SL	5.00	1,956.		1,956.	1,956.	0.
169	COMPUTER	051513	SL	5.00	388.		388.	388.	0.
170	COMPUTER	060513	SL	5.00	973.		973.	973.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
171	COMPUTER	063013	SL	5.00	447.		447.	447.	0.
172	COMPUTER	063013	SL	5.00	223.		223.	223.	0.
173	COMPUTERS	100513	SL	5.00	717.		717.	717.	0.
174	FURNITURE	101613	SL	7.00	3,395.		3,395.	3,395.	0.
175	FURNITURE	103113	SL	7.00	580.		580.	580.	0.
176	DONATED FURNITURE	103113	SL	7.00	3,598.		3,598.	3,344.	0.
177	3 DELL XPS WORKSTATIONS	110313	SL	5.00	2,197.		2,197.	2,197.	0.
178	6 VIEWSONIC MONITORS	110513	SL	5.00	748.		748.	748.	0.
179	TECHSOUP - SOFTWARE LICENSE	110613	SL	5.00	820.		820.	820.	0.
	GM BUSINESS INTERIORS - CUBICLE								
180	PARTS	121313	SL	7.00	1,537.		1,537.	1,537.	0.
181	CASA MANAGER SOFTWARE	120913	SL	5.00	43,390.		43,390.	43,390.	0.
182	OFFICE FURNITURE - MIRAMAR OFFICE	010614	SL	7.00	700.		700.	700.	0.
183	COMPUTER EQUIPMENT	020614	SL	5.00	518.		518.	518.	0.
184	8 DELL INSERION LAPTOPS	040314	SL	5.00	3,751.		3,751.	3,751.	0.
185	COMPUTER EQUIPMENT	040614	SL	5.00	525.		525.	525.	0.
186	5 KOBE MOBILE TRAINING TABLES	050614	SL	7.00	959.		959.	959.	0.
187	3 DELL XPS 8700 DESKTOPS	050314	SL	5.00	2,188.		2,188.	2,188.	0.
188	DELL DESKTOP + 3 VIEWSONIC MONITORS	050514	SL	5.00	1,198.		1,198.	1,198.	0.
196	DESKS	081414	SL	7.00	1,597.		1,597.	1,577.	20.
197	APPLE IPADS	080614	SL	5.00	1,516.		1,516.	1,516.	0.
198	CASA MANAGER CUSTOMIZATION	082214	SL	5.00	1,155.		1,155.	1,155.	0.
199	12 DELL XPS 8700 WORKSTATIONS	090314	SL	5.00	9,467.		9,467.	9,467.	0.
200	LAPTOP	110514	SL	5.00	702.		702.	702.	0.
201	LAPTOPS	030515	SL	5.00	1,705.		1,705.	1,705.	0.
202	SHOER OFFICE FURNITURE - DESKS	042715	SL	7.00	4,153.		4,153.	3,706.	447.
203	COMPUTER EQUIP	040515	SL	5.00	632.		632.	632.	0.
204	DELL DESKTOPS	060315	SL	5.00	6,986.		6,986.	6,986.	0.
205	DELL DESKTOPS	060415	SL	5.00	6,997.		6,997.	6,997.	0.
206	DELL DESKTOPS	061215	SL	5.00	3,223.		3,223.	3,223.	0.
207	DELL DESKTOPS	061215	SL	5.00	3,868.		3,868.	3,868.	0.
208	LATERAL FILES - SHORE	063015	SL	7.00	1,239.		1,239.	1,077.	162.
209	DELL DESKTOPS	090515	SL	5.00	739.		739.	739.	0.
210	CARPET	063016	SL	7.00	10,718.		10,718.	7,783.	1,531.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
211	PORTBALE PROJECTOR	063016	SL	5.00	856.		856.	856.	0.
212	DONATED ARTWORK	061516	SL	7.00	12,285.		12,285.	8,920.	1,755.
213	PRINTER - COURT REPORTS	090516	SL	5.00	765.		765.	740.	25.
214	COMPUTER	110516	SL	5.00	458.		458.	429.	29.
215	DONOR WALL	120716	SL	7.00	700.		700.	458.	100.
216	COMPUTER	120516	SL	5.00	578.		578.	531.	47.
217	2 INSPIRON 3650 COMPUTERS	010517	SL	5.00	1,071.		1,071.	963.	108.
218	1 DELL INSPIRON COMPUTER	010517	SL	5.00	612.		612.	549.	63.
219	DONOR WALL	020917	SL	7.00	2,150.		2,150.	1,356.	307.
220	DONOR WALL	030117	SL	7.00	2,150.		2,150.	1,330.	307.
	TYCO INTGRTD SECURITY SYS - NEW								
221	ACCESS CONTROL	030217	SL	5.00	4,433.		4,433.	3,844.	589.
222	LAPTOPS - QTY 3	030517	SL	5.00	2,051.		2,051.	1,777.	274.
223	LAPTOPS - QTY 3	030517	SL	5.00	1,740.		1,740.	1,508.	232.
224	PRINTER-LASERJET	030517	SL	5.00	663.		663.	576.	87.
225	COMPUTER	040517	SL	5.00	689.		689.	586.	103.
226	TYCO ALARM SYSTEM	050117	SL	5.00	19,201.		19,201.	14,727.	3,840.
227	FURNITURE	092817	SL	7.00	542.		542.	295.	77.
228	COMPUTER	102817	SL	5.00	630.		630.	473.	126.
229	EQUIPMENT - CAMERA LENS	021318	SL	5.00	700.		700.	478.	140.
230	EQUIPMENT - CAMERA	022818	SL	5.00	1,380.		1,380.	943.	276.
231	COMPUTER	032818	SL	5.00	638.		638.	427.	128.
232	TELEPHONE DEPOSIT	070118	SL	5.00	30,310.		30,310.	18,186.	6,062.
233	FURNITURE	061218	SL	7.00	1,671.		1,671.	737.	239.
234	DELL BUSINESS	070118	SL	5.00	23,142.		23,142.	13,884.	4,628.
235	COMPUTER - MACBOOK	072818	SL	5.00	2,063.		2,063.	1,204.	413.
236	TELEPHONE - TELDATA SYSTEM	071718	SL	5.00	15,059.		15,059.	8,785.	3,012.
237	COMPUTER	072018	SL	5.00	648.		648.	379.	130.
238	COMPUTER EQUIP	091818	SL	5.00	740.		740.	407.	148.
239	COMPUTER EQUIP	092818	SL	5.00	2,178.		2,178.	1,199.	436.
240	COPIER	100818	SL	5.00	4,843.		4,843.	2,664.	969.
241	EQUIPMENT	102818	SL	5.00	614.		614.	328.	123.
242	FURNITURE	112818	SL	7.00	2,230.		2,230.	824.	319.
243	COMPUTER EQUIP	112818	SL	5.00	2,300.		2,300.	1,188.	460.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
244	CHAIR RAIL	121818	SL	7.00	890.		890.	318.	127.
245	LAPTOP	021319	SL	5.00	36,156.		36,156.	15,890.	7,231.
246	COMPUTERS	052819	SL	5.00	1,661.		1,661.	692.	332.
247	COMPUTERS	092819	SL	5.00	2,052.		2,052.	718.	410.
248	TELEDATA PHONES FOR MEDOWLARK	121719	SL	5.00	1,022.		1,022.	306.	204.
249	LENOVO LAPTOPS	011420	SL	5.00	20,051.		20,051.	5,066.	4,010.
250	LENOVO LAPTOPS	020120	SL	5.00	5,629.		5,629.	1,595.	1,126.
251	COMPUTERS	052820	SL	5.00	2,423.		2,423.	525.	485.
252	COMPUTERS	052820	SL	5.00	2,850.		2,850.	618.	570.
253	COMPUTERS	052820	SL	5.00	1,468.		1,468.	318.	294.
254	FURNITURE	070120	SL	7.00	2,239.		2,239.	320.	320.
255	FURNITURE	072819	SL	7.00	1,371.		1,371.	376.	196.
256	COMPUTERS	072819	SL	5.00	712.		712.	273.	142.
257	CDW - SERVER	081920	SL	5.00	16,762.		16,762.	2,794.	3,352.
258	COMPUTERS	102820	SL	5.00	1,454.		1,454.	194.	291.
259	COMPUTERS	042821	SL	5.00	2,151.		2,151.	72.	430.
260	BKM DONATRED FURNITURE	110120	SL	7.00	27,000.		27,000.	2,571.	3,857.
261	FURNITURE - KIDS	112820	SL	5.00	658.		658.	77.	132.
262	FURNITURE - KIDS	032821	SL	7.00	2,387.		2,387.	85.	341.
263	FURNITURE - KIDS	040621	SL	7.00	552.		552.	20.	79.
264	FURNITURE - KIDS	052821	SL	7.00	240.		240.	3.	34.
265	LOBBY SIGNAGE	060821	SL	7.00	1,330.		1,330.	16.	190.
266	LOBBY TV	062221	SL	5.00	1,226.		1,226.		245.
	* TOTAL 990 PAGE 10 DEPR				700,541.		700,541.	548,747.	52,110.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

FRHD CHC GRANT BUDGET FORM

Agency Name:

Voices for Children	PROGRAM NAME: CASA Program in Fallbrook, Bonsall, Rainbow, and De Luz
----------------------------	--

Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	2,695.00	2,695.00		
A2	General Insurance (not program specific)	193.00	193.00		
A3	Accounting & audit expenses	101.00		101.00	
A4	Consultant/Contractor Fees	320.00	320.00		
A5	Physical Assets (Rent, Facility Costs)	223.00	223.00		
A6	Utilities				
A7	IT & Internet	294.00	294.00		
A8	Marketing & Communications	1,037.00	537.00	500.00	
A9	Office Supplies	386.00	386.00		
A10	Training & Education	264.00		264.00	
A11	Other: Special Events	2,781.00	2,781.00		
TOTAL INDIRECT EXPENSE		8,294.00	7,429.00	865.00	-

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Advocacy Supervisor (0.2 FTE)	11,501.00		3,501.00	8,000.00
B2	Case Liaison (0.15 FTE)	8,974.00		3,974.00	5,000.00
B3	Program Manager (0.05 FTE)	3,415.00		1,415.00	2,000.00
B4	Salary (list position)				
B5	Payroll Expenses (WC, taxes)	2,102.00	2,102.00		
B6	Benefits	2,389.00	2,389.00		
B7	Other: specify				
TOTAL PERSONNEL EXPENSE		28,381.00	4,491.00	8,890.00	15,000.00

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment				
C2	Program/Project Supplies	300.00		300.00	
C3	Printing/Duplicating	76.00	76.00		
C4	Travel/Mileage	343.00	343.00		
C5	Program Specific Insurance	106.00	106.00		
C6					
C7					
C8					
C9					
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		825.00	525.00	300.00	-

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		\$ 37,500.00	40%

2) FUNDING SOURCES

E	FUNDS FOR PROGRAM	
E1	APPLYING ORGANIZATION	X 12,445.00
E2	OTHER FUNDERS	Y 10,055.00
E3	REQUESTED FROM FRHD	Z 15,000.00
TOTAL FUNDING SOURCES		\$ 37,500.00

NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 7,572,703.00	\$ 37,500.00	0%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

** Agency budget is your agency's entire budget for the year. Fill in the amount.

Agency Name:	Voices for Children
Program Name:	CASA Program in Fallbrook, Bonsall, Rainbow, and De Luz
Total Organization Budget (Current Fiscal Year)	\$ 7,572,703.00
Total Project Budget (Current Fiscal Year)	\$ 37,500.00

Leave cells blank if they are not applicable to your organization - do not mark with NA.

Organization Sources of Revenue
(Total Organization Budget)

Sources of Funding
(This Project Request)

Source of funds	\$ Amount	Percent of Total	One-time funding? (Yes/No)	\$ Amount	Percent of Total	One-time funding? (Yes/No)
Federal						
State	\$ 1,605,000.00	21%	Yes	\$ 3,995.00	11%	Yes
City/County*						
Other Govt.						
Proposed FRHD	\$ 15,000.00	0%	Yes	\$ 15,000.00	40%	Yes
Fees for Service						
Grants (non-gov't)	\$ 1,635,000.00	22%	Yes	\$ 6,060.00	16%	Yes
General Donations	\$ 2,473,703.00	33%	Yes	\$ 6,445.00	17%	Yes
Organizational Fundraising	\$ 12,000.00	0%	Yes			
Other (list):						
Special Events	\$ 1,832,000.00	24%	Yes	\$ 6,000.00	16%	Yes
Total	\$7,572,703.00	100%		\$37,500.00	100%	

* City/County

If the organization currently receives funding from any Cities or Counties, please list the jurisdiction and contract amount below.

VFC receives funding from the following CDBG programs: County of San Diego (\$100,000), City of San Diego (\$60,304), Vista (\$20,000), Chula Vista (\$15,000), and Santee (\$5,000). VFC typically applies for and receives funding from each of these programs on an annual basis. This year, we also received ARPA funding from the following jurisdictions: San Marcos (\$10,000), Vista (\$25,000), and Escondido (\$10,000). This is one time funding that we do not expect to be renewed.

In Riverside, the following organizations support our program: County of Riverside CDBG (\$67,699), City of Riverside CDBG (\$11,000), Moreno Valley CDBG (\$30,000), Corona CDBG (\$27,000), Hemet CDBG (\$10,000), Temecula CDBG (\$5,959), Perris CDBG (\$10,000), San Jacinto CDBG (\$10,000), and County of Riverside ARPA (\$20,000). VFC also receives funding from the Riverside County Transportation Commission. We are currently in the second year of a three year grant contract (total grant award of \$388,179).

