

COUNTY OF RIVERSIDE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
APPLICATION FOR CITY OF LAKE ELSINORE
2018- 2019 CITY CDBG ALLOCATION

I. GENERAL INFORMATION:

Applying Organization Name: Assistance League of Temecula Valley

Type of Organization: Non-Profit Organization

Organization Address: 28720 Via Montezuma

City: Temecula, CA Zip Code: 92590

Mailing Address: 28720 Via Montezuma

City: Temecula, CA Zip Code: 92590

Telephone Number: 951-694-8018

Fax Number: 951-694-8298

Executive Director: Dorcas Shaktman, VP of Finance, Operation School Bell Contact

Telephone Number: 951-970-6034

E-mail: dshaktman@verizon.net

Program Manager: Denise Lanier, VP Philanthropic Programs

Telephone Number: 951-694-8018

E-mail: grammysings@msn.com

Grant Writer: Caasi Algazi, GIFT Consult

Address (*If different from above*):

Telephone Number: 951-445-0002

E-mail: graftmein@graftwriter.com

II. ORGANIZATIONAL HISTORY: (*This is applicable only if you are a non-profit organization*)

Date Organization founded: 6/15/89

Date Organization incorporated as a non-profit: 6/15/89

Federal identification number: 33-0360419

DUNS Number: 868952920

Organization Web Address: <http://assistanceleague.org/temecula-valley/>

Does your Organization expend \$750,000 or more a year in federal funds? NO

Number of paid staff: 0

Number of volunteers: 220

Members/Board of Directors: (*Attached*)

III. **PROJECT ACTIVITY:**

A. Name of Project: Operation School Bell (OSB) 2018-19

B. Specific Location of Project- Attachment 3 (include street address; if a street address has not been assigned provide APN)

Street: 28720 Via Montezuma

City: Temecula

Zip Code: 92590-2510

APN:

C. CDBG Funds Requested: \$25,000

D. Where will the proposed activity occur (be specific as to the geographic boundaries)? If the project involves a new or existing facility, what is the proposed service/benefit area for the facility?

Beneficiaries are served within five (5) school districts (Lake Elsinore USD, Menifee Union SD, Murrieta Valley USD, Temecula Valley USD, Romoland SD) and closest retail locations.

E. In which City(ies)/Communities does the activity occur?

City (ies): Canyon Lake, Lake Elsinore, Menifee, Murrieta, Temecula, Wildomar, Perris (southern portions), Romoland (northern section of Menifee)

Community (ies): Murrieta Hot Springs, French Valley, Glen Oaks, Diamond Valley, Pauba Valley, Sage and unincorporated areas

NOTE: EDA will make the final determination of the appropriate service area of all proposals.

F. If this project benefits the residents of more than one community or jurisdiction, have requests been submitted to those other entitlement jurisdictions? (i.e., County district(s) 1st, 2nd, 3rd, 4th, and/or 5th, City of Palm Springs, City of Moreno Valley, City of Riverside, etc.)

YES- Federal: CDBG County of Riverside, City of Lake Elsinore, City of Wildomar, City of Murrieta; Entitlement cities: City of Temecula and City of Menifee; Riverside County Supervisor CID Funding District 1, 3, 5; City of Lake Elsinore

G. Check **ONLY** the applicable category your application represents:

☒ Public Service

☐ Homeless Activities

☐ Real Property Acquisition (Must consult with EDA prior to submitting application)

☐ Housing

☐ Rehabilitation/Preservation (please provide picture of structure)

☐ Public Facilities (construction)

- ☐ Infrastructure (i.e. Streets, Sewer, Sidewalk, etc.)
- ☐ Other: (provide description) _____

H. Respond to A & B only if this application is for a public service project.

- (a) Is this a NEW service provided by your agency? NO
- (b) If service is not new, will the existing public service activity level be substantially increased or improved?

Public service activity will be substantially increased due to extremely low or low income levels of families within the five school districts.

V. PROJECT NARRATIVE:

- A. Provide a detailed Project Description. The description should only address or discuss the specific activities, services, or project that is to be assisted with CDBG funds. If CDBG funds will assist the entire program or activity, then provide a description of the entire program or activity:**

Operation School Bell, a program of ALTV, maintains public service agreements with five school districts within the Southwest Riverside County Economic Development Region and offers shopping events, providing new school clothing (\$125.00 value each) for students (K-12) from extremely-low to low-income families. Parents check-in at designated store location and provide proof of income and completed self-certification forms. Once qualified, student shops for clothing of up to \$125.00 value with retail discounts provided. At check-out, a shopping event evaluation form is completed and signed.

In 2018-2019, ALTV will provide new school clothing to the following number of students in each district:

Lake Elsinore School District (800); Menifee Union School District (424); Murrieta Valley Unified School District (530); Temecula Valley Unified School District (460); Romoland School District (92).

The five (5) school districts are located in the following service areas of Riverside County District 1, 3, 5, and include cities, communities and unincorporated areas of each district

- B. Provide a detailed description of the proposed use of the CDBG funds only (e.g. client scholarships, purchase of specific equipment, rent, supplies, utilities, salaries, etc.):**

ALL CDBG funds awarded are used exclusively to purchase new school clothing and shoes for low-income students (K-12) within the five school districts (Lake Elsinore USD, Menifee USD, Romoland School District, Murrieta VUSD and Temecula Valley USD).

2,300 low-income students will be qualified to shop for clothing and shoes in the five school districts with a spending allowance of \$125.00 (2,300x\$125=\$287,500). Clothing and shoes are purchased and documented at OSB program "shopping events" held by the Assistance League of Temecula Valley during the academic year. 100% of program recipients are verified/qualified as living with parents who are designated as low-income, very low income or extremely low income per US HUD tables. Proof of income is mandatory and confirmed at each shopping event.

- C. What are the goals and objectives of the project, service, or activity? How will you measure and evaluate the success of the project to meet these goals and objectives (measures should be qualitative)?**

Goals: provide shopping events to clothe 2,300 (FY18-19) students in 5 school districts

Objective: (1) obtain funding to provide new school clothing to 2,300 students in five school districts; (2) train school district personnel on program eligibility requirements and scheduling procedures; (3) procurement - negotiate retail service agreements and set-up shopping events at retail locations; (4) check proof of income/self-certification forms at check-in, assist with shopping, ensure completion of evaluation forms, assist with check-out.

Measurements: (1) Number of beneficiaries are tracked at each "shopping event" and compared to total goal; (2) Quality of service is determined by analyzing information on the evaluation form. 99.8% parents/students respond positively to the entire experience, from school outreach, documentation sent home in both English and Spanish, to the actual "shopping event" and clothes/shoes obtained.

In addition, parents are asked what they will spend their savings on: Over 95% respond they spend monies saved on basic needs such as food and housing.

D. Please identify the project milestones using an Estimated Timeline for Project Implementation:

2/2018-9/2018 Planning & Coordination
8/2018-9/2018 Volunteer Training
9/2018-10/2018-Fall "Shopping" Events
11/2018-12/2018 Reporting & Compliance
01/2019-02/2019-"Winter Shopping Events"
02/2019-03/2019-Follow-up & Close-out
03/2019-03/2019-Final Reporting

V. PROJECT BENEFIT:

A. Indicate the number of people or households that will directly benefit from your proposal using CDBG funds:

200 students in Lake Elsinore will directly benefit from \$25,000 in Lake Elsinore CDBG Funding;
2,300 total students will benefit from CDBG funds in five (5) school districts.

NOTE: This is based on the expected number of clients to be served if the County funds your project for the requested amount.

B. Indicate the number of unduplicated clients that will be served (An unduplicated client is counted only once, no matter how many direct services the client receives during a funding year):

200 students in Lake Elsinore will directly benefit from \$25,000 in Lake Elsinore CDBG Funding;
2,300 total students will benefit from CDBG funds in five (5) school districts.

C. Length of proposed CDBG-funded activities or service (weeks, months, year):

1 year; 6/01/2018-5/31/2019

D. Service will be provided to (check one or more):

☐ Men

☐ Women

- ☒ Children (Range of children's ages: 5-18)
- ☐ Families
- ☐ Seniors
- ☐ Severely Disabled Adults
- ☐ Migrant Farm Workers
- ☐ Homeless (Number of beds at facility: _____)

- E. What methods will be used for community involvement to assure that all who might benefit from the project are provided an opportunity to participate?

ALTV's volunteers continue to outreach to communities, government agencies, school districts, foundations, corporate sponsors, private donors, parents and students about Operation School Bell to ask for donations, assistance with program preparation and volunteers at "shopping events". All materials, from hand-outs at the schools that are sent home to the parents to the evaluation form signed at the end of shopping check-out by the parent, are printed in both English and Spanish.

- F. What evidence is there of a long-term commitment to the proposal? Describe how you plan to continue the work (project) after the CDBG funds are expended?

Operation School Bell is in its 29th year of operation. ALTV's thrift store provides a consistent source of funds from sales at the ALTV thrift store. ALTV Board and Finance Committee diligently pursue funding including government and foundation grants, corporate sponsors, private donors and fund-raising events.

VI. National Objective:

All CDBG-funded activities must meet at least one of the following National Objectives of the CDBG program. Indicate the category of National Objective to be met by your activity:

CATEGORY A: Benefit to low-moderate income persons (must be documented). Please choose either subcategory 1 or 2:

1. Limited Clientele:

The project serves clientele that will provide documentation of their family size, income, and ethnicity. Identify the procedure you currently have in place to document that at least 51% of the clientele you serve are low-moderate income persons.

Eligible students are identified by school personnel in each of the five (5) school districts and "Notice of Selection" and CDBG self-certification forms are sent home to parents. On shopping date, parents bring completed forms with proof of income, all of which is verified against school schedule of recipients. ALTV volunteers verify all documentation and classify income levels prior to the student participating in the shopping event. In addition, there is always a multi-lingual ALTV volunteer on-site at the shopping event. If the proof of income is not provided or if the income is too high, then the parent and student are not allowed to participate in the shopping event.

2. Clientele presumed to be principally low- and moderate-income persons:

The following groups are presumed by HUD to meet this criterion. You will be required to submit a certification from the client (s) that they fall into one of the following presumed categories.

The activity will benefit (check one or more)

- | | |
|---------------------------------------------------|---------------------------------------------------|
| <input type="checkbox"/> Abused children | <input type="checkbox"/> Homeless persons |
| <input type="checkbox"/> Battered spouses | <input type="checkbox"/> Illiterate adults |
| <input type="checkbox"/> Elderly persons | <input type="checkbox"/> Persons living with AIDS |
| <input type="checkbox"/> Severely disabled adults | <input type="checkbox"/> Migrant Farm workers |

Describe clientele to be served by this activity:

All Operation School Bell program beneficiaries are from extremely low, very low, and low income families. The students (K-12) attend the five (5) school districts identified in Lake Elsinore USD, Murrieta Valley USD, Temecula Valley USD, Menifee Union SD, and Romoland SD all in Riverside County. In FY 2016-2017, 80% of recipients were classified as extremely low, 10% very low and 10% low income.

Discuss how this project directly benefits low- and moderate- income residents:

OSB addresses a critical human services need, promotes school attendance and educational achievement by providing "shopping events" where the student and parent can choose new clothing needed for school, such as shirts, pants, dresses, underwear, socks, sweaters, jackets or shoes. Operation School Bell has each parent fill out an evaluation form before check-out which asks the question "how will you spend your savings that you gained from this program". 95% of the parents answer that they spend the savings on basic needs (food and housing).

CATEGORY B: Area Benefit - The project or facility serves, or is available to, ALL persons located within an area where at least 51% of the residents are low/moderate-income.

2010 Census Tract and Block Group numbers: NA

Total population in Census Tract(s) / block group(s): NA

Total percentage of low-moderate population in Census Tract(s) / block group(s): NA

(Applicant is welcome to contact a County of Riverside, EDA CDBG Program Manager for Census Information)

CATEGORY C: Activities undertaken to create or retain permanent jobs, at least 51% of which will be made available to or held by low/moderate-income persons:

Proposed Job Creation/Retention

Total Jobs Expected to Create: NA

Total Jobs Expected to Retain: NA

CATEGORY D: Activities that provide assistance to micro-enterprise owners/developers

who are low/moderate-income:

Proposed Assistance to Businesses

New Businesses expected to assist: NA

Existing Businesses expected to assist: NA

Enter Total Businesses expected to assist: NA

VI. FINANCIAL INFORMATION:

A. Proposed Project Budget

Complete the following annual program budget to begin July 1, 2018. If your proposed CDBG-funded activity will start on a date other than July 1, 2018, please indicate starting date. Provide total Budget information and distribution of CDBG funds in the proposed budget.

The budgeted items are for the specific activity for which you are requesting CDBG funding - NOT for the budget of the "entire" organization or agency. **(EXAMPLE:** *The Valley Senior Center is requesting funding for a new Senior Nutritional Program. The total cost of the program is \$15,000 and \$10,000 in CDBG funds is being requested for operating expenses associated with the proposed activity. The total Activity/Project Budget will include \$5,000 of other non-CDBG funding and \$10,000 in CDBG funds for a Grand Total of \$15,000).*

	TOTAL ACTIVITY/ PROJECT BUDGET <u>(Include non-CDBG Funds and CDBG Funds)</u>	CDBG FUNDS REQUESTED-Only
I. Personnel		
A. Salaries & Wages	\$0	\$
B. Fringe Benefits	\$0	\$
C. Consultants & Contract Services	\$2,000	\$
SUB-TOTAL	\$2,000	\$
II. Non-Personnel		
A. Space Costs	\$12,400	\$
B. Rental, Lease or Purchase of Equipment	\$	\$
C. Consumable Supplies	\$1,000	\$
D. Travel	\$	\$
E. Telephone	\$	\$
F. Utilities	\$	\$
G. Other Costs	\$287,500	\$25,000
SUB-TOTAL:	\$302,900	\$25,000
III. Other		
A. Architectural/Engineering Design	\$	\$
B. Acquisition of Real Property	\$	\$
C. Construction/Rehabilitation	\$	\$
D. Indirect Costs	\$	\$
E. Other	\$	\$
SUB-TOTAL:	\$302,900	\$25,000
GRAND TOTAL:	\$302,900	\$25,000

(Note: CDBG funds requested must match amount requested in Project Activity, Section III-C above.)

B. Leveraging

List other funding sources and amounts (commitments or applications), which will assist in the implementation of this activity. Current and pending evidence of leveraging commitments/applications must be submitted with application. **Attachment 7**

Federal: CDBG funds from EDA Riverside County, City of Wildomar, City of Lake Elsinore, City of Murrieta; Entitlement-City of Temecula, City of Menifee- submitting

State/Local: CID Funds from Riverside County Supervisors District 1, 3, and 5 pending

Private: Roripaugh Foundation, Subaru, Gunnerson Foundation, United Way of Inland Valleys, SC Edison-pending

Fees: NA

Donations: \$30,000

Other: Thrift Store Sales = \$158,996

- C. What type of long-term financial commitment is there to the proposal? Describe how you plan to continue the work (project) after the CDBG funds are expended?

The Operation School Bell program is in its 29th year of operation and ALTV annually undertakes every effort to seek corporate, government and foundation financial support to supplement current operating OSB costs and allow for a growth rate in students served who need new school clothing. Together with ALTV thrift shop income, grants, donations and revenues from fundraising events, the program has been sustainable for 28 years and will continue to be.

- D. Provide a summary by line item of your organization's previous year's income and expense statement Attachment 8

- E. If this project benefits the residents of more than one community or jurisdiction, have requests been submitted to those other jurisdictions? Yes

If yes, identify sources and indicate outcome.

CDBG applications will be submitted to City of Lake Elsinore, City of Murrieta, City of Temecula, City of Menifee, City of Wildomar and County of Riverside.

If no, please explain

- F. Was this project or activity previously funded with CDBG? Yes

If yes, when? FY 2017-2018

Is this activity a continuation of a previously funded (CDBG) project? No

If yes, explain:

VII. MANAGEMENT CAPACITY:

- A. Describe your organization's experience in managing and operating project or activities funded with CDBG or other Federal funds:

ALTV has operated the OSB program with CDBG (cities and County) funding for 28 years; successfully tracks all activity, completes all required documentation and submits for reimbursement, proof of income of client population and other data needed and/or required.

- B. Management Systems

Does your organization have written and adopted management systems (i.e., policies and procedures) including personnel, procurement, property management, record keeping, financial management, etc.?

ALTV maintain extensive policies and procedures including national organization & local chapter regulations/policies, bylaws, committee rules and detailed job descriptions.

Financial policies related to procurement, internal controls, disbursements, deposits and investments are in place. The Board of Directors oversees organizational budgets/expenditures; Treasurer manages daily/monthly/annual financials and CPA conducts audits. Extensive detailed governance, financial and program records are maintained.

C. Capacity

Please provide the names and qualifications of the person(s) that will be primarily responsible for the implementation and completion of the proposed project:

Denise Lanier: Vice President of Philanthropic Programs; a long-time employee in Human Resources for the City of Temecula, active volunteer and has served on the Board of Directors of Assistance League.

Dorcas Shaktman: Vice-President of Finance and past President for Assistance League; responsible for overseeing all financial activities, statements and results reporting, and is retired Senior Vice-President from the Financial Banking Industry.

APPLICATION CERTIFICATION

Undersigned hereby certifies that (check box after reading each statement and digitally sign the document):

- ☒ 1. The information contained in the project application is complete and accurate.
- ☒ 2. The applicant agrees to comply with all Federal and County policies and requirements imposed upon the project or activity funded by the CDBG program.
- ☒ 3. The applicant acknowledges that the Federal assistance made available through the CDBG program funding will not be used to substantially reduce prior levels of local, (NON-CDBG) financial support for community development activities.
- ☒ 4. The applicant fully understands that any facility built or equipment purchased with CDBG funds shall be maintained and/or operated for the approved use throughout its economic life, pursuant to CDBG regulation.
- ☒ 5. If CDBG funds are approved, the applicant acknowledges that sufficient non-CDBG funds are available or will be available to complete the project as described within a reasonable timeframe.
- ☒ 6. On behalf of the applying organization, I have obtained authorization to submit this application for CDBG funding. (**DOCUMENTATION ATTACHED** Minute Action and/or written Board Approval signed by the Board President).

DATE: October 3rd, 2017

Signature: 

Print Name/Title

Authorized Representative: Dorcas Shaktman, Vice President Finance

Applicant's Check-list:

The following required documents listed below have been attached. Any missing documentation to the application will be cause for the application to be reviewed as INELIGIBLE.

Yes	No	ATTACHMENT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Members/Board of Directors
<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Articles of Incorporation and Bylaws
<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Project Activity Map
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4. Project Benefit, Category B, Low Mod Area Maps (Attach if applicable) <i>NA</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. Leveraging (Current evidence of commitment)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Income and Expense Statement
<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Management Capacity (Detailed organizational chart)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. Board Written Authorization approving submission of application



2018/2019 CDBG
Application Attachments

City of Lake Elsinore

Board of Directors	1
Articles of Incorporation And Bylaws	2
Project Activity Map	3
Project Benefit Category B	4
Leveraging Source of Funds	5
Income and Expense Statement (Draft of 2016/2017 Audited Financials)	6
Management Capacity Organizational Chart	7
Board Authorization for Application Submittal	8



ASSISTANCE LEAGUE OF TEMECULA VALLEY
BOARD OF DIRECTORS
June, 2017 – May, 2018

OFFICERS:

President:

Ginny Wetzel
39394 Via Monserate
Murrieta, CA 92563
craftylady951@gmail.com
818-726-7341

VP Membership:

Diane Guilin
32230 Corte Chatada
Temecula, CA 92592
mqdq1966@msn.com
951-501-9277

VP Philanthropic Programs:

Denise Lanier
32232 Corte Coronado
Temecula, CA 92592-6354
grammysings@msn.com
951-265-8248

VP Finance:

Dorcas Shaktman
44142 Calle Ciuita
Temecula, CA 92592
dshaktman@verizon.net
951-970-6034

Secretary:

Diana Elizondo
39628 Clos Du Val
Murrieta, CA 92563
dianaelizondo@verizon.net
951-852-3387

Treasurer:

Marilyn Rule
38532 Quail Ridge Drive
Murrieta, CA 92562-3063
marilynrule@gmail.com
805-368-7521



ASSISTANCE LEAGUE OF TEMECULA VALLEY

BOARD OF DIRECTORS

June, 2017 – May, 2018

ELECTIVE STANDING COMMITTEES:

Education Chairman:	Electra Demos 31004 Wellington Circle Temecula, CA 92591 jimnlec@verizon.net 951-541-4429
Chapter House Manager:	Cindy Jasperson 41395 De Anna Ranch Road Murrieta, CA 92562 cjaspy@yahoo.com 951-698-3055
Thrift Shop Chairman:	Shelley Diamond 41639 Cypress Point Way Temecula, CA 92591 rockydeluz@yahoo.com 951-595-9841
Assisteens Liaison:	Rita O'Neill 31388 Corte Montiel Temecula, CA 92592-6470 ritao@hotmail.com 951-775-7463
Bylaws Chairman:	Sue Sampson 30789 East Green Drive Murrieta, CA 92563 suedsampson@yahoo.com 714-330-6063
Marketing Communications Chairman:	Joy Kihara 32732 Campo Drive Temecula, CA 92592 kiharajoy@yahoo.com 949-466-7020
Strategic Planning Chairman:	Mary Lindholm 29159 New Arrowhead Drive Menifee, CA 92584 mrindhlm@verizon.net 714-654-3116

ARTICLES OF INCORPORATION
-OF-
ASSISTANCE GUILD OF TEMECULA VALLEY
A California Nonprofit Public Benefit Corporation

JUN 15 1989

MARCH FONG EU, Secretary

I.
NAME

The name of the corporation is ASSISTANCE GUILD OF TEMECULA VALLEY.

II.
PURPOSES

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific purpose of this corporation is to carry on a program of philanthropic work in the community and to control and administer at least one major philanthropic project.

III.
INITIAL AGENT FOR SERVICE OF PROCESS

The name and address in the State of California of this corporation's initial agent of the corporation for service of process is: MARJORIE B. BARNUM, 46569 El Viento Seco Drive, Temecula, CA. 92390

IV.
LIMITATION ON CORPORATE ACTIVITIES

A. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code or the corresponding provisions of any future United States Internal Revenue Law. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or

intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.


V.

DEDICATION AND DISSOLUTION

The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501 (c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue law). The organization shall be National Assistance League, if it qualifies as a distributee under the provisions of this Article.

IN WITNESS WHEREOF, the undersigned, being the Incorporator of ASSISTANCE GUILD OF TEMECULA VALLEY has executed these Articles of Incorporation this 14 day of June, 1989.

INCORPORATOR


THOMAS S. HUNTINGTON

I hereby declare that I am the person who executed the foregoing Articles of Incorporation, which execution is my act and deed.


THOMAS S. HUNTINGTON

Internal Revenue Service
District Director

Department of the Treasury

Date: Jan. 8, 1990

Assistance Guild of Temecula Valley
PO Box 1212
Temecula, CA 92390

Employer Identification Number:

33-0360419

Accounting Period Ending:

May 31,

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

May 31, 1994

Person to Contact:

Julie Phelan

Contact Telephone Number:

(213) 725-6619

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

(over)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Internal Revenue Service
District Director

Department of the Treasury

Date: SEP 02 1992

Employment Identification Number: 33-0360419

Person to Contact: Rose Avilez

EOMF COORDINATOR

Contact Telephone Number:

(213) 894-2339

Internal Revenue Code Section: 501(c)(3)

ASSISTANCE LEAGUE OF TEMECULA VALLEY
P.O. BOX 1212
TEMECULA, CA 92390-0014

Dear Taxpayer:

Thank you for submitting the information shown below or on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Item Changed

From

To

(NAME)

Assistance Guild of Temecula
Valley

(SEE ABOVE)

**BYLAWS
OF
ASSISTANCE LEAGUE® OF TEMECULA VALLEY**

a nonprofit public benefit corporation

Article 1 Name and Headquarters

- 1.01 Name.** The name of this corporation is Assistance League of Temecula Valley, a chartered chapter of National Assistance League®.
- 1.02 Principal Office.** The principal office for the transaction of business of this organization is hereby fixed and located at 28720 Via Montezuma, Temecula, CA 92590-2510.

Article 2 Purpose and Policies

- 2.01 Purpose.** The purpose of this organization shall be as stated in its Articles of Incorporation: to administer, carry on and control at least one (1) program of philanthropic work in the community.
- 2.02 Policies.**
- (a) This organization is a tax-exempt, charitable corporation, exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), and shall be nonprofit, nonsectarian and nonpolitical in all its policies and activities and not organized for the private gain of any individual or entity.
 - (b) This organization shall not carry on any other activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law), or by corporation contributions which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).
 - (c) This organization shall provide in its Articles of Incorporation that its income, assets and property are irrevocably dedicated to charitable purposes and no part of the net income, assets or property of the chapter shall ever inure to the benefit of any member thereof, or to the benefit of any private persons.
 - (d) Upon the dissolution and winding up of this organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to a nonprofit fund, foundation or corporation organized and operated exclusively for the purposes specified in Section 501(c)(3) of the Internal Revenue Code and which has established its tax exempt status under that section.
 - (e) No substantial part of the activities of this organization shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, nor shall the organization participate or intervene in any political campaign including publishing or distribution of statements on behalf of or in opposition to any candidate for public office.

- (f) This organization shall be subject to the following limitations and restrictions:
- (1) This organization shall distribute its income for each taxable year at a time and in manner that will not subject the corporation to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986.
 - (2) This organization shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1986.
 - (3) This organization shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986.
 - (4) This organization shall not make any investments that will subject it to tax under Section 4944 of the Internal Revenue Code of 1986.
 - (5) This organization shall not make any taxable expenditure as defined in Section 4945(d) of the Internal Revenue Code of 1986.
- (g) This organization shall support the purpose of National Assistance League and comply with its laws, policies, procedures and standards.
- (h) The activities of this organization shall be conducted without financial benefit to any member.

Article 3 Membership

3.01 Composition. This organization shall have members that shall be called voting members and may also have nonvoting members. Membership as a voting or nonvoting member is open without discrimination to all individuals as long as they comply with the responsibilities and standards of membership.

3.02 Responsibilities and Standards.

- (a) Members shall comply with the responsibilities and standards of membership, including: maintaining conduct that enhances the image and reputation of the organization and does not cause it embarrassment; behaving in a civil manner; supporting the harmony, mission and welfare of the organization; and complying with the organization's required policies.
- (b) Other responsibilities and standards of membership shall be defined in the standing rules.
- (c) The Board of Directors, hereinafter referred to as the Board, has the right in its sole and absolute discretion to:
 - (1) Deny membership to any person who has demonstrated a disregard for or an unwillingness or inability to comply with the responsibilities and standards of membership; and
 - (2) Terminate the membership of any member who, after allowing the member to be heard, is determined by the Board to have failed to comply with the responsibilities and standards of membership.

- 3.03 Suspension of Membership.** The Board has the right in its sole and absolute discretion to suspend a member from all privileges and rights of membership who the Board determines has not complied with the responsibilities of membership. Such action may be taken only after a hearing by the Board following fifteen (15) days written notice to the member involved of the time and place of such hearing. Suspension of membership may not take effect for at least five (5) days after such hearing. A member's membership in Assistance League may be suspended for a period not to exceed ninety (90) days.
- 3.04 Termination of Membership.** Following the period of suspension, a member who fails to comply with bylaws, policies and standards of Assistance League may have membership terminated by a three-fourths (3/4) vote of the Board, if such action is deemed in the best interest of the organization. Such action may be taken only after a hearing by the Board following fifteen (15) days written notice to the member involved of the time and place of such hearing. Termination of membership may not take effect for at least five (5) days after such hearing. All rights and privileges of a member shall cease on the termination of membership.
- 3.05. Age Limit.** This organization shall have no age requirements; however, it may be so organized that the membership may be divided into various groups of age compatibility in accordance with applicable law.
- 3.06 Leave of Absence.** The Membership Committee may grant or deny requests for temporary leaves of absence to voting members for travel, illness or to meet emergency needs. While on leave of absence, a voting member shall continue to pay dues and may attend chapter meetings and vote and shall be counted in the quorum when present. Other financial obligations shall be optional with the chapter.
- 3.07 Penalties.** Any member who is more than sixty (60) days delinquent in any chapter obligation, without reasons deemed sufficient by the Board, shall, by action of the Board, forthwith be suspended from all privileges of the chapter. The Secretary shall notify such member, in writing, of the suspension. Upon satisfactory discharge of the delinquent chapter obligations within thirty (30) days after notice of suspension, all privileges of chapter membership shall be restored. If delinquent chapter obligations are not met within thirty (30) days after notice of suspension, the membership of such member shall be terminated.
- 3.08 Dual Membership.** Chapter members may hold membership in more than one (1) chapter and/or auxiliary. Such members shall declare a primary chapter and/or auxiliary.

Article 4 Board

- 4.01 Governing Body.** The Board shall be the governing body of this organization. It shall be composed of the Officers and the Elective Standing Committee chairmen. Only elected members of the Board shall attend Board meetings and have a vote. The Parliamentarian shall attend Board meetings in a nonvoting capacity.
- 4.02 Powers.** The Board shall be subject to the powers and functions as prescribed by the bylaws.
- 4.03 Policies and Standards.** The Board shall have the power to establish and maintain policies and standards.
- 4.04 Management.** The Board shall have the responsibility for the general management of the corporation and the power to act for the corporation between meetings of the membership.

- 4.05 Terms of Office.** Members of the Board shall hold office for a term of one (1) year or until their successors are elected and assume office. They shall assume office at the close of the May Joint Board meeting. No member shall be eligible to serve more than two (2) consecutive terms in the same office.
- 4.06 Meetings.** Regular meetings of the Board shall be held on the third (3rd) Tuesday of each month unless otherwise directed by the Board.
- 4.07 Conduct of Meetings.** Members of the Board may participate in a meeting through use of conference telephone or similar communications equipment, including but not limited to electronic meetings, so long as all members participating in such meeting can communicate with one another. Final discussion and vote shall be by simultaneous aural communication among all participating members. Such participation shall constitute personal presence at the meeting.
- 4.08 Special Meetings.** Special meetings of the Board may be called by the President and shall be called upon the written request of five (5) members of the Board, provided notice of such special meetings shall have been given to each Board member at least three (3) days prior thereto.
- 4.09 Quorum.** A majority of the Board shall constitute a quorum.
- 4.10 Vacancies.** Vacancies on the Board, except in the office of President, shall be filled by majority vote of the Board. The office of President shall be filled by the Vice President Membership, and the Board shall fill the vacancy thus created.
- 4.11 Executive Committee.** The Executive Committee shall be composed of the officers of the Board. This committee shall have the power of the Board between meetings of the Board. Four (4) members shall constitute a quorum. The Parliamentarian shall attend Executive Committee meetings in a nonvoting capacity.

Article 5 Nominations and Elections

- 5.01 Nominating Committee.** In December and January, the Nominating Committee shall be elected. Two (2) members and one (1) alternate shall be elected by and from the Board at the December Board meeting and a minimum of three (3) members and one (1) alternate elected by and from the voting membership at the January regular meeting. A member nominated at the January meeting must be present to accept or decline the nomination. The chairman and vice chairman shall be elected by and from the Nominating Committee. No member shall be eligible to serve two (2) consecutive years. The Secretary shall call the first meeting of the Nominating Committee.
- 5.02 Slate.** In March, the Nominating Committee shall submit its slate of nominees for offices on the Board. Only one (1) nominee shall be elected to each office. These offices are: President, Vice President Membership, Vice President Philanthropic Programs, Vice President Finance, Vice President Fund Development, Secretary, Treasurer, Assisteens® Liaison, Bylaws Chairman, Chapter House Manager, Education Chairman, Public Relations Chairman, Strategic Planning Chairman, Thrift Shop Manager.
- 5.03 Notice.** The committee chairman shall submit a copy of the slate of nominees to the Secretary and to each voting member at least one (1) month prior to the election meeting or at the previous regular meeting.
- 5.04 Petition Process.** Ten percent (10%) or more of chapter members eligible to vote may nominate, by signed petition, an additional nominee for an office on the Board by mailing

such petition together with the written consent of the nominee to the Secretary at least ten (10) days prior to the election meeting. No member shall sign more than one (1) nominating petition in a year.

5.05 Election Meeting. The Board shall be elected at the election meeting in April.

5.06 Voting. Elections shall be by voice vote, except when a nominating petition shall have been received, in which event the vote for the contested office shall be by ballot.

Article 6 Officers and Their Duties

6.01 President. The President shall:

- (a) Be chief executive officer of the corporation;
- (b) Preside at meetings of the Board and membership;
- (c) Appoint, with Board approval, the chairmen of Appointive Standing Committees, unless otherwise provided in these bylaws;
- (d) Appoint special committees by direction of the Board or membership;
- (e) Appoint a Parliamentarian;
- (f) Sign legal documents with the Secretary;
- (g) Be authorized to open and close accounts at all chapter financial institutions with the Secretary and Treasurer;
- (h) Be authorized to sign checks with the Vice President Membership, Vice President Philanthropic Programs and Secretary;
- (i) Be, ex-officio, a member of all committees except the Nominating Committee;
- (j) Shall serve on the Bylaws and Membership Committees the year after the presidency;
- (k) Present an annual report of corporate activities to the membership;
- (l) Submit to the national office the **Chapter Year-End Summary** within thirty (30) days following the end of the corporation's fiscal year; and
- (m) Serve as delegate to the annual and special meetings of National Assistance League.

6.02 Vice President Membership.

- (a) Shall be chairman of the Membership Committee;
- (b) Shall be a member of the Hospitality, Strategic Planning, Education, Bylaws, Volunteer Coordinator and Assisteens Committees;
- (c) Be authorized to sign checks with the President, Vice President Philanthropic Programs and Secretary;
- (d) Serve as second delegate to represent the chapter at the annual and special meetings of National Assistance League; and

- (e) Shall appoint, with Board approval, the Historian, Hospitality, Placement/Hours, Sunshine Appointive Standing Committee chairmen.

6.03 Vice President Philanthropic Programs.

- (a) Shall be chairman of the Philanthropic Programs Committee;
- (b) Shall be a member of each philanthropic program, Strategic Planning, Risk Management and Grants Committees;
- (c) Be authorized to sign checks with the President, Vice President Membership and Secretary;
- (d) Serve as first alternate to represent the chapter at the annual and special meetings of National Assistance League; and
- (e) Shall appoint, with Board approval, the chairmen of all philanthropic programs of the chapter.

6.04 Vice President Finance.

- (a) Shall be chairman of the Finance Committee;
- (b) Shall be responsible for the overall financial planning of the chapter
- (c) Shall recommend finance policies for the chapter;
- (d) Shall appoint, with Board approval, the chairmen of the Grants and Risk Management Committees and the Assistant Treasurers.
- (e) Shall be a member of the Grants Committee, Risk Management Committee and the Strategic Planning Committee; and
- (f) Shall review correspondence with the chapter's CPA.

6.05 Vice President Fund Development.

- (a) Shall be chairman of the Fund Development Committee;
- (b) Serve as second alternate to represent the chapter at the annual and special meetings of National Assistance League; and
- (c) Shall oversee and provide policy guidance to all fundraising events planned by the Fund Development Committee.

6.06 Presiding Officer of Meetings. In the absence of the President, the Vice Presidents shall serve in the order of their office.

6.07 Secretary. The Secretary shall:

- (a) Record the minutes of the Board and regular meetings and permanently maintain the original minutes;
- (b) Be custodian of the records of the corporation, excluding financial records;
- (c) Sign legal documents with the President;

- (d) Be authorized to open and close accounts at all chapter financial institutions with the President and Treasurer;
- (e) Certify, immediately following receipt of the call to the annual or special meeting of National Assistance League, the names of the chapter delegate and alternate to the National Secretary; and
- (f) Be authorized to sign checks with the President, Vice President Membership, and Vice President Philanthropic Programs.

6.08 Treasurer. The Treasurer shall:

- (a) Be chief financial officer of the corporation;
- (b) Be responsible for monitoring the collection and disbursement of all funds;
- (c) Be responsible for the financial records of the corporation;
- (d) Be authorized to open and close accounts at all chapter financial institutions with the President and Secretary;
- (e) Be responsible for the filing of required tax forms;
- (f) Be a member of the Finance and Strategic Planning Committee;
- (g) Submit to the national office per capita dues including auxiliaries to arrive at the national office on or before June 1; and
- (h) Submit to the National office within four and one-half (4½) months following the end of the fiscal year the required documents in compliance with **National Policies for Chapters**.

Article 7 Indemnification

- 7.01 Indemnification of Officers, Directors, Employees and Agents.** To the extent allowed by state law, the Board of the chapter shall have the authority to indemnify any officer, director or agent duly authorized by the Board who was or is made a party to any proceeding in any action, other than an action brought by or on behalf of the national organization or the chapter, by reason of the fact that such person was such an officer, director or agent, at the time of the occurrence constituting the cause of action, against all expenses, judgments, settlements and/or liability reasonably incurred in connection with the proceeding. The authority to indemnify shall be exercised by the Board on the basis of each such occurrence. Indemnification shall not include reasonable attorneys' fees paid or incurred by such persons if the Board agrees to and does provide an attorney to defend such action at the expense of the chapter.
- 7.02 Indemnification of National Assistance League.** The chapter agrees to defend and indemnify and hold National Assistance League, and its officers, directors, members, employees and agents (collectively, "National Assistance League Indemnified Parties") harmless against any charges, damages, costs and expenses (including reasonable attorney's fees and court costs), liability or loss which any National Assistance League Indemnified Party may suffer, sustain or become subject to as a result of or arising out of any action or inaction of such chapter. In any action or proceeding relating to the foregoing indemnity, and brought against any National Assistance League Indemnified Party, the National Assistance League Indemnified Party shall have the right to (a) participate in the

defense of such action or proceeding with attorneys of its own choosing or (b) defend itself in any action or proceeding with attorneys of its own choosing.

Article 8 Standing and Special Committees

- 8.01 Committee Composition.** Members of each committee shall be appointed by the committee chairmen with approval of the Board unless otherwise provided in these bylaws. The composition of a committee shall include those who serve by virtue of office as specified in the bylaws and/or members as deemed necessary.
- 8.02 Elective Standing Committees.**
- (a) Membership Committee.** The Vice President Membership shall be chairman of this committee. The committee shall be composed of the Historian, Hospitality Chairman, Placement and Hours Chairman, Sunshine Chairman, Thrift Shop Scheduling Chairman, Education Chairman, Orientation Chairman, Assisteens Liaison, immediate past President and members as may be deemed necessary. The committee shall establish goals and implement plans for membership stability and growth. It shall inform prospective members of the responsibilities and commitment of membership. The committee shall be in charge of membership events for the membership and for prospective members.
 - (b) Philanthropic Programs Committee.** The Vice President Philanthropic Programs shall be chairman of this committee. The committee shall be composed of the chairman of each philanthropic program of the chapter and members as may be deemed necessary. This committee shall be responsible for developing and supervising philanthropic programs that have been approved by the Board and the membership. This committee shall research and develop new philanthropic programs based on community need.
 - (c) Fund Development Committee.** The Vice President Fund Development shall be chairman of this committee. The committee shall be composed of the Public Relations Chairman and members as may be deemed necessary. This committee shall recommend fundraising activities necessary to meet requirements of the budget. Upon approval by the Board, the committee shall draft and execute plans necessary to carry out such activities.
 - (d) Assisteens Committee.** The Assisteens Liaison shall be the chairman of this committee. The committee shall be composed of the Assisteens Coordinator, Assistant Treasurer, Vice President Membership and members as may be deemed necessary. The Assisteens Liaison shall appoint, with Board approval, the Assisteens Coordinator. The Assisteens Liaison shall serve on the Membership, Education, Bylaws, Chapter House and Risk Management Committees. This committee shall oversee the Assisteens Auxiliary.
 - (e) Bylaws Committee.** The Bylaws Chairman shall be the chairman of this committee. The committee shall be composed of the Parliamentarian, Vice President Membership, Education Chairman, Assisteens Liaison, immediate past President and members as may be deemed necessary. The committee shall be responsible for keeping the chapter bylaws current by yearly review. The committee shall review and revise chapter bylaws, standing rules and policies as directed by appropriate vote of the membership or Board.
 - (f) Chapter House Committee.** The Chapter House Manager shall be the chairman of this committee. The committee shall be composed of the Thrift Shop Manager, Risk Management Chairman and of members as may be deemed necessary. The committee shall supervise the maintenance and repairs of the chapter house and shall maintain a

current inventory of chapter property. The chairman shall present maintenance and repair considerations to the Board. The chairman shall serve on the Risk Management and Thrift Shop Committees.

- (g) **Education Committee.** The Education Chairman shall be the chairman of this committee. The Education Chairman shall appoint the Circle Fund, Librarian and Orientation chairmen. The committee shall be composed of the Orientation Chairman, Librarian, Circle Fund, Vice President Membership, Newsletter Editor, Public Relations Chairman, Assisteens Liaison and members as may be deemed necessary. This committee shall be responsible for the education and training of the new voting members and shall keep the Orientation Handbook current. The committee shall establish training and education programs for the Board, committee chairmen, membership and maintain resource information and materials for member use. The chairman shall serve on the Membership, Orientation, Strategic Planning, Bylaws and Risk Management Committees.
- (h) **Finance Committee.** The Vice President of Finance shall be the chairman of this committee. The committee shall be composed of the Treasurer, former Treasurers and/or Assistant Treasurers, past Presidents, members with financial, investment or banking knowledge, Grants and Risk Management Committee chairmen. This committee shall create an annual budget of income and expenses for Board and membership approval, shall be responsible for the overall financial planning of the chapter; recommending finance policies for the chapter; reviewing engagement letters from the CPA; reviewing annual financial statements and management letter comments from the CPA; assisting in complying with **National Policies for Chapters, Finance.** Annual corporate and auxiliary budgets (operating and capital expenditures) shall be approved by the Board and membership prior to the beginning of the fiscal year. Annual auxiliary budgets shall be approved by the auxiliary governing body and membership and presented to the chapter Finance Committee to be included in the annual corporate budgets. The chairman shall serve on the Grants, Risk Management and Strategic Planning Committees.
- (i) **Public Relations Committee.** The Public Relations chairman shall be the chairman of this committee. The Public Relations chairman shall appoint, with Board approval, the Newsletter Editor. The committee shall be composed of the Newsletter Editor and members as may be deemed necessary. This committee shall release press and media notices of the chapter and shall adhere to the established policies of this chapter and those established by the national organization. This committee shall keep a press book of published releases. The chairman shall serve on the Education and Fund Development Committees.
- (j) **Strategic Planning Committee.** The Strategic Planning chairman shall be the chairman of this committee. The committee shall be composed of two (2) past Presidents, Vice President Membership, Vice President Philanthropic Programs, Vice President Finance, Treasurer, Assistant Treasurer, Education Chairman and two (2) additional members. This committee shall facilitate the development of a strategic plan to ensure achievement of the chapter's vision and mission. The committee shall oversee monitoring and evaluation of the plan on an ongoing basis and make recommendations to the Board.
- (k) **Thrift Shop Committee.** The Thrift Shop Manager shall be the chairman of this committee. The Thrift Shop Manager shall appoint the Thrift Shop Scheduling Chairman. The committee shall be composed of day managers, Thrift Shop Scheduling Chairman, Chapter House Manager and as many members as may be deemed necessary. This committee shall be responsible for the operation of the thrift shop and

recommend policies for its operation subject to the approval of the Board and membership. The Manager shall serve on the Chapter House, Risk Management and Finance Committees.

8.03 Appointive Standing Committees.

- (a) **Assistant Treasurer.** The Assistant Treasurer shall perform routine duties for the Treasurer such as deposits and reconciliations. These duties may be delegated as needed. The Assistant Treasurer shall serve on the Finance and Strategic Planning committees.
- (b) **Assisteens Coordinator Committee.** The Assisteens Coordinator shall be the chairman of this committee. This committee shall be composed of the Assisteens Liaison, Vice President Membership and members as deemed necessary. This committee shall provide a forum for education and leadership, oversee Assisteens philanthropic programs, thrift shop volunteer hours, fundraising events and facilitate social activities.
- (c) **Circle Fund Committee.** The Circle Fund Chairman shall understand the purpose and value of Circle and support the goals and initiatives of the annual Circle campaign. Circle Fund Chairman shall represent and obtain donations to Circle. The Circle Fund Chairman shall serve on the Education Committee.
- (d) **Grants Committee.** This committee shall be composed of a chairman, Vice President Finance, Vice President Philanthropic Programs, Operation School Bell® Chairman and members as deemed necessary. The committee shall be responsible for researching, identifying and submitting grants necessary to meet requirements of the budget. The Grants Chairman shall serve on the Finance Committee.
- (e) **Historian.** The Historian shall keep current the written and pictorial history of the chapter and maintain a current scrapbook for the chapter and president. The chairman shall serve on the Membership Committee.
- (f) **Hospitality Committee.** This committee shall be composed of a chairman, Vice President Membership and members as deemed necessary. The committee shall be responsible for management and development of social functions and special physical arrangements and refreshments for chapter meetings. The chairman shall serve on the Membership Committee.
- (g) **Librarian.** The chairman shall organize, supervise and maintain the chapter resource library and encourage member use. The Librarian shall serve on the Education Committee.
- (h) **Newsletter Editor.** The Newsletter Editor shall prepare and distribute the chapter newsletter, be responsible for the publication of the yearly membership directory and its distribution at the September meeting and shall be responsible for internal communications (via e-mail). The editor shall be the chapter Website Administrator. The editor shall serve on the Public Relations and Education Committees.
- (i) **Operation Bear Hug Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee shall provide bears to outside agencies who will distribute them during a time of need. The chairman shall serve on the Philanthropic Programs Committee.

- (j) **Operation Community Outreach Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee will facilitate the administration of the services within this program to meet a range of community needs on a one-time basis. The chairman shall serve on the Philanthropic Programs Committee.
- (k) **Operation Foster Youth Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee will facilitate the collaboration with local foster care homes and foster family agencies to provide needed assistance. The chairman shall serve on the Philanthropic Programs Committee.
- (l) **Operation Nonprofit Partnerships Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee will form partnerships with community nonprofit organizations to assist in providing needed services to the community. Partnership service needs are defined as the provision of goods and services that the chapter determines meet a need in the community, and that the chapter has no philanthropic program in place to meet these needs. The chairman shall serve on the Philanthropic Programs and Risk Management Committees.
- (m) **Operation Scholarships Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee shall plan and execute high school scholarships and teacher grants. The chairman shall serve on the Philanthropic Programs Committee.
- (n) **Operation School Bell Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee shall plan and execute the provision of new clothing to identified students in our service area. The chairman shall serve on the Philanthropic Programs and Grants Committees.
- (o) **Operation SHADES Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs and members as deemed necessary. The committee shall be responsible for organizing and implementing a series of four financial literacy classes within the chapter's service area. The chairman shall serve on the Philanthropic Program Committee.
- (p) **Orientation Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs, the Education chairman and members as deemed necessary. The committee shall educate and train new members using Assistance League resources. The chairman shall serve on the Education and Membership Committees.
- (q) **Parliamentarian.** The Parliamentarian shall advise the presiding officer of a meeting on matters of parliamentary procedure and confer with the President as needed. The Parliamentarian shall serve on the Bylaws Committee.
- (r) **Placement and Hours Committee.** The Placement and Hours Chairman shall record membership participation and hours served. The chairman shall serve on the Membership Committee.
- (s) **Risk Management Committee.** This committee shall be composed of a chairman, Vice President Philanthropic Programs, Operation Nonprofit Partnerships Chairman, Education Chairman, Chapter House Manager, Thrift Shop Manager, Vice President

Finance, Assistents Liaison and additional members as needed who may attend to areas of responsibility assigned to the committee. The committee shall identify, analyze, assess and minimize risk areas for the safety and security of members and guests on the chapter's premises. The chairman shall serve on the Chapter House and Finance Committees.

(t) **Sunshine Committee.** The Sunshine Chairman shall conduct all social correspondence of the chapter. The Sunshine Chairman shall serve on the Membership Committee.

(u) **Thrift Shop Scheduling Committee.** The Scheduling Chairman shall be responsible for preparing the monthly thrift shop work schedule and recording absences and substitutions. The chairman shall serve on the Thrift Shop Committee.

8.04 Special Committees. The President shall appoint special committees by direction of the Board or membership.

8.05 Committee Quorum. A majority of the committee members shall constitute a quorum.

Article 9 Meetings

9.01 Regular Meetings. Regular meetings shall be held on the first Tuesday of each month, unless otherwise directed by the Board, with membership approval.

9.02 Election and Annual Meetings. The regular meeting in April shall be known as the election meeting, and the regular meeting in May shall be known as the annual meeting.

9.03 Conduct of Meetings. Members of governing bodies and committees, except the Nominating Committee, may participate in a meeting through use of conference telephone or similar communications equipment, including but not limited to electronic meetings, so long as all members participating in such meeting can communicate with one another. Final discussion and vote shall be by simultaneous aural communications among all participating members. Such participation shall constitute personal presence at the meeting.

9.04 Special Meetings. Special meetings may be called by the President and shall be called upon the written request of one-third (1/3) voting members. The purpose of the meeting shall be stated in the call. Except in emergencies, at least three (3) days' notice shall be given.

9.05 Voting Rights. There shall be no vote by proxy.

9.06 Quorum. One-third (1/3) of the voting members shall constitute a quorum.

Article 10 Finance

10.01 Fiscal Year. The fiscal year of this organization shall be from June 1 through May 31.

10.02 Dues and Fees. Annual dues shall be payable on or before April 1 and delinquent on April 25.

VOTING:

Voting	\$85.00
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NONVOTING:

Nonvoting	\$150.00
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Community Contributor	\$300.00
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PALS	\$40.00
Assisteens	\$35.00; New Members \$45.00

Dues for new members joining after December 1 shall be reduced by one-half (1/2) and shall include national Assistance League pro rata per capita dues of twenty dollars (\$20). Dues for new members joining between March 1 and May 31 shall be ten dollars (\$10).

Members holding membership in more than one (1) chapter shall pay National Assistance League dues only to primary chapter or auxiliary.

- 10.03 National Assistance League Dues.** Annually, the corporation shall pay to National Assistance League per capita dues of forty dollars (\$40) and ten dollars (\$10) per capita Assisteens. Annually, the corporation shall pay to National Assistance League per capita pro rata dues of twenty dollars (\$20) and five dollars (\$5) per capita Assisteens for members joining after December 1. Per capita dues shall be waived for all new members joining between March 1 and May 31, excluding Assisteens.
- 10.04 Requirements.** The corporation shall maintain a sound financial position and shall have a Certified Public Accountant audit or review its financial statements annually. The corporation shall submit an annual report to members, as required by state Corporations Code.
- 10.05 Delegates and Alternates.** The chapter, at its own expense, shall send its delegate and may send its alternate to the annual meeting and special meetings of National Assistance League.
- 10.06 Proposed Expenditures.** Proposed unbudgeted expenditures in excess of two thousand five hundred dollars (\$2,500) or ten percent (10%), whichever is less, shall be presented to the Board and membership for approval.
- 10.07 Fundraising.** The corporation shall plan fundraising events and activities in compliance with National Policies for Chapters.
- 10.08 Fundraising Agent.** The corporation shall not act as a fundraising agent for individuals or other organizations.

Article 11 Auxiliaries

- 11.01 Formation and Purpose.** The chapter may form auxiliaries. An auxiliary name shall identify the auxiliary as an auxiliary of the chapter. Auxiliaries shall support chapter programs and activities.
- 11.02 Administration and Procedures.**
- (a) Each auxiliary shall have its own governing body for administrative purposes. An auxiliary shall be governed by the bylaws of the corporation. Auxiliary policies and standards shall not be in conflict with the bylaws, policies, procedures and standards of National Assistance League and the chapter.
 - (b) Each auxiliary shall establish **Policies for Adult Auxiliaries** or **Policies for Assisteens Auxiliaries**. These policies shall set forth procedures to:
 - (1) Nominate and elect members of the governing body;
 - (2) Conduct governing body meetings;

- (3) Establish and operate committees;
 - (4) Conduct meetings of the membership; and
 - (5) Ensure fiscal compliance.
- (c) **Policies for Adult Auxiliaries and Policies for Assisteens Auxiliaries**, and any proposed amendments thereto, shall be written by the auxiliary and submitted to the chapter Board for approval prior to a vote of the auxiliary membership.
 - (d) Adoption of **Policies for Adult Auxiliaries or Policies for Assisteens Auxiliaries**, and any amendments thereto, by the auxiliary, shall be by majority vote of the members of the auxiliary.
 - (e) A current copy of auxiliary policies shall be on file at the national office.
- 11.03 Board Representative.** Each auxiliary shall have a voting representative on the Board, either a Chapter Liaison to Auxiliary, elected by and from the chapter, or a member, elected by and from auxiliary.
- 11.04 Assisteens Auxiliary.** The use of the name "Assisteens Auxiliary" shall be approved by the National Board, and it shall include the words, "an auxiliary of Assistance League of Temecula Valley." Members may be in seventh (7th) through twelfth (12th) grades. It shall be represented on the Board by the Assisteens Coordinator or by the Chapter Liaison to Auxiliary, and the Assisteens Coordinator and/or Chapter Liaison to Auxiliary shall be a member of the Assisteens governing body and all Assisteens committees.

Article 12 Advisory Council

- 12.01 Advisory Council.** An Advisory Council, composed of representative members of the community, including an attorney, shall serve the corporation in an advisory capacity. Members, recommended by the Community Ambassadors Committee, shall be elected by the Board at its June meeting. Vacancies on this council shall be filled from recommendations of the Community Ambassadors Committee by vote of the Board.

Article 13 National Assistance League

- 13.01 Determining Delegates.** Unless otherwise provided in these bylaws, the chapter shall elect at its election meeting, to serve for one (1) year, a voting delegate, and an alternate thereto, for up to one hundred (100) of the chapter's membership (but not less than one (1) voting delegate and with the membership rounded off to the next highest hundred for such determination), to represent the chapter at annual and special meetings of National Assistance League. Additional delegates/alternates shall be elected for each one hundred (100) additional members, and if there are additional members in excess of those divisible by one hundred (100), one additional delegate/alternate shall be elected if there are fifty-one (51) or more additional members.
- 13.02 Delegate Vacancies.** Should neither the delegate nor the alternate be available to serve, the Board may elect another delegate who shall be certified to the National Secretary at least twenty-four (24) hours prior to the annual meeting and special meetings of National Assistance League.
- 13.03 Votes per Member-Delegates.** The chapter shall be entitled to that number of votes equal to its number of delegates.

Article 14 Bylaws and Amendments

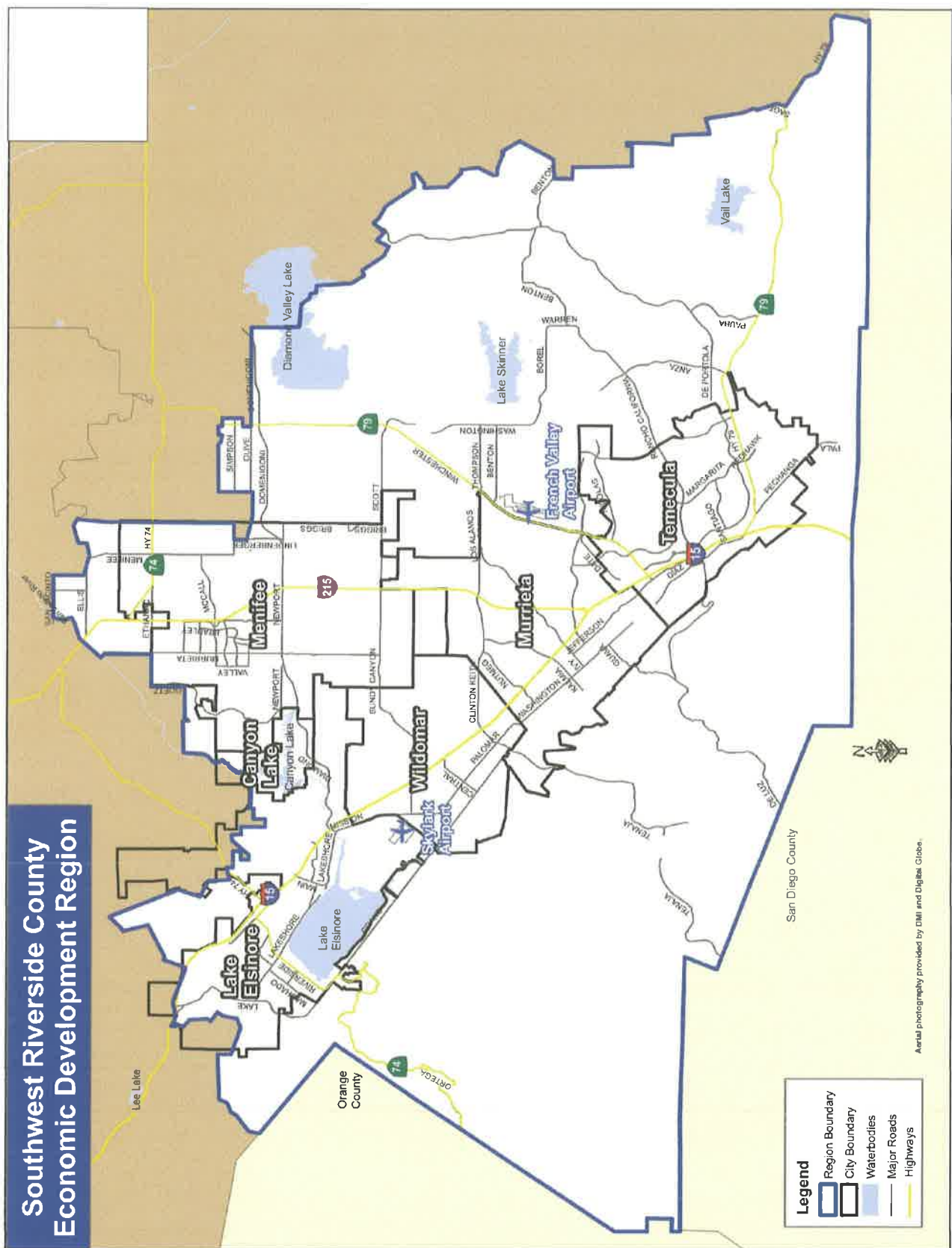
- 14.01 Bylaws for Chapters.** The chapter shall be governed by these bylaws. The bylaws shall not be in conflict with the Bylaws of National Assistance League, any federal laws or with the laws of the state in which the corporation is incorporated. Conflicts unresolved by a standing committee to be determined by the National Board shall be referred to the National Board for resolution, and the decision of this body shall be final. In the event of any conflict, the laws of the state shall prevail.
- 14.02 Amendments and Revisions.** These bylaws may be amended or new bylaws adopted by a two-thirds (2/3) vote at any regular meeting, or at any special meeting called for that purpose provided that written notice of each proposed amendment or the proposed new bylaws shall have been given to each voting member at least thirty (30) days prior to the date of any such meeting, or at the previous regular meeting.
- 14.03 Conforming.** When amendment of these bylaws shall become necessary by action of National Assistance League, the Bylaws Committee of the chapter is authorized to conform these bylaws in accordance therewith, and such amendment shall have the same force and effect as if adopted by the members of the chapter in accordance with the provisions of **14.02** of this Article.
- 14.04 Filing.** Current bylaws, standing rules and auxiliary policies shall be on file at the national office.

Article 15 Parliamentary Authority

- 15.01 Rules of Order.** The current edition of *Robert's Rules of Order Newly Revised*, as amended from time to time, shall govern the meetings of the chapter insofar as those rules are not inconsistent with or in conflict with these bylaws, the Articles of Incorporation, the Bylaws of National Assistance League, the law, the laws of the State of California or rules governing agenda, motions and related matters.

* * *

PROJECT ACTIVITY (SERVICE AREA MAP)



PROJECT ACTIVITY (SERVICE AREA)

SCHOOL DISTRICTS:

The ***Southwest Riverside County Economic Development Region*** (see attached map) is the area within which the Assistance League of Temecula Valley (ALTV) provides a range of services to disadvantaged individuals and families.

The Operation School Bell (OSB) program maintains Public Service Agreements (PSAs) with ***five (5) regional school districts*** within this economic development region and will in 2018-2019 clothe the targeted number of students (K-12) in each district:

Lake Elsinore Unified School District	800 students
Menifee Union School District	424 students
Romoland School District	92 students
Murrieta Unified School District	524 students
Temecula Valley Unified School District	460 students
<hr/>	
TOTAL Population Served	2,300 students

RIVERSIDE COUNTY:

The five (5) school districts in which OSB program services are provided encompass significant areas within ***three (3) Riverside County supervisorial districts***. The ALTV service area encompasses the following areas:

- **Supervisorial District 1:** the cities and communities of Lake Elsinore, Canyon Lake and Wildomar, and significant portions of Riverside County extending from just north of the city of Lake Elsinore south to the San Diego County line and encompassing all unincorporated County areas west of the cities/communities of Lake Elsinore, Wildomar, Murrieta and Temecula.
- **Supervisorial District 3:** the cities of Murrieta and Temecula, and significant portions of Riverside County extending from the eastern boundaries of these two cities east to Sage Road, south to the San Diego County line, and north to an area roughly delineated by the Domenigoni Parkway. Unincorporated communities include Murrieta Hot Springs, French Valley, Temecula Wine County, Glen Oaks, Diamond Valley, Pauba Valley, and Sage.
- **Supervisorial District 5:** the city of Menifee Including Romoland and the southern half of the city of Perris.

Cities:

The cities and communities of Canyon City, Lake Elsinore, Menifee, Romoland, French Valley, Winchester, Murrieta, Perris (southern half), Temecula, and Wildomar are within the ALTV service area.

LEVERAGING AND FUNDING SOURCES

PAST FUNDING EFFORTS AND SUCCESSES

For 29 years, Assistance League of Temecula Valley (ALTV) has successfully operated the Operation School Bell (OSB) program and has continually increased program capacity to serve a growing low-income population.

Last year OSB provided new school clothing to 2,095 students (K-12) from low-income families. In the **current year** (2017-18), OSB will provide new school clothing to 2,100 students (K-12). ALTV will maintain program funding at prior year levels in order to ensure that recipients receive adequate clothing and shoes for school.

Next year (2018-2019), the program year for which funding is sought, OSB will again provide new school clothing and shoes to 2,300 students (K-12) from low income families as determined by HUD income tables.

2018-2019 PROGRAM FUNDING

At the time of this application (October, 2017), ALTV is engaged in the 2017-2018 Operation School Bell (OSB) program activities and will provide new school clothing to 2,100 students (K-12). Fundraising efforts for the current (2017-2018) program year continue.

While planning for the 2018-2019 OSB program has already begun, 2018-2019 fundraising efforts have not yet commenced. That effort begins in 2018.

However, 2018-2019 funding strategies and sources will largely mirror the 2017-2018 funding strategies and sources:

- **Government Grants:** anticipated CDBG funding from the cities of Lake Elsinore, Menifee, Murrieta, Temecula, Wildomar and the County of Riverside; CID Riverside County Supervisors.
- **Corporate and Foundational Grants:** anticipated financial assistance from many of the same family, private and corporate foundations that have made financial contributions in the past two years: The Community Foundation Serving Riverside and San Bernardino Counties, Albertson's Foundation, The Chevron Foundation, The Gunnerson Foundation, United Way of the Inland Valleys, US Bank Foundation and others.
- **Community Support:** ALTV is the local recipient of the Subaru "Share the Love" campaign, the Mazda Drive for Good" campaign. Corporate funding is received from local companies: Paradise Chevrolet, Stromsoe Insurance Agency, Storm Stadium, Corvettes of Temecula Valley, Elsinore Casino, Kohl's, JP Morgan, CHASE, EMWD, Jerry and Sumru Vance and other local individual and corporate support.
- **Thrift Store Sales:** ALTV has continued to undertake a very successful series of efforts to increase sales at its thrift store location in Temecula. Sales have increased commensurately and that income is a significant source of funding for OSB and other ALTV philanthropic programs. (Please see financials for commitment).

It is anticipated that upcoming fundraising efforts (2018-2019) will prove to be similarly successful and will adequately fund the philanthropic programs of ALTV.



Leveraging- Source of Funds 2017/2018

	Received	Awarded (not received)	Pending Award
<u>Community Development Block Grants</u>			
City of Lake Elsinore		\$15,000	
City of Murrieta		\$5,000	
City of Wildomar		\$10,000	
City of Temecula		\$5,000	
County of Riverside		\$15,000	
City of Menifee		\$ 10,000	
Sub Total	0	\$60,000	\$0

<u>Corporate and Foundation Grants</u>			
Albertson's Foundation	\$1,500		
Mazda "Drive for Good"	\$3,000		
Supervisor Jeffries, CID #1	\$2,500		
Supervisor Washington, CID # 3	\$3,000		
Supervisor Ashley, CID # 5			\$5,000
UWIV			\$25,000
Roripaugh Foundation			\$10,000
Sub Total	\$10,000	\$0	\$40,000

Total (to date) Grants **\$110,000**

Donations and Contributions:

Individual Donations	\$31,304		
Corporate Contributions	\$2,600		
	\$33,904	0	0

Total (to date) Donations **\$33,904**

Total Leveraging (to date) 2017/2018 **\$143,904**

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A California Nonprofit Corporation)

AUDIT REPORT

For the Fiscal Year Ended
MAY 31, 2017

(With Comparative Totals for 2016)

PRELIMINARY & TENTATIVE
FOR DISCUSSION PURPOSES ONLY
LESLIE A. COHERTY, CPA

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
FOR THE FISCAL YEAR ENDED MAY 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Assistance League of Temecula Valley
Temecula, California

I have audited the accompanying combined financial statements of Assistance League of Temecula Valley (a California nonprofit corporation), which comprise the combined statement of financial position as of May 31, 2017, and the related combined statements of activities, functional activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Assistance League of Temecula Valley as of May 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule on page 14 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 my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Murrieta, CA
September 21, 2017

29970 Technology Drive, Suite 120 ♦ Murrieta, CA 92563
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ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
MAY 31, 2017 (With Comparative Totals for May 31, 2016)

ASSETS	2017	2016
CURRENT ASSETS		
Cash and equivalents	\$ 292,561	\$ 247,577
Inventory	150,007	170,119
Grant receivable	14,167	10,600
Prepaid expenses	12,727	2,100
TOTAL CURRENT ASSETS	469,462	430,396
CAPITAL ASSETS		
Property and equipment, net of accumulated depreciation	366,172	371,286
NET CAPITAL ASSETS	366,172	371,286
TOTAL ASSETS	\$ 835,634	\$ 801,682
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 31,443	\$ 23,844
Deferred dues revenue	15,620	11,270
Current portion of note payable	15,624	14,789
TOTAL CURRENT LIABILITIES	62,687	49,903
LONG-TERM LIABILITIES		
Note payable, net of current portion	20,580	36,112
TOTAL LONG-TERM LIABILITIES	20,580	36,112
NET ASSETS:		
Unrestricted net assets	752,367	704,667
Temporarily restricted net assets	-	11,000
TOTAL NET ASSETS	752,367	715,667
TOTAL LIABILITIES AND NET ASSETS	\$ 835,634	\$ 801,682

The accompanying notes are an integral part of these financial statements

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2017 (With Comparative Totals for May 31, 2016)

	Year Ended May 31, 2017			Year Ended May 31, 2016
	Unrestricted	Temporarily Restricted	Total	Total
REVENUES, GAINS, AND OTHER SUPPORT				
Fundraising:				
Thrift shop revenue:				
Contributions of merchandise sold	\$ 468,681	\$ -	\$ 468,681	\$ 509,882
Sales of contributed merchandise	468,681	-	468,681	509,882
Less: Value of merchandise sold	(468,681)	-	(468,681)	(509,882)
Net sales revenue from thrift shop	468,681	-	468,681	509,882
Less: Cost of sales	(184,860)	-	(184,860)	(184,461)
Net revenue from thrift shop	283,821	-	283,821	325,421
Membership dues and member event revenue, net of cost of direct benefits to attendees	878		878	17,054
Contributions	67,077	-	67,077	37,200
Grants	-	102,697	102,697	110,684
Gift-in-kind donations	102,903	-	102,903	154,602
Interest income	465	-	465	414
Other miscellaneous income	1,032	-	1,032	741
Net assets released from restrictions:				
Satisfaction of purpose restrictions	113,697	(113,697)	-	-
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	569,873	(11,000)	558,873	646,116
EXPENSES				
Program expenses:				
Operation School Bell®	234,825	-	234,825	237,747
Operation Non Profit Partnership	108,984	-	108,984	158,646
Operation Scholarship	46,753	-	46,753	45,051
Operation Bear Hug	18,633	-	18,633	18,488
Operation Foster Youth	22,282	-	22,282	14,850
Other programs	37,861	-	37,861	35,081
Total program service expenses	469,337	-	469,335	509,863
Supporting services:				
Management and general	24,089	-	24,089	28,360
Membership development	9,749	-	9,749	28,558
Fundraising	9,232	-	9,232	9,463
Total supporting services expenses	43,070	-	43,071	66,381
TOTAL EXPENSES	512,407	-	512,406	576,243
CHANGE IN NET ASSETS	57,466	(11,000)	46,467	69,873
Prior Period Adjustment	(9,767)	-	(9,767)	-
NET ASSETS AT BEGINNING OF YEAR	695,667	11,000	715,667	645,795
NET ASSETS AT END OF YEAR	\$ 743,366	\$ -	\$ 752,367	\$ 715,667

The accompanying notes are an integral part of these financial statements

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED MAY 31, 2017 (With Comparative Totals for May 31, 2016)

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ 46,467	\$ 69,872
Adjustments to reconcile decrease in net assets to net assets provided by (used in) operating activities:		
<i>Noncash items:</i>		
Depreciation	46,478	60,292
Prior period adjustment	(9,767)	-
<i>(Increase)decrease in operating assets:</i>		
Prepaid expenses	(10,627)	3,470
Grants receivable	(3,567)	1,067
Inventory	20,112	(33,056)
<i>Increase(decrease) in operating liabilities:</i>		
Accounts payable and accrued liabilities	7,601	(3,811)
Deferred dues revenue	4,350	(290)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	101,047	97,544
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisitions of property and equipment	(41,364)	(44,172)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(41,364)	(44,172)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net principal received (paid) on note receivable	(14,697)	(13,950)
NET CASH PROVIDED BY FINANCING ACTIVITIES	(14,697)	(13,950)
INCREASE(DECREASE) IN CASH AND EQUIVALENTS	44,986	39,422
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	247,577	208,155
CASH AND EQUIVALENTS AT END OF YEAR	\$ 292,563	\$ 247,577
SUPPLEMENTAL INFORMATION:		
Interest paid	\$ 3,028	\$ 3,583

The accompanying notes are an integral part of these financial statements

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED MAY 31, 2017 (With Comparative Totals for May 31, 2016)

Year Ended May 31, 2017

PROGRAM SERVICES

	Operation School Bell @	Non Profit Partnership	Operation Scholarships	Operation Bear Hug	Operation Foster Youth	Other Programs	Total Program Services
Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising and public relations	-	-	-	-	-	-	-
Automobile expense	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-	-
Clothing	224,053	-	-	-	-	-	224,053
Contributed merchandise	-	20,494	-	-	-	-	20,494
Direct program expenses	9,107	5,630	-	18,180	21,831	33,855	88,603
Donated use of facility	-	82,407	-	-	-	-	82,407
Education and training	-	-	-	-	-	-	-
Equipment rental and maintenance	131	131	131	131	129	-	653
Fundraiser direct expenses	-	-	-	-	-	-	-
Grant writing	-	-	-	-	-	-	-
Hospitality and courtesy	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
National dues	-	-	-	-	-	-	-
Occupancy expenses:							
Depreciation	418	-	-	-	-	511	930
Property insurance	47	-	-	-	-	58	105
Property management	32	-	-	-	-	39	71
Property taxes	118	-	-	-	-	144	262
Repairs and maintenance	280	-	-	-	-	342	623
Security monitoring	18	-	-	-	-	22	40
Utilities	248	-	-	-	-	304	551
Office expense	-	-	-	-	-	-	-
Outside labor	-	-	-	-	-	-	-
Postage and shipping	-	-	-	-	-	-	-
Printing and publications	-	-	-	-	-	-	-
Scholarships	-	-	46,300	-	-	-	46,300
Supplies	-	-	-	-	-	-	-
Telephone	48	-	-	-	-	58	106
Travel and conference	323	322	322	322	322	2,526	4,137
TOTAL EXPENSES	234,825	108,984	46,753	18,633	22,282	37,861	469,335
Less expenses included with revenue on statement of activities	-	-	-	-	-	-	-
TOTAL EXPENSES PER STATEMENT OF ACTIVITIES	\$ 234,825	\$ 108,984	\$ 46,753	\$ 18,633	\$ 22,282	\$ 37,861	\$ 469,335

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES (continued)
FOR THE FISCAL YEAR ENDED MAY 31, 2017 (With Comparative Totals for May 31, 2016)

Year Ended May 31, 2017								
	SUPPORTING SERVICES						Total Expenses	Year Ended May 31, 2016 Total
	Thrift Store	Special Events	Management & General	Membership Development	Fundraising	Total Supporting Services		
Accounting	\$ -	\$ -	\$ 8,747	\$ -	\$ -	\$ 8,747	\$ 8,747	\$ 8,621
Advertising and public relations	11,223	-	-	3,046	2,014	16,283	16,283	17,759
Automobile expense	2,707	-	-	-	-	2,707	2,707	1,176
Bank charges	12,640	-	172	-	-	12,812	12,812	10,222
Clothing	-	-	-	-	-	-	224,053	227,525
Contributed merchandise	468,681	-	-	-	-	468,681	489,175	550,033
Direct program expenses	-	-	-	-	-	-	88,603	83,251
Donated use of facility	-	-	-	-	-	-	82,407	110,125
Education and training	-	-	-	1,770	-	1,770	1,770	1,167
Equipment rental and maintenance	654	-	1,308	-	-	1,962	2,615	2,625
Fundraiser direct expenses	-	-	-	-	-	-	-	495
Grant writing	-	-	-	-	7,218	7,218	7,218	6,325
Hospitality and courtesy	-	7,286	-	2,982	-	10,268	10,268	13,177
Interest expense	-	-	3,028	-	-	3,028	3,028	3,583
Liability insurance	7,957	-	832	-	-	8,789	8,789	7,226
National dues	-	-	-	8,485	-	8,485	8,485	6,770
Occupancy expenses:								
Depreciation	42,713	-	2,835	-	-	45,548	46,478	60,292
Property insurance	4,827	-	320	-	-	5,147	5,252	4,752
Property management	3,223	-	214	-	-	3,437	3,507	3,507
Property taxes	12,062	-	801	-	-	12,864	13,125	13,828
Repairs and maintenance	28,597	-	1,898	-	-	30,495	31,117	26,868
Security monitoring	1,842	-	122	-	-	1,965	2,004	1,994
Utilities	25,369	-	1,684	-	-	27,054	27,605	30,027
Office expense	-	-	708	-	-	708	708	770
Outside labor	11,641	-	-	-	-	11,641	11,641	11,072
Postage and shipping	-	-	253	29	-	282	282	496
Printing and publications	-	-	844	1,003	-	1,847	1,847	4,416
Scholarships	-	-	-	-	-	-	46,300	44,967
Supplies	12,791	-	-	-	-	12,791	12,791	11,843
Telephone	4,883	-	324	-	-	5,207	5,313	5,311
Travel and conference	1,733	-	-	6,789	-	8,522	12,658	7,646
TOTAL EXPENSES	653,541	7,286	24,089	24,104	9,232	718,255	1,187,588	1,277,869
Less expenses included with revenue on statement of activities	(653,541)	(7,286)	-	(14,355)	-	(675,182)	(675,182)	(701,626)
TOTAL EXPENSES PER STATEMENT OF ACTIVITIES	\$ -	\$ -	\$ 24,089	\$ 9,749	\$ 9,232	\$ 43,072	\$ 512,406	\$ 576,243

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

The Assistance League of Temecula Valley (the “Chapter”) incorporated in 1989 and is a chartered chapter of the National Assistance League. The accompanying financial statements include the activities of the Assistance League of Temecula Valley and its auxiliary; Assisteens (collectively, the “Chapter”). The Chapter is a not-for-profit organization under the Internal Revenue Code Section 501(c)(3) and is dedicated to a program of diversified philanthropies through volunteer services of its members. The Chapter provides the following major programs:

Operation School Bell®:

Operation School Bell provides new school clothing and shoes to K-12 students referred to the program by health clerks from four local school districts. The purpose of the program is to enhance self-esteem, promote learning and encourage regular school attendance.

Chapters for Children, a service of Operation School Bell, is a partnership with seven other local chapters. The chapters combine their resources and provide clothing to needy children of military families stationed at Camp Pendleton Marine base.

Save Our Students (SOS) a service of Operation School Bell, provides duffle bags filled with items for immediate hygiene needs and a change of clothing to Head Start and Special Education and State School preschool classrooms.

Operation Scholarships:

Teacher scholarship/grants awards funds to teachers in the four local school districts. These funds are awarded to teachers in elementary through high school for classroom enrichment projects. Student scholarships are awarded to graduating high school seniors in three local school districts. Funds are awarded based on academic excellence and outstanding community service.

Operation Bear Hug:

This program provides bears to injured and traumatized children, through local agencies including hospitals, police and fire departments and to local foster care residential facilities and agencies. These bears are used to provide comfort and aid in communication.

Operation Foster Youth:

This program facilitates collaboration with local foster care homes and foster family agencies to provide service in the form of the basics essentials of clothing and necessary supplies for children entering the foster care system. This program also provides assistance to foster youth for their high school expenses and to non-minor dependents as they move into independent living.

Operation SHADES:

This program provides a series of four financial literacy classes for targeted youth, ages 16-18, and sometimes includes older emancipated foster youth and high school students.

Operation Couture Closet:

This program gives high school foster youth and underprivileged students the opportunity to attend formal events in appropriate dress by providing evening gowns to qualified students for the cost of dry cleaning. This program was discontinued during the current fiscal year.

Operation Community Outreach:

This program provides a range of community needs on an emergency, one-time basis. Referrals may be received from the local school districts or other organizations for specific needs.

Operation Nonprofit Partnership

Partnerships are formed with community 501(c)(3) organizations to assist in providing needed services to the community. This program also provides the use of the chapter's meeting room to qualified community nonprofit organizations.

ASSISTANCE LEAGUE OF TEMECULA VALLEY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

A. Nature of Activities - continued

The Assisteens Auxiliary® provides volunteer opportunities for today's youth. Membership into the auxiliary is open to young people in grades 7 – 12. The aims of participation are to develop a sense of community responsibility, self-reliance, personal responsibility, poise, public speaking and leadership skills. Assisteens work in the chapter thrift shop to raise money to fund ongoing philanthropic programs that benefit the community.

The Chapter's support and revenues come primarily from contributions and other fundraising efforts including special events and the operation of a thrift store.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation

The Chapter's policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards Codification (ASC) 958, Not-for-Profit entities.

Under ASC 958, the Chapter is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of May 31, 2017, the Chapter had \$0 in temporarily restricted net assets.

C. Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Chapter's financial statements for the year ended May 31, 2017, from which the summarized information was derived.

D. Cash and Cash Equivalents

The Chapter considers cash on hand and certificates of deposit with maturity dates of three months or less at the date of investment to be cash and cash equivalents.

E. Promises to Give

Unconditional promises to give are recognized as contributions in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefit received. Promises to give are recorded at net realizable value if they are expected to be collected within one year and at net present value if they are expected to be collected in more than one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

ASSISTANCE LEAGUE OF TEMECULA VALLEY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Operation School Bell Inventory

Despite the ceasing of the purchase OSB program inventory once the school year begins, the Chapter still maintains limited inventory for special circumstances of clothing, shoes, backpacks, and school supplies for use in the Operation School Bell program. Also, duffle bags filled with changes of clothing and hygiene items are prepared to supply emergency needs to preschool programs. Inventories are stated at lower or cost or market using the first-in, first-out inventory valuation method.

G. Thrift Shop Inventory and Donated Materials

The Chapter maintains an inventory of used clothing and household items donated by chapter members and others. The value of this inventory is stated at its estimated fair value. These donated items are held for resale at the thrift shop operated by the Chapter.

H. Fair Value of Financial Instruments

The following methods and assumptions were used by the Chapter in estimating its fair value disclosures for financial instruments: cash and accounts payable as reported in the statement of financial position approximate fair value because of the short maturities of those instruments.

I. Concentration of Risk

The Chapter maintains its cash at only one financial institution. At various times during the year, the amount on deposit with a single financial institution may exceed federal depository insurance limits. At May 31, 2017, the Chapter did not have balances on deposit in excess of such limits.

J. Property and Equipment

Property and equipment are stated at cost or at their fair value at the date of donation in the case of donated assets. Expenditures for renewals and betterments, with a cost of \$1,000 or more, that extend the useful lives of property and equipment are capitalized. The Chapter provides for depreciation of property and equipment by use of the straight-line method over the estimated useful lives as follows:

Buildings and improvements	15 to 20 years
Furniture and equipment	5 to 15 years
Vehicles	5 years

K. Deferred Revenue

Membership dues and contributions and grants received prior to the fiscal year to which they apply are deferred and recognized over the periods to which the dues and grants relate. Revenues deferred for collection of membership dues are classified as deferred dues revenues, while all other deferred revenues are reported separately.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services based on the benefits derived.

ASSISTANCE LEAGUE OF TEMECULA VALLEY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

N. Recognition of Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. The Chapter has not received any contributions with donor-imposed restrictions that would result in permanently restricted net assets.

Unrestricted

These generally result from revenues generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program related services, raising contributions and performing administrative services.

Temporarily Restricted

The Chapter reports gifts of cash and other assets as temporarily restricted support when they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, i.e. the stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

O. Contributed Services

A significant portion of the Chapter's program service, fundraising and administrative functions are conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements since the services do not require specialized skills. During the year ended May 31, 2017, these volunteers donated approximately 31,556 hours, with an estimated value of \$770,598. This value was computed using an estimated hourly rate of \$24.42. This is based upon the average hourly earnings of \$21.80 by nonagricultural workers for this time period, as determined by the U.S. Department of Labor's Bureau of Labor Statistics, plus 12% for estimated fringe benefits.

P. Income Taxes

The Chapter is a non-profit public-benefit corporation and has been recognized as tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. Accordingly, no provision has been made for income taxes. Management has evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the Chapter continued qualification as a tax-exempt organization and whether there are unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Chapter files informational returns in the U.S. federal jurisdiction and the state of California.

ASSISTANCE LEAGUE OF TEMECULA VALLEY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

NOTE 2 – INVENTORY

Inventory as of May 31, 2017 is comprised of the following:

Thrift Shop Inventory	\$ 146,562
Philanthropic Programs Inventory	<u>3,445</u>
Total Inventory	<u>\$ 150,007</u>

NOTE 3 – PROPERTY AND EQUIPMENT

Capital assets for the fiscal year ended May 31, 2017 are summarized as follows:

Vehicle	19,062
Subtotal	<u>1,140,502</u>
Less: Accumulated Deprecation	<u>(914,527)</u>
Subtotal	225,975
Land	<u>140,197</u>
Total	<u>\$ 366,172</u>

NOTE 4 – DEFERRED REVENUES

The deferred dues revenue balance at May 31, 2017 reflects 2017-18 membership dues of \$15,620 received before May 31, 2017.

NOTE 5 – NOTE PAYABLE

On August 5, 2014, the Chapter borrowed \$75,000 to be used to repair and resurface the thrift shop parking lot. The note is payable in 60 monthly payments of \$1,435, including interest at 5.5%. The note matures on August 5, 2019.

Maturity of long-term debt as of May 31, 2017 is as follows:

For the year ended May 31, 2018	\$15,624
For the year ended May 31, 2019	16,505
For the year ended May 31, 2020	4,075
For the year ended May 31, 2021	-
For the year ended May 31, 2022	<u>-</u>
Total	<u>\$36,204</u>

ASSISTANCE LEAGUE OF TEMECULA VALLEY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

NOTE 6 – NET ASSETS

At May 31, 2017 net assets were restricted by donors or designated by the Chapter as follows:

Unrestricted Net Assets:	
Designated reserve for one year's operating expenses	\$ 754,872
Undesignated	-
Temporarily Restricted Net Assets:	-
Total	<u>\$ 754,872</u>

NOTE 7 – OPERATING LEASE COMMITMENT

The Chapter leases a copy machine on a month-to-month basis. The monthly standard charge is \$201.25 plus tax which includes 5,500 copies. The Chapter pays additional fees depending on the amount of usage over the allowed number of copies monthly.

During the fiscal year ended May 31, 2017 the Chapter recorded \$2,615 in equipment rental expense associated with the copy machine lease.

NOTE 8 – NONCASH CONTRIBUTIONS

During the year ended May 31, 2017, in additions to contributions of merchandise sold to the Chapter's thrift shop, the Chapter received other noncash contributions of materials, clothing and supplies as follows:

Use of facilities	\$ 66,845
Clothes and furniture	<u>4,545</u>
Total	<u>\$ 71,390</u>

NOTE 9 – DIRECT PROGRAM EXPENSES

Expenses incurred for the direct operation of other non-major programs in the amount of \$35,414 are as follows:

Operation SHADES	\$ 12,915
Operation Community Outreach	11,889
Operation Couture Closet	1,563
Peter Rabbit	3,011
Operation Bookworm	1,635
Rancho Damacitas	1,966
Harvest Festival	<u>876</u>
Total	<u>\$ 33,855</u>

ASSISTANCE LEAGUE OF TEMECULA VALLEY
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

NOTE 10 – RESTATEMENT OF NET ASSETS TO CORRECT FOR PRIOR-PERIOD ADJUSTMENT

On the May 31, 2016 Statement of Financial Position, the Organization's grants receivable was overstated. The total effect on net assets was \$9,767.

NOTE 11 – SUBSEQUENT EVENTS

Events subsequent to May 31, 2017 have been evaluated through September 21, 2017, the date at which the Chapter's audited financial statements were available to be issued. No events requiring disclosures have occurred through this date. Of course, if events requiring disclosure have occurred between the balance sheet date and the date the financial statements were available to be issued they would be disclosed here.

PRELIMINARY & TENTATIVE
FOR DISCUSSION PURPOSES ONLY
LESLIE A. DOHERTY, CPA

ASSISTANCE LEAGUE OF TEMECULA VALLEY
(A NON-PROFIT CORPORATION)
SUPPLEMENTAL CONSOLIDATING SCHEDULE OF ACTIVITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2017

	Chapter	Assistees	Total
REVENUES, GAINS, AND OTHER SUPPORT			
Fundraising:			
Thrift shop revenue:			
Contributions of merchandise sold	\$ 425,885	\$ 42,796	\$ 468,681
Sales of contributed merchandise	425,885	42,796	468,681
Less: Value of merchandise sold	(425,885)	(42,796)	(468,681)
Net sales revenue from thrift shop	425,885	42,796	468,681
Less: Cost of sales	(167,980)	(16,880)	(184,860)
Net revenue from thrift shop	257,905	25,916	283,821
Membership dues and member event revenue, net of cost of direct benefit to attendees	(3,062)	3,940	878
Contributions	67,077	-	67,077
Grants	102,697	-	102,697
Gift-in-kind donations	102,903	-	102,903
Interest income	465	-	465
Other miscellaneous income	1,032	-	1,032
Net assets released from restrictions:			
Satisfaction of purpose restrictions	-	-	-
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	529,017	29,856	558,873
EXPENSES			
Program expenses:			
Operation School Bell®	226,825	8,000	234,825
Operation Non Profit Partnership	108,984	-	108,984
Operation Scholarship	46,753	-	46,753
Operation Bear Hug	18,633	-	18,633
Operation Foster Youth	22,282	-	22,282
Other programs	14,861	23,000	37,861
Total program service expenses	438,337	31,000	469,335
Supporting services:			
Management and general	24,089	-	24,089
Membership development	9,749	-	9,749
Fundraising	9,232	-	9,232
Total supporting services expenses	43,070	-	43,071
TOTAL EXPENSES	481,407	31,000	512,406
CHANGE IN NET ASSETS	47,610	(1,144)	46,467
Prior period adjustment	(9,767)	-	(9,767)
NET ASSETS AT BEGINNING OF YEAR	716,390	(723)	715,667
NET ASSETS AT END OF YEAR	\$ 754,233	\$ (1,867)	\$ 752,367

The accompanying notes are an integral part of these financial statements

MANAGEMENT CAPACITY - SUMMARY

IN OPERATION FOR 28 YEARS

For 28 years, Assistance League of Temecula Valley has successfully operated the Operation School Bell (OSB) program and has continually increased program capacity to serve a growing population of disadvantaged school children. This philanthropic program is planned and operated by an all-volunteer team.

PARTNERSHIPS

ALTV's OSB program partners with five 5 regional school districts: ***Lake Elsinore Unified SD , Murrieta Valley Unified SD, Meniffee Union SD , Temecula Valley Unified SD*** more recently ***Romoland School District***. School personnel and, in particular, health aides identify and direct disadvantaged children to OSB program services. These personnel work in cooperation with the OSB volunteers to inform students and parents of the benefits and details of the program.

SYSTEMATIC MANAGEMENT APPROACH

Planning for each upcoming OSB program year begins well in advance of the actual autumn and winter "shopping" events at which beneficiary students receive new school clothing.

ALTV's Board and members engage in year-round in efforts to develop funding for the current and upcoming OSB program years. Without these efforts, OSB would be unable to provide new school clothing to disadvantaged students within the local communities.

Planning for the upcoming OSB program year begins early each calendar year. The OSB Chairperson develops an active, reliable team of volunteers who will publicize, educate, and organize in advance of OSB "shopping" events. All activities are carried out in accordance with guidelines established by ALTV, US HUD, and the school districts.

From beginning to end, a documented, systematic methodology is employed to:

- 1) educate school personnel regarding OSB benefits, eligibility and registration;
- 2) educate disadvantaged children and parents about the program's benefits;
- 3) schedule "shopping" events in the stores of local major retailers;
- 4) schedule up to 150 children for each "shopping" event which is conveniently located close to family's home and schools;
- 5) successfully, efficiently and effectively deliver program services (clothing, shoes,) to beneficiaries at the "shopping" events;
- 6) gauge program success, gather and report relevant datasets.

2018/2019 MANAGEMENT CAPACITY –ORGANIZATIONAL CHART

