

# Rebecca Rader

RebeccaR@speakupnow.org

Submission Date Feb 27, 2024 4:16 PM

Tax Exempt Status **YES**

Service Area **Bonsall De Luz Fallbrook Rainbow**

Will no less than 80% of the program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz? **YES**

Collaborative/Joint Application **NO**

## Organization Information


Legal Name DBA (if Applicable)  
Voices for Children N/A

## Contact Information


Contact Name Title  
Rebecca Rader Chief Philanthropy Officer  
Primary Contact Phone Email Address  
858-610-5665 RebeccaR@speakupnow.org

Organization Physical Address **9370 Chesapeake Drive  
San Diego, California, 92123**

## Board of Directors

 **VFC Board Member List FY 2023-24.pdf**  
68.13 KB

## Financial Documents - Audit

 **Voices for Children - Audited Financial Stat....pdf**  
1.31 MB

Financial Documents - P&L and Balance Sheet



December 2023 VFC financial statements.pdf

2.78 MB

Financial Documents - 990



VOICES FOR CHILDREN IRS 990- 6.30.22 ....pdf

521.16 KB

Organization's Mission Statement

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

Organization's Vision Statement

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

Organization History & Accomplishments

Voices for Children's (VFC) work began in 1980 to help children in foster care experience better home placements and more positive life outcomes. We adopted the emerging CASA model, first developed in Seattle in 1977, in which highly trained, supervised community volunteers, called CASAs, are matched with individual children in foster care to advocate for their best interests. VFC CASAs have helped San Diego County judges make well-informed decisions by providing critical information about children for 43 years and, in the past five years, achieved several noteworthy accomplishments.

We have been implementing our strategic plan since June 2021 which focuses on the following five priorities: investing in children; valuing and investing in our CASAs and staff; inspiring and mobilizing communities; aligning resources to drive impact and sustainability; and living our values of integrity, gratitude, and a commitment to diversity, equity, and inclusion.

During the COVID-19 pandemic, VFC provided uninterrupted advocacy for youth by embracing technology in new ways that have enhanced the accessibility and quality of our services.

In 2022, VFC earned the Innovative Inclusion Tier of Recognition, the highest honor granted by All Children—All Families, a project of the Human Rights Campaign Foundation. The All Children—All Families project promotes LGBTQ-inclusive practices among child welfare agencies.

In 2023, VFC launched a stipend program for staff members with demonstrated high-proficiency in the Spanish language to enhance our ability support families and volunteers. VFC also has access to Language Line, which provides translation

services 24/7 for 290 languages.

VFC established its first funding relationships with regional healthcare districts; first, with Desert Healthcare District followed by Grossmont Healthcare District. We are grateful for their investment in the health needs of children in foster care and the opportunity to connect with community resources addressing critical health needs in our local community.

Program Name/Title

Court Appointed Special Advocate (CASA) Program

Brief Program Description

VFC fills a critical gap in the foster care system by providing children with CASA volunteers who serve one family at a time and learn the child’s needs, identify beneficial services and resources, and advocate for them by providing comprehensive reports to the court and real-time updates to social workers.

Is this a new initiative/service or established program within your organization?

Established Program

Did this program receive FRHD CHC - Grant funding last funding cycle (FY 23.24).

NO

Describe the impact of the program to date. Briefly explain how the service/intervention has worked - include cumulative metrics from the Q1 and Q2 Impact reports.

VFC’s CASA program has served 1091 San Diego County children in foster care so far in Fiscal Year 2023-24, including 24 children from Fallbrook, De Luz, Rainbow, and Bonsall. The program’s impact could endure for generations, enhancing communities and mitigating Adverse Childhood Experiences (ACEs).

ACES can lead to long-term health effects such as chronic illness, anxiety, and mood disorders. Research from the Harvard Center for the Developing Child suggests that the negative impact of ACEs can be mitigated through supportive responsive relationships with consistent caring adults, enabling children to maintain resilience in the face of adversity. CASAs build trust and develop strong caring relationships with the child they serve providing a stable protective relationship for the child.

CASAs provide advocacy to ensure children receive appropriate services and interventions. These services can address the impact of the ACEs children have already endured helping to overcome adversity and thrive. CASAs also ensure access to family preservation services like family counseling, parent classes, and substance abuse treatment. These services address the public health crises that are often the cause or consequences of involvement with the foster care system and support family reunification. CASAs are often positive role models for children and parents which may help break intergenerational cycles of neglect and abuse. This can be beneficial in addressing ACEs for the entire family.

The program also produces tangible benefits for our selfless volunteers. CASAs gain personal growth, empathy, and a sense of satisfaction for making a difference in the lives of vulnerable children.

Funding Amount Being Requested

15000

Program Information - Type

Ongoing

Projected number of residents that will directly benefit (participant/client) from this program. **18**

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	<b>53</b>	<b>10</b>
Young Adults (13-17)	<b>36</b>	<b>6</b>
Adults (18-60)	<b>11</b>	<b>2</b>
Seniors (60+)	<b>0</b>	<b>0</b>
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age **NA**

Target Population - Gender

	Percent of program participants
Female	<b>50</b>
Male	<b>48</b>
Non-binary	<b>2</b>
Unknown*	

\*Target Population - Gender **NA**

Target Population - Income Level

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

\*Target Population - Income Level **NA**

What language(s) can this program accommodate:

English

Spanish

Tagalog

Chinese (Mandarin/Cantonese)

What demographic group does this program predominately serve:

Youth - other setting

Program/Services Description - Social Determinants of Health

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

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

Social Determinants of Health - Education Access and Quality

Recognizing education’s pivotal role in shaping overall health outcomes, VFC’s CASA program addresses the SDOH related to education access and quality. Heightened educational achievement is linked to improved employment prospects, reduced homelessness, and lower incarceration rates, all contributing significantly to better health. Yet, only 54% of youth graduate high school within four years, compared to 83% of their peers, and only 4% of former foster youth obtain a college degree by age 26, compared to 36% of the general population (Educational Results Partnership and California College Pathways, 2019).

VFC specifically addresses educational access and quality by increasing access to quality academic supportive services for children in foster care through CASA advocacy. CASAs communicate with educators, attend school conferences and individualized education program (IEP) meetings, and monitor the child’s academic performance and behavior. Many are appointed to hold educational rights for children lacking, other responsible adult in their lives. They facilitate tutoring, special education, and enrichment activities, guide college applications, and aid in financial aid processes CASAs help younger children access developmental services and early childhood education programs.

Studies demonstrate the effectiveness of CASA programs in improving education outcomes. Children in foster care with a CASA are more likely than those without a CASA to excel academically and behaviorally as measured by whether they passed all of their classes, if they were expelled, and their conduct performance (Child Welfare, 2009). The CASA program addresses immediate educational needs and contributes to long-term positive health outcomes for the youth in foster care.

Social Determinants of Health - Healthcare Access and Quality

Healthcare access and quality are critical SDOH, particularly impactful for children and youth in foster care are twice as likely as are their peers to have mental and physical health challenges, including developmental delays, anxiety, depression, asthma, obesity, and vision problems.

The CASA program addresses healthcare access and quality by ensuring children in foster care have consistent access to mental and physical healthcare services. CASAs communicate with caregivers, medical providers, monitor children’s health needs, medications, and referrals, preventing oversight during placement changes. CASAs identify delays or barriers to primary, specialty, and mental health care reporting to the social worker and the court while collaborating with professionals to find solutions. CASAs advocate for and facilitate access to specialized services tailored to the unique needs of each child, including mental health counseling, therapy services, developmental screenings, and interventions for chronic health conditions.

Illustrating support for medically complex youth, CASA Tara met Michael shortly after he entered into foster care due to abuse and drug use at home.

Michael faced challenges undergoing surgeries for spina bifida and club foot, eventually finding freedom in extended foster care. He encountered difficulties in college and job searches. Encouraged by CASA Tara, Michael persists in college classes and receives collaborative support for resources. As Michael approaches his 21st birthday and the conclusion of extended foster care, CASA Tara is exploring housing options for him and aids him in self-advocacy. Determined to work with children, Michael is enrolled in child development classes while working as an educational aide.

#### Statement of Need/Problem

An estimated 50 children from within the Fallbrook Regional Health District spend time in the San Diego County foster care system annually due to neglect or abuse from those adults entrusted with their care. Once in foster care, children experience additional trauma as a result of being separated from their family and siblings, living with strangers, and not knowing when or if they will ever be reconnected with their family.

Key reasons children enter foster care (abuse, neglect, and the exposure toxic stress that results when children's parents experience incarceration, untreated mental health needs, and substance use disorders) lead to Adverse Childhood Experiences (ACEs). Research dating to the late 1990s has taught us that ACEs are associated with leading causes of death in the United States including heart disease, diabetes, stroke, and even suicide (California Surgeon General's Office). These dire outcomes can be mitigated. Research suggests that social support and equitable access to essential services will strengthen children and families that have had experience with the child welfare system. According to Youth.gov, "Permanent relationships with positive adults are a powerful protective factor against negative outcomes and can provide critical support to youth as they transition to adulthood." CASA volunteers help children achieve better outcomes.

VFC's CASA program is unique in that it helps children access the crucial services they need while providing a one-on-one relationship with an adult who ensures their needs are not overlooked amid the overburdened foster care system. Juvenile court judges are responsible for major decisions in the lives of children in foster care. Decisions like where they will live, the services they can access, and all of their medical and educational needs. Juvenile court judges must make critical decisions with the information that they are presented. Child welfare professionals are frequently pulled away to address some of the most pressing and emergent needs of children such as mental health crisis or housing emergencies leaving details such as math tutoring or sibling visits for the next day or person. Children in foster care need more attention from one consistent adult who is aware of their needs and also has an understanding of the foster care system, like a CASA.

The following story demonstrates the impact CASAs can have: CASA Fran's work supporting seven-year-old Ava is a great example. Ava had a severe speech impediment that made her shy and quiet. The only thing Ava said during their first visit was "yes" when Fran asked if Ava wanted her to come back again. Ava talked a little more on their second visit, but it was still tough to understand her. Fran worked with the caregiver to set up speech therapy and now Ava speaks beautifully. She is still reticent at school but opens up when she spends one-on-one time with Fran. Ava has started singing for Fran and is expressing an interest in participating in the school play. Fran is helping her overcome her shyness and fostering this newfound interest in theater by helping her practice for auditions.

#### How are other organizations addressing this need in the community?

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

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

Program/Services Description -  
Program Entry & Follow Up

Children enter the program through referrals. VFC receives referrals of clients/children from juvenile court judges, social workers, children's attorneys, or the child themselves. Additionally, VFC has a staff member, a Case Liaison, stationed in each of the five dependency court rooms that listens to each case presented before the judge. Case Liaisons make direct referrals to VFC for a child to be added to the waitlist for a CASA. Once a child is referred for CASA services, VFC matches a child or sibling group with a CASA volunteer. Each CASA then learns about their child's case and works closely with a VFC staff Advocacy Supervisor to create an advocacy plan to address a child's needs. CASAs attend family team meetings, meetings with social workers, school and teacher meetings, and they communicate with all professionals on a child's case including health professionals. CASAs form a camaraderie with the child to whom they are assigned and share information gleaned with judges, social workers, healthcare providers, educators, etc. to ensure the child is linked to the appropriate services.

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

Program/Services Description -  
Program Activities

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

Each child's case is unique. However, there are commonalities in CASA advocacy. For example, CASAs advocate for youth to stay connected with family members. CASAs facilitate visits between siblings who are placed apart. CASAs also provide mental and physical health advocacy. They communicate with medical providers, monitor a child's health needs, medications, and referrals, and prevent needs from being overlooked when children change placements. CASAs provide educational advocacy by communicating with teachers and other educators. They attend school conferences and individualized education program (IEP) and assist youth to access support such as tutoring and special education. CASAs help youth plan for the future by helping to create resumes, identify job opportunities, complete applications, and develop interview skills. CASAs advocate for youth to have stable home placements. CASAs visit children in their home placements to observe whether a placement is meeting their needs. When children change placements, CASAs provide them a sense of consistency.

Sometimes, the best way to demonstrate the impact a CASA can have is through a story: Fifteen-year-old Elias has been in and out of the foster care system ever since he was a toddler. He re-entered the foster care system after suffering physical abuse and neglect at the hands of his parents, which has led to significant mental health challenges, including depression and anxiety. CASA Christina was paired with Elias, who, despite initial distrust of adults, developed a strong bond with her. Frequent placements have caused delays in Elias's access to essential services. Recently, Elias changed placements twice within a five-week period and lost access to the therapist with whom he had been working for over a year. Christina submitted a court report outlining Elias's unaddressed health and behavioral health needs, including a reminder that Elias's former therapist recommended he undergo a medication evaluation with a psychiatrist based on some emerging psychological symptoms she had observed. Christina also reminded the team that Elias's nose cauterization had been delayed two times due to home placement changes, and she recommended that he be screened by an optometrist. After the court hearing, Elias's attorney reached out to Christina to thank her for the critical information she had provided. Elias has an upcoming appointment with a psychiatrist. If it were not for Christina's advocacy, Elias may have gone without access to critical services.

#### Program Goal

The goal of VFC's CASA program in the Fallbrook Regional Healthcare district is to provide CASA advocacy to 18 children in foster care from the Fallbrook, Bonsall, De Luz, and Rainbow communities in fiscal year (FY) 2024-2025. The requested funding will support CASA advocacy for six of the 18 children we expect to serve in the Fallbrook Regional Health District. CASA volunteers will ensure that the physical, mental, and behavioral health needs of these 18 children in foster care from the area are addressed by advocating on their behalf in court, at school, in healthcare settings, at home, and in the community.

#### Program Objectives & Measurable Outcomes

The goal of the project will be to provide CASA advocacy services to 18 children in foster care from the Fallbrook Regional Healthcare District and monitor the cases of the children in the Fallbrook Regional Healthcare District who do not require CASA advocacy. To achieve this goal, VFC will accomplish the following objectives in FY 2024-25:

Objective one: By June 30, 2025, VFC will match 18 children from the Fallbrook Regional Health District with CASAs who will advocate on their behalf. At least 18 children will receive individualized advocacy from a CASA. This will be measured through an order from the court documenting the assignment of each CASA to the case of a child from the Fallbrook Regional Health District. VFC will track our progress by uploading court documentation of CASA assignments to each child's case profile in CASA Manager, our database system.

Objective two: By June 30, 2025, VFC will recruit and train 18 new CASA Volunteers. At least 18 prospective CASAs will complete Advocate University, VFC's CASA training program. This will be measured through internal volunteer records, which will document completion of training requirements. VFC will track each CASA trainee's progress in CASA Manager. Each prospective trainee is required to attend a CASA volunteer information session and complete an initial interview prior to enrollment in Advocate University. During Advocate University, trainees complete 35 hours of coursework, two additional interviews, a courtroom observation, and homework.

Objective three: By June 30, 2025, VFC will provide Juvenile Court judges with comprehensive reports at each regularly scheduled hearing, typically held every six months, on behalf of CASA-served children in foster care. At least 18 court reports will be submitted to judges on behalf of children in foster care, enabling judges to make more informed decisions about the children and their needs. This will be measured through the San Diego County Juvenile Electronic Library System (JELS), the program that court reports are submitted



through. CASAs will provide their VFC Advocacy Supervisors with monthly case updates, including information about the services provided to each child, observations from their monthly visits, and information shared by caregivers, teachers, health providers, and child welfare professionals. Every six months, CASAs will work with their Advocacy Supervisors to create court reports that will be submitted to the Court electronically through JELS.

VFC measures the impact of our program in two ways. We measure the number of children matched with CASA volunteers because each child matched will benefit from a relationship with a consistent and caring adult.

We also assess our program's individual impact on children in foster care through the court report process, a six-month cycle of information gathering and case planning that concludes with the submission of a comprehensive, written report. The court report helps Juvenile Court judges make well-informed decisions about each child's case and also provides VFC with an internal means of monitoring and assessing each child's progress on their path toward safety, stability, and well-being.

A court report serves several important functions. It serves as a roadmap that guides CASAs as they gather information about a child's situation. It documents a child's progress over time. It is an advocacy tool that alerts a child's judge, attorney, and social worker with timely information about a child's most urgent needs. It has a humanizing impact that provides the Court with a whole-child perspective on the child for whom they are making life-altering decisions.

To illustrate the impact that a CASA can have, we provide the following success stories of Emmett and siblings Marcus and Ami.

Emmett was born with significant health issues due to prenatal drug and alcohol exposure. He entered foster care at that time and spent six months in the hospital before placement with a relative caregiver. CASA Laurel was matched with Emmett while he was still in the hospital, where she learned about his health concerns and quickly became the person who knew the most about his health and developmental challenges. She formed a strong bond with Emmett and his caregivers through regular visits and appointments. Laurel provided invaluable support, offering weekly phone calls and sourcing community resources, including a bounce house to aid Emmett's motor skills while safely exhausting his energy. As it became evident that reunification was not possible, Emmett's relatives expressed interest in adoption. Laurel joined the family to commemorate the closing of Emmett's adoption when he was two years old. CASA Laurel maintains a relationship with Emmett and his family, celebrating the big wins and offering consistent love and encouragement.

CASA Cassie was recently assigned to a brother and sister, Marcus and Ami, who desperately wanted to go home to their mother. CASA Cassie agreed that this was ultimately in the children's best interest and was determined to do whatever she could to help. The children's mother, a product of the foster care system herself, had had Marcus when she was just 16 and was unsupported and unprepared for adult life as a parent. As the family cycled through five different social workers, CASA Cassie became the most consistent person on the case. She was the single mother's biggest supporter and kept the family going when challenges arose. She advocated that the young mother be able to take parenting classes and be given resources to help her find better employment. She identified funding for public transportation so the young mother could make court appointments, apply for jobs, and do grocery shopping. CASA Cassie knew that contact with their mother was essential for the siblings' emotional health and helped transport the children to frequent visits with their mother, too. Marcus and Ami's mother said many times that without CASA Cassie, they would have lost hope long ago. CASA Cassie was elated when the case closed in a happy family reunification.

Organization Collaborations

VFC and our primary partner, the San Diego County Juvenile Court, have maintained a collaborative relationship since VFC’s inception. VFC’s CEO and Chief Program Officer meets regularly with Presiding Judge España to optimize our partnership on behalf of children in foster care. VFC staff are stationed in each of the Juvenile Court’s five dependency courtrooms daily where they receive referrals for children in need of advocacy from judges, attorneys, and social workers.

VFC collaborates with the Health and Human Services Agency (HHSA), which manages the foster care system in San Diego County, Children’s Legal Services (CLS), which provides attorneys to youth in foster care, and Rady Children’s Hospital. VFC communicates with HHSA social workers daily to coordinate care for the youth we serve. VFC updates CLS attorneys about a child’s case and alerts them whenever a situation threatens a child’s safety or legal rights. VFC collaborates with various Rady Children’s Hospital programs, most notably its Developmental Screening & Enhancement Program (DSEP). For each child in foster care ages 0–5, DSEP staff complete a developmental screening and create an individual care plan (ICP) that includes referrals for services such as speech therapy, behavioral therapy, and early childhood education. The ICP is shared with VFC staff members, who help the child’s family members and caregivers access services.

VFC participates in various multi-agency collaborative efforts. VFC’s Chief Program Officer sits on the San Diego County Child and Family Strengthening Advisory Board, which advises the Board of Supervisors on child welfare matters. AVFC staff member attends weekly meetings of the Child Protection Team, a multi-disciplinary, multi-agency team comprised of law enforcement, health professionals, and child welfare professionals that reviews the cases of suspected victims of abuse and neglect. By participating in these meetings, VFC can identify priority cases before children enter foster care.

Anticipated Acknowledgment

Social Media Postings

Print Materials to Service Recipients

Website Display

Anticipated Acknowledgment

VFC recognizes donors through blog posts, social media, and in future grant applications to demonstrate community support for our program. We engage with over 15,000 individuals across various social media platforms, including 10,000 followers on Facebook, 4,687 followers on LinkedIn, 3,199 followers on Instagram, and 1,905 followers on X (formerly Twitter).

VFC staff always appreciate the opportunity to publicly thank our funders and inform our followers about our funding sources. We also send information to an additional 11,000 supporters via email. Funders are also invited to attend our events where they are given additional exposure.

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

Funding History

NO

Program Budget



VFC San Diego County Budget FY23-24.pdf  
83.11 KB

Terms and Conditions

Accepted

Authorized Signature

A handwritten signature in black ink that reads "Rebecca Pader". The signature is written in a cursive style.



**Board of Directors  
FY 2023-2024**

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Attorney and Community Board Member

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Edward Patrick ("Pat") Swan, Jr.  
Of Counsel, Jones Day

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

Form **990**

Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

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

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>VOICES FOR CHILDREN</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>2851 MEADOW LARK DRIVE</b> City or town, state or province, country, and ZIP or foreign postal code <b>SAN DIEGO, CA 92123</b>	<b>D</b> Employer identification number <b>95-3786047</b> <b>E</b> Telephone number <b>(858) 569-2019</b>
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>G</b> Gross receipts \$ <b>12,167,223.</b>
<b>J</b> Website: ▶ <b>WWW.SPEAKUPNOW.ORG</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1982</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>WE RECRUIT, TRAIN, AND SUPERVISE VOLUNTEERS TO ADVOCATE FOR ABUSED CHILDREN IN FOSTER CARE.</b> <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>28</b> <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>28</b> <b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a) ..... <b>5</b> <b>92</b> <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>1311</b> <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b> <b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) ..... <b>8,584,085.</b> <b>11,903,713.</b> <b>9</b> Program service revenue (Part VIII, line 2g) ..... <b>0.</b> <b>0.</b> <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>24,125.</b> <b>19,460.</b> <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>-61,915.</b> <b>-201,193.</b> <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>8,546,295.</b> <b>11,721,980.</b>	<b>Prior Year</b> <b>Current Year</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>78,888.</b> <b>94,212.</b> <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>0.</b> <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>4,848,834.</b> <b>5,315,687.</b> <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>0.</b> <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>917,431.</b> <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>1,195,173.</b> <b>1,226,494.</b> <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>6,122,895.</b> <b>6,636,393.</b> <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... <b>2,423,400.</b> <b>5,085,587.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) ..... <b>8,260,929.</b> <b>12,075,772.</b> <b>21</b> Total liabilities (Part X, line 26) ..... <b>2,136,880.</b> <b>930,416.</b> <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... <b>6,124,049.</b> <b>11,145,356.</b>	<b>Beginning of Current Year</b> <b>End of Year</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>ANDREA PAYNE MOSER, TREASURER</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>RICHARD HOTZ</b>	Preparer's signature Date <b>05/22/23</b>
	Firm's name ▶ <b>CONSIDINE &amp; CONSIDINE</b> Firm's address ▶ <b>8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00452784</b> Firm's EIN ▶ <b>95-2694444</b> Phone no. <b>619.231.1977</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: VOICES FOR CHILDREN TRANSFORMS THE LIVES OF ABUSED CHILDREN BY PROVIDING THEM WITH COURT APPOINTED SPECIAL ADVOCATES (CASAS).

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 5,184,091. including grants of \$ 94,212. ) (Revenue \$ ) VOICES FOR CHILDREN (VFC) RECRUITS, TRAINS, AND MANAGES OVER 1,600 VOLUNTEERS ANNUALLY TO SERVE AS COURT APPOINTED SPECIAL ADVOCATES (CASAS) AND IS THE ONLY NONPROFIT ORGANIZATION DESIGNATED BY THE STATE OF CALIFORNIA AND THE SUPERIOR COURTS OF SAN DIEGO AND RIVERSIDE COUNTIES TO PROVIDE THESE CASA SERVICES. VFC WAS FOUNDED IN 1980 IN SAN DIEGO COUNTY, AND SINCE 2015, HAS ALSO OPERATED THE CASA PROGRAM FOR RIVERSIDE COUNTY. CASA VOLUNTEERS PLAY AN IMPORTANT ROLE IN THE FOSTER CARE SYSTEM, BUILDING TRUSTING RELATIONSHIPS WITH CHILDREN AND INTERFACING WITH THE PROFESSIONALS IN ORDER TO IDENTIFY AND PROTECT THE BEST INTERESTS OF CHILDREN IN FOSTER CARE WHO HAVE EXPERIENCED ABUSE, NEGLECT, OR ABANDONMENT. CURRENTLY ALL OF THE NEARLY 5,000 CHILDREN IN SAN DIEGO COUNTY FOSTER CARE RECEIVE ASSESSMENT SERVICES, AND OVER

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

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

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

4e Total program service expenses 5,184,091.

**Part IV Checklist of Required Schedules**

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



**Part IV Checklist of Required Schedules** (continued)

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (28), 1b (28), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records JAMES SCOFFIN CPA CFO - (858) 569-2019 2851 MEADOW LARK DRIVE, SAN DIEGO, CA 92123

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KELLY DOUGLAS PREISDENT/CEO	50.00			X			242,368.	0.	0.	
(2) REBECCA RADER OFFICER	40.00			X			147,693.	0.	0.	
(3) JESSICA MUNOZ EXECUTIVE DIRECTOR	40.00			X			124,617.	0.	0.	
(4) STEPHEN MOORE CHIEF PROGRAM OFFICER	40.00			X			120,220.	0.	0.	
(5) JAMES SCOFFIN CFO	20.00			X			80,674.	0.	0.	
(6) ANNEELISE GOETZ, ESQ CHAIR	1.00	X		X			0.	0.	0.	
(7) ANNETTE BRADBURY VICE CHAIR	1.00	X		X			0.	0.	0.	
(8) GEORGE LAI SECRETARY	1.00	X		X			0.	0.	0.	
(9) ANDREA PAYNE MOSER TREASURER	1.00	X		X			0.	0.	0.	
(10) LUISA AYALA MEMBER	1.00	X					0.	0.	0.	
(11) MARY BENIRSCHKE MEMBER	1.00	X					0.	0.	0.	
(12) RYAN BLAIR MEMBER	1.00	X					0.	0.	0.	
(13) ANDY CHRISTOPHER MEMBER	1.00	X					0.	0.	0.	
(14) PATTY COHEN MEMBER	1.00	X					0.	0.	0.	
(15) SERGIO DEL PRADO MEMBER	1.00	X					0.	0.	0.	
(16) P. RANDOLPH FINCH, JR., ESQ MEMBER	1.00	X					0.	0.	0.	
(17) JENNY LI-HOCHBERG MEMBER	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) THE HON. SUSAN D. HUGUENOR (RET MEMBER)	1.00	X						0.	0.	0.
(19) ERBIN KEITH, ESQ MEMBER	1.00	X						0.	0.	0.
(20) MIA KELLY, ESQ MEMBER	1.00	X						0.	0.	0.
(21) RICHARD KINTZ, ESQ MEMBER	1.00	X						0.	0.	0.
(22) JENNY MCKENNA MEMBER	1.00	X						0.	0.	0.
(23) KATHERINE NICOLETTI MEMBER	1.00	X						0.	0.	0.
(24) HOLLIS R. PETERSON, ESQ MEMBER	1.00	X						0.	0.	0.
(25) NANCY R. PFEIFFER MEMBER	1.00	X						0.	0.	0.
(26) KRISTI PFISTER MEMBER	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								715,572.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								715,572.	0.	0.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (checkboxes for Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes entries for Penny E. Robbins, Monique Rodriguez, Laura Roos, Lauree Sahba, Katie Sullivan, Ted Tchang, and Lise N. Wilson, Esq.

Total to Part VII, Section A, line 1c .....

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	2,466,580.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	2,953,410.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	6,483,723.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 663,865.				
	<b>h Total.</b> Add lines 1a-1f .....		11,903,713.				
<b>Program Service Revenue</b>	<b>2 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		20,735.			20,735.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	1,275.				
<b>c</b> Gain or (loss) .....	<b>7c</b>	-1,275.					
<b>d</b> Net gain or (loss) .....			-1,275.		-1,275.		
<b>8 a</b> Gross income from fundraising events (not including \$ 2,466,580. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		242,775.				
			443,968.				
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....			-201,193.		-201,193.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....			11,721,980.	0.	0.	-181,733.	

**Part IX Statement of Functional Expenses**

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	94,212.	94,212.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	763,004.	392,717.	125,415.	244,872.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	3,903,422.	3,205,732.	257,586.	440,104.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	298,759.	232,242.	27,756.	38,761.
<b>10</b> Payroll taxes	350,502.	274,089.	26,721.	49,692.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	27,100.	9,309.	13,955.	3,836.
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	1,821.		1,821.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	25,528.	8,769.	13,145.	3,614.
<b>12</b> Advertising and promotion	204,404.	204,404.		
<b>13</b> Office expenses	32,319.	29,378.	2,521.	420.
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	396,804.	312,789.	30,825.	53,190.
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	63,765.	50,227.	4,967.	8,571.
<b>23</b> Insurance	57,527.	57,527.		
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>MILEAGE &amp; MEALS</b>	111,440.	104,207.	4,164.	3,069.
<b>b</b> <b>DUES &amp; SUBSCRIPTIONS</b>	94,920.	53,333.	15,010.	26,577.
<b>c</b> <b>TELEPHONE</b>	62,030.	51,412.	4,446.	6,172.
<b>d</b> <b>EQUIPMENT &amp; MAINTENACE</b>	38,689.	37,571.	136.	982.
<b>e</b> All other expenses	110,147.	66,173.	6,403.	37,571.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	6,636,393.	5,184,091.	534,871.	917,431.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				



**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,960,109.	<b>1</b>	1,990,869.
	<b>2</b> Savings and temporary cash investments .....	3,698,020.	<b>2</b>	5,509,075.
	<b>3</b> Pledges and grants receivable, net .....	1,951,170.	<b>3</b>	3,871,355.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	121,380.	<b>9</b>	153,225.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 838,501.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 612,512.	151,794.	<b>10c</b> 225,989.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	348,231.	<b>13</b>	296,234.
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	30,225.	<b>15</b>	29,025.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	8,260,929.	<b>16</b>	12,075,772.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	620,869.	<b>17</b>	506,122.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	569,054.	<b>19</b>	372,922.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	946,957.	<b>25</b>	51,372.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,136,880.	<b>26</b>	930,416.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	5,704,697.	<b>27</b>	8,138,288.
	<b>28</b> Net assets with donor restrictions .....	419,352.	<b>28</b>	3,007,068.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	6,124,049.	<b>32</b>	11,145,356.
<b>33</b> Total liabilities and net assets/fund balances .....	8,260,929.	<b>33</b>	12,075,772.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,721,980.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,636,393.
3	Revenue less expenses. Subtract line 2 from line 1	3	5,085,587.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,124,049.
5	Net unrealized gains (losses) on investments	5	-64,280.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,145,356.

**Part XII Financial Statements and Reporting**

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

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

Form 990 (2021)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

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

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

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4,722,433.	4,410,663.	5,396,585.	8,584,085.	8,563,081.	31,676,847.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	4,722,433.	4,410,663.	5,396,585.	8,584,085.	8,563,081.	31,676,847.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						3,901,973.
<b>6 Public support.</b> Subtract line 5 from line 4.						27,774,874.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	4,722,433.	4,410,663.	5,396,585.	8,584,085.	8,563,081.	31,676,847.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	13,031.	21,140.	20,322.	24,535.	20,735.	99,763.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						31,776,610.

**12** Gross receipts from related activities, etc. (see instructions) ..... **12**

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

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)).....	<b>14</b>	87.41 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	93.48 %

**16a 33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**b 33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**17a 10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....

**b 10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....

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

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

**Section C. Computation of Public Support Percentage**

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

**Section D. Computation of Investment Income Percentage**

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

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

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

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

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

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

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

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

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



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

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

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

**Part VI**

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

Multiple horizontal lines for supplemental information.

**Schedule A**

**Identification of Excess Contributions  
Included on Part II, Line 5**

**2021**

**\*\* Do Not File \*\***

**\*\*\* Not Open to Public Inspection \*\*\***

Contributor's Name	Total Contributions	Excess Contributions
ANONYMOUS	1,025,000.	389,468.
GEORGE LAI	1,283,569.	648,037.
DAVID J. DUNN	3,500,000.	2,864,468.
Total Excess Contributions to Schedule A, Part II, Line 5 .....		3,901,973.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization  <b>VOICES FOR CHILDREN</b>	Employer identification number  <b>95-3786047</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>847,404.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>355,969.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>3,500,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>598,922.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>250,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>VOICES FOR CHILDREN</b>	Employer identification number  <b>95-3786047</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization  <b>VOICES FOR CHILDREN</b>	Employer identification number  <b>95-3786047</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, acreage, modified easements, states, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i) and (ii).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts for revenue and assets.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021



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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	365,782.	162,500.	162,500.	162,500.	100,000.
b Contributions		115,308.			62,500.
c Net investment earnings, gains, and losses	-47,070.	89,458.		5,127.	
d Grants or scholarships					
e Other expenditures for facilities and programs				4,374.	
f Administrative expenses	1,821.	1,484.		753.	
g End of year balance	316,891.	365,782.	162,500.	162,500.	162,500.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  38.3854 %
  - b Permanent endowment  61.6150 %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/>            |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		838,501.	612,512.	225,989.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				225,989.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	51,372.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	51,372.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	11,939,163.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-64,280.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	29,007.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	254,277.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	219,004.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	11,720,159.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	1,821.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	1,821.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	11,721,980.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	6,917,856.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	29,007.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	254,277.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	283,284.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	6,634,572.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	1,821.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	1,821.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	6,636,393.

**Part XIII Supplemental Information.**

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

**PART X, LINE 2:**

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS WHICH PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITION AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. AS OF JUNE 30, 2022 AND 2021, THE ORGANIZATION HAS NOT ACCRUED INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS. THE ORGANIZATION FILES TAX RETURNS IN THE U.S. FEDERAL JURISDICTION AND THE STATE OF CALIFORNIA.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

SPECIAL EVENT EXPENSES 443,968.

**Part XIII** Supplemental Information *(continued)*

SPECIAL EVENT DIRECT BENEFIT TO DONORS -189,691.

TOTAL TO SCHEDULE D, PART XI, LINE 2D 254,277.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES 443,968.

SPECIAL EVENT DIRECT BENEFIT TO DONORS -189,691.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 254,277.

Multiple horizontal lines for supplemental information.

SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2021

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization VOICES FOR CHILDREN

Employer identification number 95-3786047

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of non-government grants
f Solicitation of government grants
g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		STARRY STARRY NIGHT (event type)	UPLIFTING VOICES (event type)	2 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	2,124,095.	375,855.	209,405.	2,709,355.
	2	Less: Contributions	1,934,295.	354,215.	178,070.	2,466,580.
	3	Gross income (line 1 minus line 2)	189,800.	21,640.	31,335.	242,775.
Direct Expenses	4	Cash prizes	2,776.			2,776.
	5	Noncash prizes				
	6	Rent/facility costs	266,281.	11,084.	35,500.	312,865.
	7	Food and beverages		10,424.		10,424.
	8	Entertainment				
	9	Other direct expenses	75,535.	31,342.	11,026.	117,903.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				443,968.
11	Net income summary. Subtract line 10 from line 3, column (d)				-201,193.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: CA

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

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

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

b If "Yes," explain: \_\_\_\_\_

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

a The organization's facility	<b>13a</b>	%
b An outside facility	<b>13b</b>	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_





SCHEDULE I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

VOICES FOR CHILDREN

Employer identification number  
95-3786047

**Part I** General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶
- 3 Enter total number of other organizations listed in the line 1 table ..... ▶

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

Schedule I (Form 990) 2021



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization

**VOICES FOR CHILDREN**

Employer identification number

**95-3786047**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                     | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KELLY DOUGLAS PREISIDENT/CEO	(i)	242,368.	0.	0.	0.	0.	242,368.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Multiple horizontal lines for supplemental information.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

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

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	16	635,035.	
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( <u>SUPPLIES</u> )	X	14	21,107.	
26	Other ▶ ( <u>EVENT TICKETS</u> )	X	2	7,723.	
27	Other ▶ ( )				
28	Other ▶ ( )				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2021

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

Multiple horizontal lines for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

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

2,625 OF THE 3,628 CHILDREN IN URGENT NEED OF ADVOCACY RECEIVE CASAS OR  
CASE LIAISON SUPPORT. IN ADDITION, 486 CHILDREN IN RIVERSIDE COUNTY  
ARE BEING SERVED BY CASAS. CASAS WORK CLOSELY WITH VFC STAFF TO  
PREPARE REPORTS FOR EACH JUVENILE COURT HEARING, AND DEVELOP  
APPROPRIATE ADVOCACY PLANS FOR THE CHILDREN. THIS INFORMATION HELPS  
SUPERIOR COURT JUDGES MAKE THE MOST INFORMED DECISIONS TO HELP EACH  
CHILD BE SAFE, HEALTHY, AND SUCCESSFUL. IN ADDITION, THE CASE FILES OF  
ALL CHILDREN IN SAN DIEGO COUNTY FOSTER CARE ARE REVIEWED ANNUALLY, AND  
THOUSANDS OF REPORTS ARE WRITTEN AND FILED THAT EVALUATE, UPDATE, AND  
PRIORITIZE CHILDREN'S CASES, WITH THE ULTIMATE GOAL OF MATCHING THEM  
WITH TRAINED CASA VOLUNTEERS.

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

THE ORGANIZATION'S GOVERNING BODY CONDUCTS A REVIEW OF FORM 990. UPON  
ACCEPTANCE FORM 990 IS FILED.

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

ALL BOARD MEMBERS UPON ELECTION TO THE BOARD ARE PROVIDED WITH OUR FORMAL  
WRITTEN CONFLICT OF INTEREST POLICY. WE RETAIN SIGNED STATEMENTS FROM EACH  
MEMBER CONFIRMING THAT THEY HAVE READ THE CONFLICT OF INTEREST POLICY AND  
AGREE TO ABIDE BY ITS TERMS AND CONDITIONS.

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

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

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

Schedule O (Form 990) 2021

132211 11-11-21



Name of the organization VOICES FOR CHILDREN	Employer identification number 95-3786047
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APPROVAL OF THE BUDGET BY THE BOARD.

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

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

FORM 990, PART XII, LINE 2C

THERE WAS NO CHANGE DURING THE YEAR.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

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

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

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

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

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

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

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

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

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

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
200	LAPTOP	11/05/14	SL	5.00		16	702.				702.	702.		0.	702.
201	LAPTOPS	03/05/15	SL	5.00		16	1,705.				1,705.	1,705.		0.	1,705.
202	SHOER OFFICE FURNITURE - DESKS	04/27/15	SL	7.00		16	4,153.				4,153.	3,706.		447.	4,153.
203	COMPUTER EQUIP	04/05/15	SL	5.00		16	632.				632.	632.		0.	632.
204	DELL DESKTOPS	06/03/15	SL	5.00		16	6,986.				6,986.	6,986.		0.	6,986.
205	DELL DESKTOPS	06/04/15	SL	5.00		16	6,997.				6,997.	6,997.		0.	6,997.
206	DELL DESKTOPS	06/12/15	SL	5.00		16	3,223.				3,223.	3,223.		0.	3,223.
207	DELL DESKTOPS	06/12/15	SL	5.00		16	3,868.				3,868.	3,868.		0.	3,868.
208	LATERAL FILES - SHORE	06/30/15	SL	7.00		16	1,239.				1,239.	1,077.		162.	1,239.
209	DELL DESKTOPS	09/05/15	SL	5.00		16	739.				739.	739.		0.	739.
210	CARPET	06/30/16	SL	7.00		16	10,718.				10,718.	7,783.		1,531.	9,314.
211	PORTBALE PROJECTOR	06/30/16	SL	5.00		16	856.				856.	856.		0.	856.
212	DONATED ARTWORK	06/15/16	SL	7.00		16	12,285.				12,285.	8,920.		1,755.	10,675.
213	PRINTER - COURT REPORTS	09/05/16	SL	5.00		16	765.				765.	740.		25.	765.
214	COMPUTER	11/05/16	SL	5.00		16	458.				458.	429.		29.	458.
215	DONOR WALL	12/07/16	SL	7.00		16	700.				700.	458.		100.	558.
216	COMPUTER	12/05/16	SL	5.00		16	578.				578.	531.		47.	578.
217	2 INSPIRON 3650 COMPUTERS	01/05/17	SL	5.00		16	1,071.				1,071.	963.		108.	1,071.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
218	1 DELL INSPIRON COMPUTER	01/05/17	SL	5.00		16	612.				612.	549.		63.	612.
219	DONOR WALL	02/09/17	SL	7.00		16	2,150.				2,150.	1,356.		307.	1,663.
220	DONOR WALL	03/01/17	SL	7.00		16	2,150.				2,150.	1,330.		307.	1,637.
221	TYCO INTGRTD SECURITY SYS - NEW ACCESS CONTROL	03/02/17	SL	5.00		16	4,433.				4,433.	3,844.		589.	4,433.
222	LAPTOPS - QTY 3	03/05/17	SL	5.00		16	2,051.				2,051.	1,777.		274.	2,051.
223	LAPTOPS - QTY 3	03/05/17	SL	5.00		16	1,740.				1,740.	1,508.		232.	1,740.
224	PRINTER-LASERJET	03/05/17	SL	5.00		16	663.				663.	576.		87.	663.
225	COMPUTER	04/05/17	SL	5.00		16	689.				689.	586.		103.	689.
226	TYCO ALARM SYSTEM	05/01/17	SL	5.00		16	19,201.				19,201.	14,727.		3,200.	17,927.
227	FURNITURE	09/28/17	SL	7.00		16	542.				542.	295.		77.	372.
228	COMPUTER	10/28/17	SL	5.00		16	630.				630.	473.		126.	599.
229	EQUIPMENT - CAMERA LENS	02/13/18	SL	5.00		16	700.				700.	478.		140.	618.
230	EQUIPMENT - CAMERA	02/28/18	SL	5.00		16	1,380.				1,380.	943.		276.	1,219.
231	COMPUTER	03/28/18	SL	5.00		16	638.				638.	427.		128.	555.
232	TELEPHONE DEPOSIT	07/01/18	SL	5.00		16	30,310.				30,310.	18,186.		6,062.	24,248.
233	FURNITURE	06/12/18	SL	7.00		16	1,671.				1,671.	737.		239.	976.
234	DELL BUSINESS	07/01/18	SL	5.00		16	23,142.				23,142.	13,884.		4,628.	18,512.
235	COMPUTER - MACBOOK	07/28/18	SL	5.00		16	2,063.				2,063.	1,204.		413.	1,617.



2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

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236	TELEPHONE - TELDATA SYSTEM	07/17/18	SL	5.00		16	15,059.				15,059.	8,785.		3,012.	11,797.
237	COMPUTER	07/20/18	SL	5.00		16	648.				648.	379.		130.	509.
238	COMPUTER EQUIP	09/18/18	SL	5.00		16	740.				740.	407.		148.	555.
239	COMPUTER EQUIP	09/28/18	SL	5.00		16	2,178.				2,178.	1,199.		436.	1,635.
240	COPIER	10/08/18	SL	5.00		16	4,843.				4,843.	2,664.		969.	3,633.
241	EQUIPMENT	10/28/18	SL	5.00		16	614.				614.	328.		123.	451.
242	FURNITURE	11/28/18	SL	7.00		16	2,230.				2,230.	824.		319.	1,143.
243	COMPUTER EQUIP	11/28/18	SL	5.00		16	2,300.				2,300.	1,188.		460.	1,648.
244	CHAIR RAIL	12/18/18	SL	7.00		16	890.				890.	318.		127.	445.
245	LAPTOP	02/13/19	SL	5.00		16	36,156.				36,156.	15,890.		7,231.	23,121.
246	COMPUTERS	05/28/19	SL	5.00		16	1,661.				1,661.	692.		332.	1,024.
247	COMPUTERS	09/28/19	SL	5.00		16	2,052.				2,052.	718.		410.	1,128.
248	TELDATA PHONES FOR MEDOWLARK	12/17/19	SL	5.00		16	1,022.				1,022.	306.		204.	510.
249	LENOVO LAPTOPS	01/14/20	SL	5.00		16	20,051.				20,051.	5,066.		4,010.	9,076.
250	LENOVO LAPTOPS	02/01/20	SL	5.00		16	5,629.				5,629.	1,595.		1,126.	2,721.
251	COMPUTERS	05/28/20	SL	5.00		16	2,423.				2,423.	525.		485.	1,010.
252	COMPUTERS	05/28/20	SL	5.00		16	2,850.				2,850.	618.		570.	1,188.
253	COMPUTERS	05/28/20	SL	5.00		16	1,468.				1,468.	318.		294.	612.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
254	FURNITURE	07/01/20	SL	7.00		16	2,239.				2,239.	320.		320.	640.
255	FURNITURE	07/28/19	SL	7.00		16	1,371.				1,371.	376.		196.	572.
256	COMPUTERS	07/28/19	SL	5.00		16	712.				712.	273.		142.	415.
257	CDW - SERVER	08/19/20	SL	5.00		16	16,762.				16,762.	2,794.		3,352.	6,146.
258	COMPUTERS	10/28/20	SL	5.00		16	1,454.				1,454.	194.		291.	485.
259	COMPUTERS	04/28/21	SL	5.00		16	2,151.				2,151.	72.		430.	502.
260	BKM DONATRED FURNITURE	11/01/20	SL	7.00		16	27,000.				27,000.	2,571.		3,857.	6,428.
261	FURNITURE - KIDS	11/28/20	SL	5.00		16	658.				658.	77.		132.	209.
262	FURNITURE - KIDS	03/28/21	SL	7.00		16	2,387.				2,387.	85.		341.	426.
263	FURNITURE - KIDS	04/06/21	SL	7.00		16	552.				552.	20.		79.	99.
264	FURNITURE - KIDS	05/28/21	SL	7.00		16	240.				240.	3.		34.	37.
265	LOBBY SIGNAGE	06/08/21	SL	7.00		16	1,330.				1,330.	16.		190.	206.
266	LOBBY TV	06/22/21	SL	5.00		16	1,226.				1,226.			245.	245.
267	COMPUTERS	07/28/21	SL	5.00		16	1,815.				1,815.			363.	363.
268	FURNITURE	08/10/21	SL	5.00		16	1,330.				1,330.			244.	244.
269	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/09/21	SL	5.00		16	3,074.				3,074.			564.	564.
270	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/10/21	SL	5.00		16	12,299.				12,299.			2,255.	2,255.
271	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/25/21	SL	5.00		16	20,139.				20,139.			3,357.	3,357.

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
272	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/28/21	SL	5.00		16	603.				603.			100.	100.
273	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/28/21	SL	5.00		16	4,096.				4,096.			683.	683.
274	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	09/28/21	SL	5.00		16	2,048.				2,048.			307.	307.
275	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	09/28/21	SL	5.00		16	1,587.				1,587.			238.	238.
276	COMPUTER EQUIPMENT	10/02/21	SL	5.00		16	7,118.				7,118.			1,068.	1,068.
277	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	12/31/21	NC	.000	HY		12,549.				12,549.			0.	
278	COMPUTER EQUIPMENT	01/28/22	SL	5.00		16	6,169.				6,169.			617.	617.
279	COMPUTER EQUIPMENT	02/22/22	SL	5.00		16	1,135.				1,135.			76.	76.
280	COMPUTER EQUIPMENT	02/28/22	SL	5.00		16	6,222.				6,222.			415.	415.
281	COMPUTER EQUIPMENT	02/28/22	SL	5.00		16	2,707.				2,707.			180.	180.
282	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	02/28/22	NC	.000	HY		7,678.				7,678.			0.	
283	COMPUTER EQUIPMENT (FOR MONTH OF MARCH)	04/20/22	SL	5.00		16	28,928.				28,928.			1,413.	1,413.
284	FURNITURE (RS)	04/28/22	SL	7.00		16	3,325.				3,325.			119.	119.
285	FURNITURE (RS)	05/28/22	SL	7.00		16	2,784.				2,784.			66.	66.
286	COMPUER EQUIPMENT	05/28/22	SL	5.00		16	6,901.				6,901.			230.	230.
287	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	06/30/22	NC	.000	HY		5,453.				5,453.			0.	
	* TOTAL 990 PAGE 10 DEPR						838,501.				838,501.	548,747.		63,765.	612,512.



Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

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

Attachment Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

VOICES FOR CHILDREN

FORM 990 PAGE 10

95-3786047

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

Table with 5 columns: Line number, Description, (b) Cost, (c) Elected cost, and Amount. Includes lines 1-13 for Section 179 election.

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

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

Table with 3 columns: Line number, Description, and Amount. Includes lines 14-16 for special depreciation.

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

Section A

Table with 2 columns: Line number, Description, and Amount. Includes lines 17-18 for MACRS deductions.

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

Table with 3 columns: Line number, Description, and Amount. Includes lines 21-23 for summary.

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

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

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

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

(D) - Asset disposed

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

2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

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

(D) - Asset disposed

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



2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
171	COMPUTER	063013	SL	5.00	447.		447.	447.	0.
172	COMPUTER	063013	SL	5.00	223.		223.	223.	0.
173	COMPUTERS	100513	SL	5.00	717.		717.	717.	0.
174	FURNITURE	101613	SL	7.00	3,395.		3,395.	3,395.	0.
175	FURNITURE	103113	SL	7.00	580.		580.	580.	0.
176	DONATED FURNITURE	103113	SL	7.00	3,598.		3,598.	3,344.	0.
177	3 DELL XPS WORKSTATIONS	110313	SL	5.00	2,197.		2,197.	2,197.	0.
178	6 VIEWSONIC MONITORS	110513	SL	5.00	748.		748.	748.	0.
179	TECHSOUP - SOFTWARE LICENSE	110613	SL	5.00	820.		820.	820.	0.
	GM BUSINESS INTERIORS - CUBICLE								
180	PARTS	121313	SL	7.00	1,537.		1,537.	1,537.	0.
181	CASA MANAGER SOFTWARE	120913	SL	5.00	43,390.		43,390.	43,390.	0.
182	OFFICE FURNITURE - MIRAMAR OFFICE	010614	SL	7.00	700.		700.	700.	0.
183	COMPUTER EQUIPMENT	020614	SL	5.00	518.		518.	518.	0.
184	8 DELL INSERION LAPTOPS	040314	SL	5.00	3,751.		3,751.	3,751.	0.
185	COMPUTER EQUIPMENT	040614	SL	5.00	525.		525.	525.	0.
186	5 KOBE MOBILE TRAINING TABLES	050614	SL	7.00	959.		959.	959.	0.
187	3 DELL XPS 8700 DESKTOPS	050314	SL	5.00	2,188.		2,188.	2,188.	0.
188	DELL DESKTOP + 3 VIEWSONIC MONITORS	050514	SL	5.00	1,198.		1,198.	1,198.	0.
196	DESKS	081414	SL	7.00	1,597.		1,597.	1,597.	0.
197	APPLE IPADS	080614	SL	5.00	1,516.		1,516.	1,516.	0.
198	CASA MANAGER CUSTOMIZATION	082214	SL	5.00	1,155.		1,155.	1,155.	0.
199	12 DELL XPS 8700 WORKSTATIONS	090314	SL	5.00	9,467.		9,467.	9,467.	0.
200	LAPTOP	110514	SL	5.00	702.		702.	702.	0.
201	LAPTOPS	030515	SL	5.00	1,705.		1,705.	1,705.	0.
202	SHOER OFFICE FURNITURE - DESKS	042715	SL	7.00	4,153.		4,153.	4,153.	0.
203	COMPUTER EQUIP	040515	SL	5.00	632.		632.	632.	0.
204	DELL DESKTOPS	060315	SL	5.00	6,986.		6,986.	6,986.	0.
205	DELL DESKTOPS	060415	SL	5.00	6,997.		6,997.	6,997.	0.
206	DELL DESKTOPS	061215	SL	5.00	3,223.		3,223.	3,223.	0.
207	DELL DESKTOPS	061215	SL	5.00	3,868.		3,868.	3,868.	0.
208	LATERAL FILES - SHORE	063015	SL	7.00	1,239.		1,239.	1,239.	0.
209	DELL DESKTOPS	090515	SL	5.00	739.		739.	739.	0.
210	CARPET	063016	SL	7.00	10,718.		10,718.	9,314.	1,404.

(D) - Asset disposed

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

2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
211	PORTBALE PROJECTOR	063016	SL	5.00	856.		856.	856.	0.
212	DONATED ARTWORK	061516	SL	7.00	12,285.		12,285.	10,675.	1,610.
213	PRINTER - COURT REPORTS	090516	SL	5.00	765.		765.	765.	0.
214	COMPUTER	110516	SL	5.00	458.		458.	458.	0.
215	DONOR WALL	120716	SL	7.00	700.		700.	558.	100.
216	COMPUTER	120516	SL	5.00	578.		578.	578.	0.
217	2 INSPIRON 3650 COMPUTERS	010517	SL	5.00	1,071.		1,071.	1,071.	0.
218	1 DELL INSPIRON COMPUTER	010517	SL	5.00	612.		612.	612.	0.
219	DONOR WALL	020917	SL	7.00	2,150.		2,150.	1,663.	307.
220	DONOR WALL	030117	SL	7.00	2,150.		2,150.	1,637.	307.
	TYCO INTGRTD SECURITY SYS - NEW								
221	ACCESS CONTROL	030217	SL	5.00	4,433.		4,433.	4,433.	0.
222	LAPTOPS - QTY 3	030517	SL	5.00	2,051.		2,051.	2,051.	0.
223	LAPTOPS - QTY 3	030517	SL	5.00	1,740.		1,740.	1,740.	0.
224	PRINTER-LASERJET	030517	SL	5.00	663.		663.	663.	0.
225	COMPUTER	040517	SL	5.00	689.		689.	689.	0.
226	TYCO ALARM SYSTEM	050117	SL	5.00	19,201.		19,201.	17,927.	0.
227	FURNITURE	092817	SL	7.00	542.		542.	372.	77.
228	COMPUTER	102817	SL	5.00	630.		630.	599.	31.
229	EQUIPMENT - CAMERA LENS	021318	SL	5.00	700.		700.	618.	82.
230	EQUIPMENT - CAMERA	022818	SL	5.00	1,380.		1,380.	1,219.	161.
231	COMPUTER	032818	SL	5.00	638.		638.	555.	83.
232	TELEPHONE DEPOSIT	070118	SL	5.00	30,310.		30,310.	24,248.	6,062.
233	FURNITURE	061218	SL	7.00	1,671.		1,671.	976.	239.
234	DELL BUSINESS	070118	SL	5.00	23,142.		23,142.	18,512.	4,628.
235	COMPUTER - MACBOOK	072818	SL	5.00	2,063.		2,063.	1,617.	413.
236	TELEPHONE - TELDATA SYSTEM	071718	SL	5.00	15,059.		15,059.	11,797.	3,012.
237	COMPUTER	072018	SL	5.00	648.		648.	509.	130.
238	COMPUTER EQUIP	091818	SL	5.00	740.		740.	555.	148.
239	COMPUTER EQUIP	092818	SL	5.00	2,178.		2,178.	1,635.	436.
240	COPIER	100818	SL	5.00	4,843.		4,843.	3,633.	969.
241	EQUIPMENT	102818	SL	5.00	614.		614.	451.	123.
242	FURNITURE	112818	SL	7.00	2,230.		2,230.	1,143.	319.
243	COMPUTER EQUIP	112818	SL	5.00	2,300.		2,300.	1,648.	460.

(D) - Asset disposed

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

2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
244	CHAIR RAIL	121818	SL	7.00	890.		890.	445.	127.
245	LAPTOP	021319	SL	5.00	36,156.		36,156.	23,121.	7,231.
246	COMPUTERS	052819	SL	5.00	1,661.		1,661.	1,024.	332.
247	COMPUTERS	092819	SL	5.00	2,052.		2,052.	1,128.	410.
248	TELEDATA PHONES FOR MEDOWLARK	121719	SL	5.00	1,022.		1,022.	510.	204.
249	LENOVO LAPTOPS	011420	SL	5.00	20,051.		20,051.	9,076.	4,010.
250	LENOVO LAPTOPS	020120	SL	5.00	5,629.		5,629.	2,721.	1,126.
251	COMPUTERS	052820	SL	5.00	2,423.		2,423.	1,010.	485.
252	COMPUTERS	052820	SL	5.00	2,850.		2,850.	1,188.	570.
253	COMPUTERS	052820	SL	5.00	1,468.		1,468.	612.	294.
254	FURNITURE	070120	SL	7.00	2,239.		2,239.	640.	320.
255	FURNITURE	072819	SL	7.00	1,371.		1,371.	572.	196.
256	COMPUTERS	072819	SL	5.00	712.		712.	415.	142.
257	CDW - SERVER	081920	SL	5.00	16,762.		16,762.	6,146.	3,352.
258	COMPUTERS	102820	SL	5.00	1,454.		1,454.	485.	291.
259	COMPUTERS	042821	SL	5.00	2,151.		2,151.	502.	430.
260	BKM DONATRED FURNITURE	110120	SL	7.00	27,000.		27,000.	6,428.	3,857.
261	FURNITURE - KIDS	112820	SL	5.00	658.		658.	209.	132.
262	FURNITURE - KIDS	032821	SL	7.00	2,387.		2,387.	426.	341.
263	FURNITURE - KIDS	040621	SL	7.00	552.		552.	99.	79.
264	FURNITURE - KIDS	052821	SL	7.00	240.		240.	37.	34.
265	LOBBY SIGNAGE	060821	SL	7.00	1,330.		1,330.	206.	190.
266	LOBBY TV	062221	SL	5.00	1,226.		1,226.	245.	245.
267	COMPUTERS	072821	SL	5.00	1,815.		1,815.	363.	363.
268	FURNITURE	081021	SL	5.00	1,330.		1,330.	244.	266.
269	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	080921	SL	5.00	3,074.		3,074.	564.	615.
270	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	081021	SL	5.00	12,299.		12,299.	2,255.	2,460.
271	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	082521	SL	5.00	20,139.		20,139.	3,357.	4,028.
272	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	082821	SL	5.00	603.		603.	100.	121.

(D) - Asset disposed

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

2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
273	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	082821	SL	5.00	4,096.		4,096.	683.	819.
274	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	092821	SL	5.00	2,048.		2,048.	307.	410.
275	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	092821	SL	5.00	1,587.		1,587.	238.	317.
276	COMPUTER EQUIPMENT	100221	SL	5.00	7,118.		7,118.	1,068.	1,424.
277	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	123121	NC	.000	12,549.		12,549.		0.
278	COMPUTER EQUIPMENT	012822	SL	5.00	6,169.		6,169.	617.	1,234.
279	COMPUTER EQUIPMENT	022222	SL	5.00	1,135.		1,135.	76.	227.
280	COMPUTER EQUIPMENT	022822	SL	5.00	6,222.		6,222.	415.	1,244.
281	COMPUTER EQUIPMENT	022822	SL	5.00	2,707.		2,707.	180.	541.
282	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	022822	NC	.000	7,678.		7,678.		0.
283	COMPUTER EQUIPMENT (FOR MONTH OF MARCH)	042022	SL	5.00	28,928.		28,928.	1,413.	5,786.
284	FURNITURE (RS)	042822	SL	7.00	3,325.		3,325.	119.	475.
285	FURNITURE (RS)	052822	SL	7.00	2,784.		2,784.	66.	398.
286	COMPUER EQUIPMENT	052822	SL	5.00	6,901.		6,901.	230.	1,380.
287	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	063022	NC	.000	5,453.		5,453.		0.
	* TOTAL 990 PAGE 10 DEPR				838,501.		838,501.	612,512.	67,607.

(D) - Asset disposed

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



**Audit Partner in Charge – David Dolan**  
**Audit Firm's Identification Number – 95-2694444**

**VOICES FOR CHILDREN**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION**

	<u>Pages</u>	
I	Index	1
II	Independent auditor's report	2 – 4
III	Statements of financial position	5
IV	Statements of activities and changes in net assets	6 – 7
V	Statements of functional expenses	8 – 9
VI	Statements of cash flows	10
VII	Notes to the financial statements	11 – 25
VIII	Schedule of expenditures of federal awards	26 – 29
IX	Notes to the schedule of expenditures of federal awards	30
X	Schedule of findings and questioned costs	31
XI	Independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	32 – 33
XII	Independent auditor's report on compliance for the major program and internal control over compliance required by the Uniform Guidance	34 – 36

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Voices For Children  
A Nonprofit Organization

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of Voices For Children, a nonprofit organization, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Voices For Children as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

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

**Responsibilities of Management for the Financial Statements**

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

## **Supplementary Information**

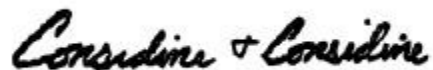
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements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



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

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*. We have also issued our report dated January 5, 2024 on our consideration of Voices For Children's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Voices For Children's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Voices For Children's internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "Considine & Considine". The script is cursive and fluid.

CONSIDINE & CONSIDINE  
An accountancy corporation

January 5, 2024

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2023 AND 2022**

Page 5

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash (note 3)	\$ 10,012,738	\$ 7,499,944
Investments (note 4)	323,442	296,234
Pledges receivable (note 5)	756,232	1,163,264
Grants receivable (note 6)	328,356	382,759
ERC receivable (note 14)	-	382,769
Prepaid expenses	159,222	153,225
	11,579,990	9,878,195
PROPERTY AND EQUIPMENT (NOTE 8)	197,471	225,989
OTHER ASSETS		
Pledges receivable - long term (note 5)	1,269,486	1,942,563
Rent deposit	29,025	29,025
Operating lease right-of-use asset (note 15)	1,870,543	-
	3,169,054	1,971,588
TOTAL ASSETS	14,946,515	12,075,772
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses (note 9)	559,549	506,122
Deferred rent	-	51,372
Deferred revenue	949,197	372,922
Operating lease liability (note 15)	219,915	-
	1,728,661	930,416
LONG-TERM LIABILITIES		
Operating lease liability - long-term (note 15)	1,572,850	-
TOTAL LIABILITIES	3,301,511	930,416
NET ASSETS (NOTE 17)		
Without donor restrictions	9,329,741	8,138,288
With donor restrictions	2,315,263	3,007,068
TOTAL NET ASSETS	11,645,004	11,145,356
TOTAL LIABILITIES AND NET ASSETS	\$ 14,946,515	\$ 12,075,772

See accompanying notes

**VOICES FOR CHILDREN**  
**A NONPROFIT ORGANIZATION**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Page 6

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
REVENUE			
Gifts and contributions	\$ 3,170,916	\$ 49,840	\$ 3,220,756
Special events, net (note 12)			
(Less: direct benefit to donors of \$202,084)	2,212,402	-	2,212,402
Government funding	2,562,488	-	2,562,488
Contributed goods, services, and facilities	62,607	-	62,607
Investment return (note 4)	203,299	17,307	220,606
	<u>8,211,712</u>	<u>67,147</u>	<u>8,278,859</u>
TOTAL REVENUE			
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	758,952	(758,952)	-
OPERATING EXPENSES			
Program services	5,783,261	-	5,783,261
Management and general	625,292	-	625,292
Fundraising	1,370,658	-	1,370,658
	<u>7,779,211</u>	<u>-</u>	<u>7,779,211</u>
CHANGE IN NET ASSETS	1,191,453	(691,805)	499,648
NET ASSETS, BEGINNING	<u>8,138,288</u>	<u>3,007,068</u>	<u>11,145,356</u>
NET ASSETS, ENDING	<u>\$ 9,329,741</u>	<u>\$ 2,315,263</u>	<u>\$ 11,645,004</u>

See accompanying notes

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

Page 7

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

See accompanying notes

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2023**

Page 8

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
<b>EXPENSES</b>				
Operating				
Children's assistance fund	\$ 63,817	\$ -	\$ -	\$ 63,817
Credit card fees	-	-	30,042	30,042
Dues and subscriptions	52,878	25,132	30,094	108,104
Employee benefits	318,149	43,615	57,269	419,033
Equipment and maintenance	37,036	237	732	38,005
Insurance	66,340	-	-	66,340
Marketing	208,494	-	-	208,494
Materials	45,812	4,218	3,031	53,061
Mileage and meals	137,284	3,907	4,100	145,291
Office supplies	29,792	3,031	3,007	35,830
Payroll taxes	291,929	30,055	60,847	382,831
Printing	8,542	54	1,515	10,111
Postage	8,780	-	2,427	11,207
Professional services	19,768	33,090	14,312	67,170
Leasing costs	302,871	25,634	44,236	372,741
Salaries	4,034,068	445,666	832,033	5,311,767
Telephone	52,272	4,452	6,447	63,171
Workers' compensation	10,131	1,119	2,090	13,340
Special Events				
Catering			8,588	8,588
Other event costs			28,658	28,658
Outside services			84,287	84,287
Printing			13,456	13,456
Site and equipment rental			336,800	336,800
In-Kind Donations				
Event tickets	9,893	-	-	9,893
Supplies	25,357	-	-	25,357
<b>TOTAL EXPENSES</b>				
BEFORE DEPRECIATION	5,723,213	620,210	1,563,971	7,907,394
Depreciation	60,048	5,082	8,771	73,901
<b>TOTAL EXPENSES</b>	5,783,261	625,292	1,572,742	7,981,295
Less: Direct benefits to donors at special events included in revenue	-	-	(202,084)	(202,084)
<b>TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES</b>	<u>\$ 5,783,261</u>	<u>\$ 625,292</u>	<u>\$ 1,370,658</u>	<u>\$ 7,779,211</u>

See accompanying notes

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

Page 9

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

See accompanying notes

**VOICES FOR CHILDREN**  
**A NONPROFIT ORGANIZATION**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

Page 10

	2023	2022
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	\$ 499,648	\$ 5,021,307
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation and amortization	73,901	63,765
Net unrealized (gain)/loss on investments	(18,705)	64,280
Donations of marketable securities included in contributions	(346,008)	(633,760)
PPP loan forgiveness	-	(874,052)
Change in operating assets and liabilities:		
Pledges receivable	1,080,109	(2,650,650)
Grants receivable	54,403	(59,989)
Prepaid expenses	(5,997)	(31,845)
Other receivable	382,769	790,454
Other assets	-	1,200
Operating lease right-of-use asset	(77,778)	-
Accrued expenses	53,427	(114,747)
Deferred rent	(51,372)	(21,533)
Deferred revenue	576,275	(196,132)
	<u>1,721,024</u>	<u>(3,663,009)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,220,672	1,358,298
CASH FLOWS PROVIDED BY INVESTING ACTIVITIES		
Purchase of property and equipment	(45,383)	(137,960)
Proceeds on sale of marketable securities	498,255	793,035
Purchase of marketable securities	(160,750)	(171,558)
	<u>292,122</u>	<u>483,517</u>
NET INCREASE IN CASH	2,512,794	1,841,815
CASH, BEGINNING OF YEAR	<u>7,499,944</u>	<u>5,658,129</u>
CASH, END OF YEAR	<u>\$ 10,012,738</u>	<u>\$ 7,499,944</u>
SUPPLEMENTAL DISCLOSURES:		
Taxes paid	\$ -	\$ -
Interest paid	\$ -	\$ -

See note 15 for noncash transactions related to operating leases

See accompanying notes

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**Page 11**

**NOTE 1 THE ORGANIZATION**

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

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Net assets without donor restrictions include amounts that have been designated by the Board of Directors as an endowment for the purpose of securing the Organization's long term financial viability.

Net assets with donor restrictions - Net assets with donor restrictions consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. These net assets also includes amounts that are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization. Some donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.



**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**Page 12**

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

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

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

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

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

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

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

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 13

Pledges Receivables - Pledges receivables consist of unconditional promises to give and are recorded in the year the promise is made. Conditional promises are not recognized until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization provides for probable losses on pledges receivable using the allowance method. The allowance is determined based on management's experience and collection efforts. Management has determined all pledges to be collectible at June 30, 2023 and 2022.

The discounts on pledge receivables are computed using the estimated market interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The interest rate used in computing the discount of estimated future cash flows was 4% for pledges received in 2023 and 2022.

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

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

	2023	2022
Donated facilities	\$ 27,357	\$ 27,357
Event tickets	9,893	7,723
Professional services	-	1,650
Other miscellaneous contributions	25,357	21,107
	\$ 62,607	\$ 57,837

An integral component of the Organization's work with foster children is its network of almost 1,000 volunteers. Many volunteers dedicate 20-25 hours or more each month to their activities with foster children and the Organization tracks their reported hours. For fiscal years ending June 30, 2023 and 2022, the combined donated hours reported by all the Organization's volunteers totaled approximately 120,000 and 117,000, respectively. The value of these hours is substantial, as the Independent Sector values similar services in California at \$37.32 per hour as of 2022, the most recent data available (the Independent Sector's volunteer value is based on the hourly earnings provided by the Bureau of Labor Statistics, indexed to determine state's values, and increased by 15.4 percent estimated for fringe benefits). The Organization's volunteers are highly trained and closely supervised in their court advocacy and assessment activities; however, they do not meet the criteria under generally accepted accounting principles to be recorded as donated services.

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

**Page 14**

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

Advertising Costs - The Organization expenses advertising costs as incurred. Advertising expense for the years ended June 30, 2023 and 2022 was \$208,494 and \$204,405 respectively, and consisted of commercial and printed advertisements.

Income Taxes - The Organization is exempt from federal and state of California income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, no provision has been made for federal income taxes in the accompanying financial statements. The Organization follows accounting standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt-organization tax returns are more likely than not to be sustained upon examination. As of June 30, 2023 and 2022, the Organization has not accrued interest or penalties related to uncertain tax positions. The Organization files tax returns in the U.S. Federal jurisdiction and the State of California.

Recent accounting pronouncements

In February 2016, FASB issued ASU 2016-02 Leases (Topic 842). In July 2018, FASB issued two updates to ASU 2016-02, ASU 2018-10, Codification Improvements to Topic 842 Leases, and ASU 2018-11, Leases (Topic 842): Targeted Improvements. The new standard is effective for fiscal years beginning after December 15, 2021. The Organization adopted Topic 842 as of July 1, 2022 by recognizing and measuring leases at the adoption date with cumulative effect of initially applying the guidance recognized at the date of the initial application and as a result did not restate the prior periods presented in the financial statements. The Organization elected certain practical expedients permitted under the transitional guidance, including retaining historical lease classification, evaluating whether any expired contracts are or contain leases, and not applying hindsight in determining the lease term. Lastly, the Organization elected the short-term lease exception for all classes of assets, and therefore does not apply the recognition requirements for lease of 12 months or less. Options to renew a lease are only included in the lease term to the extent those options are reasonable certain to be exercised. The accounting model for lessors did not significantly change as a result of ASU 2016-02.

The Organization categorizes long-term leases as either operating or finance. Finance leases are generally those leases that allow the Organization to substantially utilize or pay for the entire asset of its estimated life. The Organization had no finance leases at June 30, 2023.

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 15

Leases with a term greater than one year are recognized on the balance sheet as right-of-use (ROU) assets and short-term and long-term lease liabilities, as applicable. Operating lease liabilities and their corresponding ROU assets are initially recorded based on the present value of lease payments over the term of the lease. The rate implicit in lease contracts is typically not readily determinable and, as a result, the Organization utilizes the treasury yield rate to discount lease payments.

**NOTE 3 CASH**

The Organization maintains its cash in two national financial institutions. Accounts at these institutions are partially insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2023 and 2022, the Organization had approximately \$1,300,000 and \$5,519,000, respectively, in excess of their insured limits at the financial institutions. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

**NOTE 4 INVESTMENTS**

Investments consist of the following:

<u>2023</u>	<u>Cost</u>	<u>Fair value</u>
Bond funds	\$ 84,707	\$ 77,068
Equity funds	244,197	246,374
	<u>\$ 328,904</u>	<u>\$ 323,442</u>

<u>2022</u>	<u>Cost</u>	<u>Fair value</u>
Bond funds	\$ 88,294	\$ 81,747
Equity funds	247,099	214,487
	<u>\$ 335,393</u>	<u>\$ 296,234</u>

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

	<u>2023</u>	<u>2022</u>
Net realized and unrealized gain/(loss) on investments	\$ 16,436	\$ (65,556)
Interest and dividends	205,816	20,736
Less: investment fees	(1,646)	(1,821)
	<u>\$ 220,606</u>	<u>\$ (46,641)</u>

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 16

**NOTE 5 PLEDGES RECEIVABLE**

Pledges receivable consist of the following at June 30:

	2023	2022
Pledges receivable - due in less than one year	\$ 756,232	\$ 1,163,264
*Pledges receivable - due in excess of one year	1,400,000	2,100,000
	2,156,232	3,263,264
Less: discount	(130,514)	(157,437)
	\$ 2,025,718	\$ 3,105,827

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

	2023	\$ 756,232
	2024	700,000
	2025	700,000
		\$ 2,156,232

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

**NOTE 6 GRANTS RECEIVABLE**

Grants receivable consists of amounts due from various state agencies for the salaries of certain program employees that have been incurred. As of June 30, 2023 and 2022, amounts due from various state agencies were \$328,356 and \$382,759, respectively. An allowance for doubtful accounts is accounted for using the specific identification method and uncollectible accounts are written-off after all collection attempts have been exhausted. Management believes that all grants receivable were collectible as of June 30, 2023 and 2022, therefore no allowance has been recorded.

**NOTE 7 FAIR VALUE MEASUREMENT**

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

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

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 17

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

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

The Organization uses appropriate valuation techniques based on the available inputs to measure fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

The Organization's policy is to recognize transfers of investments into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2023 and 2022, there were no significant transfers of investments into or out of Level 3.

The investments in mutual funds, bond funds, and exchange traded funds are valued at market prices in active markets and are classified as Level 1.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There are no plan assets requiring the use of level 3 inputs for the years presented and there were no changes in the methods used to measure fair value at June 30, 2023 and 2022.

Financial assets and liabilities carried at fair value at June 30, 2023 and 2022 are classified below in one of three categories described above. The tables below present the balances of assets measured at fair value on a recurring basis.

	2023 Level 1	2023 Level 2	2023 Level 3	2023 Total
Mutual funds	\$ 120,056	\$ -	\$ -	\$ 120,056
Bond funds	77,067	-	-	77,067
Exchange traded funds	126,319	-	-	126,319
	<u>\$ 323,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,442</u>
	2022 Level 1	2022 Level 2	2022 Level 3	2022 Total
Mutual funds	\$ 175,604	\$ -	\$ -	\$ 175,604
Bond funds	81,747	-	-	81,747
Exchange traded funds	38,883	-	-	38,883
	<u>\$ 296,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,234</u>

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 18

**NOTE 8 PROPERTY AND EQUIPMENT**

Major categories of property and equipment are summarized as follows:

	Balance June 30, 2022	Additions	Disposals	Balance June 30, 2023
Office furniture and equipment	\$ 337,228	\$ -	\$ -	\$ 337,228
Computers	454,883	45,383	-	500,266
Phone system	46,390	-	-	46,390
	<u>\$ 838,501</u>	<u>\$ 45,383</u>	<u>\$ -</u>	<u>883,884</u>
Accumulated depreciation				(686,413)
				<u>\$ 197,471</u>

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

Depreciation expense was \$73,901 and \$63,765 for the years ended June 30, 2023 and 2022, respectively.

**NOTE 9 ACCRUED EXPENSES**

Accrued expenses consist of the following:

	2023	2022
Accrued vacation	\$ 392,480	\$ 319,537
Accrued payables	54,757	106,359
Accrued payroll	112,312	80,226
	<u>\$ 559,549</u>	<u>\$ 506,122</u>

**NOTE 10 LINE OF CREDIT**

The Organization has a line of credit for \$400,000 with California Bank & Trust. The Organization has drawn \$0 against this line as of June 30, 2023 and 2022. The line of credit is collateralized by substantially all of the assets of the Organization. The interest rates on the line are 9.5% and 5.63% at June 30, 2023 and 2022, respectively. The line of credit matures on August 14, 2024.

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 19

**NOTE 11 RETIREMENT PLAN**

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

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

**NOTE 12 SPECIAL EVENTS**

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

	2023	2022
Revenue		
Starry starry night	\$ 1,894,900	\$ 2,124,095
Uplifting voices	318,196	375,855
Fostering hope golf classic	165,752	177,720
Other fundraisers	35,638	31,685
	2,414,486	2,709,355
Expenses		
Starry starry night	362,999	344,592
Uplifting voices	48,644	52,850
Fostering hope golf classic	51,594	42,358
Other fundraisers	8,552	4,170
	471,789	443,970
	\$ 1,942,697	\$ 2,265,385



**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 20

**NOTE 13 PPP FUNDS**

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

**NOTE 14 ERC RECEIVABLE**

On July 29, 2021 the Organization filed for the Employee Retention Credit (ERC). Laws and regulations concerning government programs, including the ERC established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Organization's claim to the ERC, and it is not possible to determine the impact (if any) this would have upon the Organization. A receivable has been recorded for \$1,173,223 on the statement of financial position for the amount Organization expects to receive for the year-ended June 30, 2021. That amount has been included as other income on the statement of activities for the year-ended June 30, 2021. As of June 30, 2023, the ERC funds have been collected in full. As of June 30, 2022, approximately \$790,000 of the receivable had been collected.

**NOTE 15 LEASES**

Operating Leases

The Organization leases its office spaces under an operating lease that expires between December 2024 and June 2030. These leases include renewal options which can extend lease terms up to 5 years. At June 30, 2023, the combined monthly rent was approximately \$28,000.

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 21

The components of total lease cost for the year ended June 30, 2023 consisted of the following:

Operating lease cost	\$ 372,741
Short-term lease cost	-
Variable lease cost	-
Total lease cost	\$ 372,741

Supplemental cash flow information related to the operating lease for the year ended June 30, 2023 is as follows:

Noncash operating activity:	
Right of use asset acquired under operating lease	\$ 2,143,273
Cash paid amounts included in the measurements of lease liabilities:	
Operating cash flow for operating leases	\$ 413,002

Weighted average lease term and discount rate as of June 30, 2023 were as follows:

Weighted average remaining lease term	6.23 years
Weighted average discount rate	2.92%

Future minimum undiscounted lease payments related to the operating lease liabilities for the year ended June 30, 2023 is as follows:

	2024	\$ 272,205
	2025	300,828
	2026	270,860
	2027	278,986
	2028	287,355
	Thereafter	600,831
Total undiscounted lease payments		2,011,065
Less: present value discount		(218,300)
Total operating lease liability		\$ 1,792,765

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 22

**NOTE 16 ENDOWMENT FUND**

In 2017, the Organization received funds totaling \$100,000 from two donors, for the purpose of establishing a restricted endowment fund, in the honor of former President/CEO Sharon M. Lawrence. During 2018, the Organization received an additional \$62,500. As a result, the Organization is now subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization's Board of Directors has interpreted the UPMIFA as permitting the expenditure or accumulation of as much of endowment funds as the Organization determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund was established, even if this results in the occasional invasion of the endowment's historical gift value. Thus, at times, the value of donor-restricted assets may fall below the level that a donor requires the Organization to maintain as restricted net assets. As of June 30, 2023 and 2022, the value of the donor-restricted assets had not fallen below the original donated level.

The Organization classifies as restricted endowment net assets (a) the original value of gifts used to establish endowments and (b) the original value of subsequent gifts to endowments: collectively known as "historical gift value". The board has also designated additional funds to a board endowment with the goal of establishing a larger reserve fund. The board has not added funds to the designated endowment during the years ending June 30, 2023 and 2022. Board designated endowment funds are classified as net assets without donor restrictions.

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

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

Endowment payout is defined as a fixed percentage of the market value of the Endowment Funds that can be used for appropriation every year. This amount will be available for Organization-wide operating purposes, including investment management fees for the Endowment Fund. As of June 30, 2023 and 2022, the endowment payout is set at 5% as determined by the finance committee.

**VOICES FOR CHILDREN**  
**A NONPROFIT ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

Page 23

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

Changes in endowment net assets as of June 30, 2023 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	\$ 195,251	\$ 121,640	\$ 316,891
Investment income	6,969	4,579	11,548
Unrealized gain on investments	11,323	7,381	18,704
Investment and trustee fees	(985)	(661)	(1,646)
Endowment net assets, end of year	<u>\$ 212,558</u>	<u>\$ 132,939</u>	<u>\$ 345,497</u>

Endowment net asset composition by type of fund as of June 30, 2023:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	\$ 212,558	\$ -	\$ 212,558
Board-designated endowment funds	-	132,939	132,939
Total funds	<u>\$ 212,558</u>	<u>\$ 132,939</u>	<u>\$ 345,497</u>

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

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

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 24

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

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

**NOTE 17 NET ASSETS**

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

	2023	2022
Pledges	\$ 710,000	\$ 61,755
Children's assistance program	48,952	65,382
	<u>\$ 758,952</u>	<u>\$ 127,137</u>
	2023	2022
Without donor restrictions:		
Undesignated and unrestricted	\$ 9,196,803	\$ 8,016,648
Board designated endowment	132,938	121,640
	9,329,741	8,138,288
With donor restrictions		
Pledges receivable (net of discounts)	1,979,486	2,677,563
Children's assistance program	123,219	134,254
Endowments held in perpetuity	162,500	162,500
Accumulated endowment earnings	50,058	32,751
	<u>2,315,263</u>	<u>3,007,068</u>
	<u>\$ 11,645,004</u>	<u>\$ 11,145,356</u>

**NOTE 18 LIQUIDITY AND AVAILABILITY**

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

**VOICES FOR CHILDREN  
A NONPROFIT ORGANIZATION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

Page 25

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

The following reflects the Organization's financial assets as of June 30, 2023 and 2022, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Financial assets, at year-end:	2023	2022
Cash	\$ 10,012,738	\$ 7,499,944
Pledge receivable	2,025,718	3,105,827
Grants receivable	328,356	382,759
Other receivable	-	382,769
Marketable securities	323,442	296,234
Total financial assets	12,690,254	11,667,533
Less those unavailable for general expenditures within one year due to contractual or donor-imposed restrictions:		
Restricted by time - pledges receivable (net of discounts)	(1,269,486)	(1,942,563)
Restricted by purpose	(123,219)	(134,254)
Endowment funds held in perpetuity	(162,500)	(162,500)
Accumulated endowment earnings	(50,058)	(32,751)
	(1,605,263)	(2,272,068)
Financial assets available to meet general expenditures within one year	\$ 11,084,991	\$ 9,395,465

**NOTE 19 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 5, 2024, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

## FRHD CHC GRANT BUDGET INSTRUCTIONS

This file has a number of pre-formatted pages. Those sections for auto calculations and set formats are shaded in grey and should not be altered. Please keep a copy of this document as it will be used as part of the grant reporting process

There are five tabs to this file:

- 1 Instructions
- 2 Program Budget Form
- 3 Funding History
- 4 Budget Narrative
- 5 Budget Reporting Form

### 1 Instructions:

- > All Yellow sections are to be filled out by the applicant. Grey sections will auto calculate and should not be edited by the applicant. All pages are formatted to print portrait, on 1 page.

### 2 Program Budget Form:

- > PROGRAM COST: This section should reflect the true and total costs of the program.  
  
APPLYING ORGANIZATION: This is the applicant agency's investment in their program. This is the value of the resources the agency will contribute to the program's cost. These may include funds from fundraising events, private donors, in-kind goods and services, and volunteer efforts.
- > OTHER FUNDERS: These are funds or resources provided from contracts, grants and partnerships that are used to support the program's operations.
- > REQUESTED FROM FRHD: This is the funding request you are putting forward to the District.
- > The line item names may not fully align with your budget. Please edit those items to align with your budget. Explain those items on your Budget Narrative Form as necessary.

#### A INDIRECT EXPENSES:

This section is for expenses that are part of indirect operations of the program, necessary which may not be part of the direct service provision expenses (Administration, facility expenses, general liability ins., etc.). Please refer back to the training materials for clarification of these expenses. The District will not consider funding more than 25% of these expenses

#### B PERSONNEL EXPENSES - PROGRAM SPECIFIC:

As stated, this section is for staffing expenses that are directly related to the provision of the services/program. Please list each position title separately, unless there are multiple of the same title then use (x3) as an indicator. For example, if funding salaries for four separate Drivers, you would indicate as, Driver (x4) and the expense amount would be the cost of all four Drivers.

#### C DIRECT PROGRAM EXPENSES:

This section is for supplies, items and or specific expenses related to the provision of the services/program. This may include phone, rent, printing, program related insurance (e.g., vehicle), trainings and certifications.

## FRHD CHC GRANT BUDGET INSTRUCTIONS

This file has a number of pre-formated pages. Those sections for auto calculations and set formats are shaded in grey and should not be altered. Please keep a copy of this document as it will be used as part of the grant reporting process

### **3 Funding History**

- List other grant funders that have been approached by your organization for this program in the
- > past year, do not include FRHD. Include Name, Date, Amount Requested, Awarded, Declined or Pending.

### **4 Budget Narrative**

- There are headers that align with the Budget Form. These items should be explained (narrative) if
- > they are unusual or have a specific project impact. Explanations regarding utility expenses are generally understood, but expenses relating to training or for a specialty insurance could be expressed here.

### **5 Budget Reporting Form**

- This form will be used for those grantees who are awarded contracts. This form must be submitted
- > with the quarterly Impact Report and should demonstrate that funds were allocated according to the submitted proposal budget.



**FRHD CHC GRANT BUDGET FORM**

Agency Name: **Voices for Children** PROGRAM NAME: **Court Appointed Special Advocate (CASA) Program**

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

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	845.00	845.00		-
A2	General Insurance (not program specific)	209.00	209.00		-
A3	Accounting & audit expenses	-			-
A4	Consultant/Contractor Fees	370.00	370.00		-
A5	Physical Assets (Rent, Facility Costs)	2,359.00		2,359.00	-
A6	Utilities	-			-
A7	IT & Internet	100.00		100.00	-
A8	Marketing & Communications	1,400.00		1,400.00	-
A9	Office Supplies	178.00	178.00		-
A10	Training & Education	392.00	392.00		-
A11	Special Events	3,710.00		3,710.00	-
<b>TOTAL INDIRECT EXPENSE</b>		<b>9,563.00</b>	<b>1,994.00</b>	<b>7,569.00</b>	<b>-</b>

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Advocacy Supervisor	8,401.00	-	4,651.00	3,750.00
B2	Advocacy Supervisor	8,401.00	-	4,651.00	3,750.00
B3	Advocacy Supervisor	8,401.00	-	4,651.00	3,750.00
B4	Advocacy Supervisor	8,401.00	-	4,651.00	3,750.00
B5	Payroll Expenses (WC, taxes)	2,756.00	2,756.00	-	-
B6	Benefits	3,532.00	1,416.00	2,116.00	-
B7	Other: specify				-
<b>TOTAL PERSONNEL EXPENSE</b>		<b>39,892.00</b>	<b>4,172.00</b>	<b>20,720.00</b>	<b>15,000.00</b>

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment	281.00	-	281.00	-
C2	Program/Project Supplies	447.00	-	447.00	-
C3	Printing/Duplicating	57.00	-	57.00	-
C4	Travel/Mileage	395.00	-	395.00	-
C5	Program Specific Insurance	209.00	209.00	-	-
C6	Children's Assistance Fund	322.00	-	322.00	-
C7					
C8					
C9					
C10					
C11					
C12					
C13					
C14					
C15					
<b>TOTAL OTHER EXPENSES</b>		<b>1,711.00</b>	<b>209.00</b>	<b>1,502.00</b>	<b>-</b>

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		<b>\$ 51,166.00</b>	<b>29%</b>

**2) FUNDING SOURCES**

E	FUNDS FOR PROGRAM		
E1	APPLYING ORGANIZATION	<b>X</b>	6,375.00
E2	OTHER FUNDERS	<b>Y</b>	29,791.00
E3	REQUESTED FROM FRHD	<b>Z</b>	15,000.00
<b>TOTAL FUNDING SOURCES</b>			<b>\$ 51,166.00</b>

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

**3) % OF AGENCY BUDGET**

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 7,309,275.00	\$ 51,166.00	1%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

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





**FRHD CHC GRANT BUDGET REPORTING FORM**

Agency Name:

**Voices for Children**

PROGRAM NAME:

**Court Appointed Special Advocate (CASA) Program**

The main categories align with the budget submitted with your application. Aggregate totals are all that should be reported under each heading.

1)	<b>A</b>	<b>INDIRECT EXPENSES:</b>	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL INDIRECT EXPENSE	<b>\$9,563.00</b>	<b>\$0.00</b>				
	<b>B</b>	<b>PERSONNEL EXPENSES - PROGRAM SPECIFIC</b>	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL PERSONNEL EXPENSE	<b>\$39,892.00</b>	<b>\$15,000.00</b>				
	<b>C</b>	<b>DIRECT PROGRAM EXPENSES</b>	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL OTHER EXPENSES	<b>\$1,711.00</b>	<b>\$0.00</b>				
	<b>D</b>	<b>TOTALS</b>	PROGRAM COST	FRHD Funds Awarded	Total Amount Q1	Total Amount Q2	Total Amount Q3	Total Amount Q4
			<b>\$51,166.00</b>	<b>\$0.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

 Total funds expended to date: **\$0.00**

**FY 23-24 Voices for Children San Diego County Budget**

**REVENUE**

Foundation Grants	\$960,000
Corporate	\$200,000
Government	\$1,800,000
Individuals	\$1,941,275
Service Organizations	\$40,000
Special Events	\$2,170,000
Other Revenue	\$198,000
<b>Total Revenue</b>	<b>\$7,309,275</b>

**EXPENSES**

**Personnel Expenses**

Staff Salaries	\$4,800,477
Payroll Taxes	\$393,683
Employee Benefits	\$504,522
<b>Total Personnel Expenses</b>	<b>\$5,698,682</b>

**Operating Expenses**

CASA Recruitment/Marketing	\$200,000
Children's Assistance Fund	\$46,000
Dues, Fees & Subscriptions	\$120,763
Insurance	\$59,753
Mileage	\$56,400
Office Equip Repair/Maint.	\$40,080
Office Supplies	\$25,500
Phones	\$56,876
Postage/Ship/Courier	\$6,920
Printing	\$8,100
Professional Services	\$52,850
Rent	\$337,015
Special Events	\$530,000
Other Expenses	\$70,336
<b>Total Operating Expenses</b>	<b>\$1,610,593</b>

**TOTAL EXPENSES**

**\$7,309,275**