

**2021 TAX RETURN**

**GOVERNMENT COPY**

**Client:** CCF1

**Prepared for:** CAMBODIAN CHILDREN'S FUND  
2461 SANTA MONICA BLVD, PMB SUITE 833  
SANTA MONICA, CA 90404  
310-496-9931

**Prepared by:** SUZANNE R. HEALY  
HEALY AND ASSOCIATES  
1200 CONCORD AVE STE 250  
CONCORD, CA 94520  
925-603-0800

**Date:** JULY 7, 2022

**Comments:**

**Route to:** \_\_\_\_\_

**HEALY AND ASSOCIATES  
1200 CONCORD AVE STE 250  
CONCORD, CA 94520  
925-603-0800**

July 7, 2022

Cambodian Children's Fund  
2461 Santa Monica Blvd, PMB Suite 833  
Santa Monica, CA 90404

Dear Client:

Your 2021 Federal Return of Organization Exempt from Income Tax has been electronically filed with the Internal Revenue Service and accepted. No tax is payable with the filing of this return.

Your 2021 California Exempt Organization Annual Information Return has been electronically filed with the State of California and accepted. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$400 payable by November 15, 2022. Make the check or money order payable to "Department of Justice" and mail your California report on or before November 15, 2022 to:

REGISTRY OF CHARITABLE TRUSTS  
P.O. BOX 903447  
SACRAMENTO, CA 94203-4470

Please be sure to call us if you have any questions.

Sincerely,

HEALY AND ASSOCIATES  
Certified Public Accountant

*Sabrina Chowdhury*  
Senior Tax Accountant

\*\*\*\*\*

DO NOT MAIL

--- MUST BE ELECTRONICALLY FILED

\*\*\*\*\*

## FinCEN Form 114

Department of the Treasury  
OMB no. 1506-0009

(Rev September 2013)

REPORT OF FOREIGN BANK  
AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

Do not use previous editions of this form

1 This report is for calendar  
year ended 12/31

2021

Amended ☐

## Part I Filer information

2 Type of Filer

a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☒ Fiduciary or Other — Enter type EXEMPT ORGANIZATION

3 U.S. Taxpayer Identification Number

200764162

If filer has no U.S. Identification  
Number complete Item 4

3a TIN type

☐ SSN/ITIN☒ EIN

4 Foreign identification (Complete only if item 3 is not applicable)

a Type: ☐ Passport ☐ Foreign TIN ☐ Other

b Number c Country of Issue

5 Individual's date of birth  
MM/DD/YYYY

6 Last Name or Organization Name

CAMBODIAN CHILDREN'S FUND

7 First Name

8 Middle Initial

8a Suffix

9 Mailing address (number, street, and apartment or suite number)

2461 SANTA MONICA BLVD, PMB #833

10 City

SANTA MONICA

11 State

CA

12 ZIP/Postal Code

90404

13 Country

US

14a Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts

Do not complete Part II or Part III, but maintain records of the information.

☒ No

14b Does the filer have signature authority over but no financial interest in 25 or more financial accounts?

☐ Yes

Enter total number of accounts

Complete Part IV, items 34 through 43 for each person on whose behalf the filer has signature authority.

☒ No

## Part II Information on financial account(s) owned separately

15 Maximum value of account during calendar year  
(See instructions under Monetary amounts, step 2)15a Amount  
unknown

16 Type of account

a ☐ Bankb ☐ Securitiesc ☐ Other — Enter type below

17 Name of Financial Institution in which account is held

PART II INFORMATION WILL PRINT ON PAGE 2

18 Account number or other designation

19 Mailing address (number, street, or suite number) of financial institution in which account is held

20 City

21 State, if known

22 Foreign postal code, if known

23 Country

## Signature

44a Check here

☒ if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer Signature

The report will be electronically  
signed when filed

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

This date will auto-fill when the  
FBAR is electronically signedThird Party  
Preparer  
Use Only

47 Preparer's last name

48 First name

49 MI

50 Check ☐ if  
self-employed

51 TIN

P00533689

51a TIN type

☒ PTIN☐ SSN/ITIN☐ Foreign

52 Contact phone no.

52a Ext

53 Firm's name

54 Firm's TIN

81-1489821

54a TIN type

☒ EIN☐ Foreign

55 Mailing address (number, street, apartment or suite number)

56 City

57 State

58 ZIP/Postal Code

59 Country

1200 CONCORD AVE STE 250

CONCORD

CA

94520

US

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350. No report is required if the aggregate value of the accounts did not exceed \$10,000. See instructions for definitions.

## PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on FinCEN Form 114 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350. The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, for failure to supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350. The Social Security number will be used as a means to identify the individual who files the report. The estimated average burden associated with this collection of information is 60 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Attn: Office of Regulatory Policy.

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-0047

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

|  |  |  |                                      |
|--|--|--|--------------------------------------|
| <b>Type or print</b><br><br>File by the due date for filing your return. See instructions. | Name of exempt organization or other filer, see instructions.                            |  | Taxpayer identification number (TIN) |
|  | CAMBODIAN CHILDREN'S FUND  |  | 20-0764162                           |
|  | Number, street, and room or suite number. If a P.O. box, see instructions.               |  |                                      |
|  | 2461 SANTA MONICA BLVD, PMB #833   |  |                                      |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |  |                                      |
|  | SANTA MONICA, CA 90404   |  |                                      |

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... **01**

| Application Is For                          | Return Code | Application Is For                | Return Code |
|---|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                     | 01          | Form 1041-A                       | 08          |
| Form 4720 (individual)                      | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                                 | 04          | Form 5227                         | 10          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)         | 06          | Form 8870                         | 12          |
| Form 990-T (corporation)                    | 07          |                                   |             |

• The books are in the care of ► THE ORGANIZATION

Telephone No. ► 310-496-9931 Fax No. ► 310-399-5221

- If the organization does not have an office or place of business in the United States, check this box. ☐ **►**
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. ☐ **►**. If it is for part of the group, check this box ☐ **►** and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until 11/15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☒ calendar year 20 21 or
- ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

|   |           |    |    |
|---|-----------|----|----|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.   | <b>3a</b> | \$ | 0. |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ | 0. |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | 0. |

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)

# Return of Organization Exempt From Income Tax

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

2021

Department of the Treasury  
Internal Revenue Service

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

Open to Public  
Inspection

|  |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
|--|--|---|--|---|--|--|--|--|--|--|--|---|--|---|--|--------------------------------------|--|
| <b>A</b> For the 2021 calendar year, or tax year beginning , 2021, and ending , 20   |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; vertical-align: top;"> <b>C</b><br/>           CAMBODIAN CHILDREN'S FUND<br/>           2461 SANTA MONICA BLVD, PMB #833<br/>           SANTA MONICA, CA 90404         </td> <td style="width:30%; vertical-align: top;"> <b>D</b> Employer identification number<br/>           20-0764162<br/> <b>E</b> Telephone number<br/>           310-496-9931<br/> <b>G</b> Gross receipts \$ 15,367,074.         </td> </tr> <tr> <td colspan="2"> <b>F</b> Name and address of principal officer: SCOTT NEESON<br/>           SAME AS C ABOVE         </td> </tr> <tr> <td colspan="2"> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br/> <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br/>           If "No," attach a list. See instructions.         </td> </tr> <tr> <td colspan="2"> <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         </td> </tr> <tr> <td colspan="2"> <b>J</b> Website: ▶ CAMBODIANCHILDRENSFUND.ORG         </td> </tr> <tr> <td colspan="2"> <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶         </td> </tr> <tr> <td colspan="2"> <b>L</b> Year of formation: 2003 <b>M</b> State of legal domicile: CA         </td> </tr> <tr> <td colspan="2"> <b>H(c)</b> Group exemption number ▶         </td> </tr> </table> | <b>C</b><br>CAMBODIAN CHILDREN'S FUND<br>2461 SANTA MONICA BLVD, PMB #833<br>SANTA MONICA, CA 90404 | <b>D</b> Employer identification number<br>20-0764162<br><b>E</b> Telephone number<br>310-496-9931<br><b>G</b> Gross receipts \$ 15,367,074. | <b>F</b> Name and address of principal officer: SCOTT NEESON<br>SAME AS C ABOVE |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions. |  | <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>J</b> Website: ▶ CAMBODIANCHILDRENSFUND.ORG |  | <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: 2003 <b>M</b> State of legal domicile: CA |  | <b>H(c)</b> Group exemption number ▶ |  |
| <b>C</b><br>CAMBODIAN CHILDREN'S FUND<br>2461 SANTA MONICA BLVD, PMB #833<br>SANTA MONICA, CA 90404  | <b>D</b> Employer identification number<br>20-0764162<br><b>E</b> Telephone number<br>310-496-9931<br><b>G</b> Gross receipts \$ 15,367,074.   |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>F</b> Name and address of principal officer: SCOTT NEESON<br>SAME AS C ABOVE  |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions.                               |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <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>J</b> Website: ▶ CAMBODIANCHILDRENSFUND.ORG   |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <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: 2003 <b>M</b> State of legal domicile: CA  |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>H(c)</b> Group exemption number ▶   |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |

|                                    |                 |   |  |
|------------------------------------|-----------------|---|--|
| <b>Part I Summary</b>              |                 |   |  |
| <b>Activities &amp; Governance</b> | 1               | Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>                                       |  |
|                                    | 2               | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |  |
|                                    | 3               | Number of voting members of the governing body (Part VI, line 1a) .....   | 7  |
|                                    | 4               | Number of independent voting members of the governing body (Part VI, line 1b) .....   | 6  |
|                                    | 5               | Total number of individuals employed in calendar year 2021 (Part V, line 2a) .....  | 3  |
|                                    | 6               | Total number of volunteers (estimate if necessary) .....  | 4  |
|                                    | 7a              | Total unrelated business revenue from Part VIII, column (C), line 12 .....  | 0.   |
|                                    | b               | Net unrelated business taxable income from Form 990-T, Part I, line 11 .....  | 0.   |
| <b>Revenue</b>                     | 8               | Contributions and grants (Part VIII, line 1h) .....   | 8,273,771.   |
|                                    | 9               | Program service revenue (Part VIII, line 2g) .....  | 21,774.  |
|                                    | 10              | Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....   | 120,033.   |
|                                    | 11              | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....  | 9,066.   |
|                                    | 12              | Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....  | 8,424,644.   |
|                                    | <b>Expenses</b> | 13  | Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... |
| 14                                 |                 | Benefits paid to or for members (Part IX, column (A), line 4) .....   | 7,361.   |
| 15                                 |                 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....   | 136,638.   |
| 16a                                |                 | Professional fundraising fees (Part IX, column (A), line 11e) .....   | 41,965.  |
| b                                  |                 | Total fundraising expenses (Part IX, column (D), line 25) ▶ 478,019.  | 8,424,644.   |
| 17                                 |                 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....  | 15,367,074.  |
| 18                                 |                 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....   | 4,409,198.   |
| 19                                 |                 | Revenue less expenses. Subtract line 18 from line 12 .....  | 4,300,751.   |
| <b>Net Assets or Fund Balances</b> | 20              | Total assets (Part X, line 16) .....  | 4,234,109.   |
|                                    | 21              | Total liabilities (Part X, line 26) .....   | 4,198,744.   |
|                                    | 22              | Net assets or fund balances. Subtract line 21 from line 20 .....  | 8,643,307.   |
|                                    |                 |   | -218,663.  |
|                                    |                 | <b>Prior Year</b>   | <b>Current Year</b>  |
|                                    |                 | 8,273,771.  | 15,181,110.  |
|                                    |                 | 21,774.   | 7,361.   |
|                                    |                 | 120,033.  | 136,638.   |
|                                    |                 | 9,066.  | 41,965.  |
|                                    |                 | 8,424,644.  | 15,367,074.  |
|                                    |                 | 4,409,198.  | 4,300,751.   |
|                                    |                 | 4,234,109.  | 4,198,744.   |
|                                    |                 | 8,643,307.  | 8,499,495.   |
|                                    |                 | -218,663.   | 6,867,579.   |
|                                    |                 | <b>Beginning of Current Year</b>  | <b>End of Year</b>   |
|                                    |                 | 20,292,865.   | 27,120,483.  |
|                                    |                 | 127,195.  | 87,234.  |
|                                    |                 | 20,165,670.   | 27,033,249.  |

|   |  |                      |                |   |           |
|---|--|----------------------|----------------|---|-----------|
| <b>Part II Signature Block</b>  |  |                      |                |   |           |
| 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 | Date           |   |           |
|   |  | SCOTT NEESON         | PRESIDENT & ED |   |           |
| <b>Paid Preparer Use Only</b>   | Print/Type preparer's name                                     | Preparer's signature | Date           | Check <input type="checkbox"/> if self-employed | PTIN      |
|   | SUZANNE R. HEALY   | SUZANNE R. HEALY     |                |   | P00533689 |
|   | Firm's name ▶ HEALY AND ASSOCIATES                             |                      |                | Firm's EIN ▶ 81-1489821                         |           |
|   | Firm's address ▶ 1200 CONCORD AVE STE 250<br>CONCORD, CA 94520 |                      |                | Phone no. 925-603-0800                          |           |

|   |  |   |                             |
|---|--|---|-----------------------------|
| May the IRS discuss this return with the preparer shown above? See instructions ..... |  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> 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:SEE SCHEDULE O**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 ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 7,217,040. including grants of \$ ) (Revenue \$ 7,361.)SEE SCHEDULE O**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )SEE SCHEDULE O**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )KHMER GENERAL EDUCATION (KGE)INTENSIVE PROGRAM DEVELOPMENT AND IMPLEMENTATION: IN THE ACADEMIC YEAR 2020-2021, CCF FULL KHMER GENERAL EDUCATION PROGRAM WAS RUN ONLINE BECAUSE OF COVID-19 PANDEMIC SITUATION. TO ENSURE THE PROCESS OF LEARNING AND TEACHING SMOOTHLY, CCF SCHOOLS REDUCED SOME SUBJECTS SUCH AS ART, STEM, COMPUTER, AND SPORT. IN ADDITION, THE NUMBER OF TEACHING HOURS WAS REDUCED FROM 39 HOURS TO 30 HOURS PER WEEK.FURTHERMORE, A CLEAR STRUCTURE OF TEACHING, LEARNING, AND SUPPORTING WAS DEVELOPED. BOTH TEACHERS AND STUDENTS HAD CLEAR SCHEDULES FROM MONDAY TO FRIDAY WITH ASSISTANCE OF TEAM SUPPORTERS TO ENSURE THE TEACHING AND LEARNING HAPPENED SMOOTHLY; ICT TEAMS AND ACADEMIC TEAMS SUPPORTED THE TECHNICAL WHILE SCHOOL OPERATION TEAMS SUPPORTED NEEDED RESOURCES AND OTHER SERVICES.**4d** Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 7,217,040.

**Part IV Checklist of Required Schedules**

|   | Yes | No |   |
|---|-----|----|---|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A   | 1   | X  |   |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | 2   | X  |   |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I  | 3   |    | X |
| 4 <b>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? If 'Yes,' complete Schedule C, Part II   | 4   |    | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III   | 5   |    | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I  | 6   |    | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II  | 7   |    | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III   | 8   |    | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV            | 9   |    | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V   | 10  |    | X |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.   |     |    |   |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI   | 11a | X  |   |
| b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII  | 11b |    | X |
| c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII  | 11c | X  |   |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX   | 11d |    | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X   | 11e | X  |   |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X  | 11f |    | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII  | 12a | X  |   |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional   | 12b |    | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E  | 13  |    | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?   | 14a | X  |   |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV | 14b | X  |   |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV   | 15  |    | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV   | 16  |    | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I. See instructions   | 17  |    | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II   | 18  |    | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III   | 19  |    | X |
| 20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H   | 20a |    | X |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?  | 20b |    |   |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II  | 21  |    | 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>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     |    |
| <b>24c</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>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?   |     |    |
| <b>25a</b> <b>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>25b</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</b> <b>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?<br><b>Note:</b> All Form 990 filers are required to complete Schedule O.  | X   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

|   | Yes | No |
|---|-----|----|
| <b>1 a</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)

|   | Yes | No |
|---|-----|----|
| <b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. .... <b>2a</b> 3   |     |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .... <b>2b</b> X  | X   |    |
| <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.  |     |    |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .... <b>3a</b>  |     | X  |
| <b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. .... <b>3b</b>  |     |    |
| <b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .... <b>4a</b> X | X   |    |
| <b>b</b> If 'Yes,' enter the name of the foreign country ► <u>CB</u><br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |     |    |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .... <b>5a</b>  |     | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .... <b>5b</b>  |     | X  |
| <b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? .... <b>5c</b>  |     |    |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .... <b>6a</b>                                      |     | X  |
| <b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .... <b>6b</b>   |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>  |     |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .... <b>7a</b> X   | X   |    |
| <b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .... <b>7b</b> X   | X   |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .... <b>7c</b>  |     | X  |
| <b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. .... <b>7d</b>  |     |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .... <b>7e</b>   |     | X  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .... <b>7f</b>  |     | X  |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .... <b>7g</b>  |     |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .... <b>7h</b>  |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .... <b>8</b>  |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>  |     |    |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .... <b>9a</b>  |     |    |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .... <b>9b</b>   |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter:   |     |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. .... <b>10a</b>  |     |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. .... <b>10b</b>   |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter:  |     |    |
| <b>a</b> Gross income from members or shareholders. .... <b>11a</b>   |     |    |
| <b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .... <b>11b</b>  |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .... <b>12a</b>   |     |    |
| <b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. .... <b>12b</b>   |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |     |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .... <b>13a</b>   |     |    |
| <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  |     |    |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. .... <b>13b</b>   |     |    |
| <b>c</b> Enter the amount of reserves on hand .... <b>13c</b>   |     |    |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .... <b>14a</b>   |     | X  |
| <b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. .... <b>14b</b>   |     |    |
| <b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .... <b>15</b>   |     | X  |
| If 'Yes,' see the instructions and file Form 4720, Schedule N.  |     |    |
| <b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .... <b>16</b>  |     | X  |
| If 'Yes,' complete Form 4720, Schedule O.   |     |    |
| <b>17 Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? .... <b>17</b>                                  |     |    |
| If 'Yes,' complete Form 6069.   |     |    |

**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**

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

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ▶ CA

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☐ Upon request ☒ Other (explain on Schedule O) SEE SCH. 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. SEE SCHEDULE O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶

THE ORGANIZATION 2461 SANTA MONICA BLVD, PMB #833 SANTA MONICA CA 90404 310-496-9931

**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****1 a** 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)<br>Name and title                 | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>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) SCOTT NEESON<br>PRESIDENT & ED    | 40<br>0  |   |                       | X       |              |                              |        | 102,917.  | 0.   | 0.  |
| (2) WARREN SHARE<br>CHAIR&TREASURER   | 2<br>0   | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (3) CAMMIE RICE<br>SECRETARY          | 2<br>0   | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (4) RALPH SUDFELD<br>DIRECTOR         | 2<br>0   | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (5) JEFFREY SHIU<br>DIRECTOR          | 2<br>0   | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (6) TOM ZUBER<br>DIRECTOR             | 2<br>0   | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (7) MATTHEW GREENE<br>AUDIT COMMITTEE | 2<br>0   | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (8)                                   |  |   |                       |         |              |                              |        |   |  |   |
| (9)                                   |  |   |                       |         |              |                              |        |   |  |   |
| (10)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (11)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (12)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (13)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (14)                                  |  |   |                       |         |              |                              |        |   |  |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (15) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (16) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (17) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (18) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (19) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (20) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (21) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (22) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (23) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (24) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (25) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| <b>1 b Subtotal</b> .....  |  |   |                       |         |              |                              |        | 102,917.  | 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> .....                           |  |   |                       |         |              |                              |        | 102,917.  | 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 **1**

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

|          | Yes | No |
|----------|-----|----|
| <b>3</b> |     | X  |
| <b>4</b> |     | X  |
| <b>5</b> |     | X  |

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person.*

**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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**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**

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

|  |  |  | (A)<br>Total revenue           | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |
|--|--|--|--------------------------------|--|---|--|
| <b>Contributions, Gifts, Grants,<br/>and Other Similar Amounts</b>   | <b>1 a</b> Federated campaigns .....   | <b>1 a</b>   |                                |  |   |  |
|  | <b>b</b> Membership dues .....   | <b>1 b</b>   |                                |  |   |  |
|  | <b>c</b> Fundraising events .....  | <b>1 c</b>   |                                |  |   |  |
|  | <b>d</b> Related organizations .....   | <b>1 d</b>   |                                |  |   |  |
|  | <b>e</b> Government grants (contributions) .....   | <b>1 e</b>   |                                |  |   |  |
|  | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above ... | <b>1 f</b> 15,181,110.   |                                |  |   |  |
|  | <b>g</b> Noncash contributions included in<br>lines 1a-1f .....                                | <b>1 g</b> 166,889.  |                                |  |   |  |
|  | <b>h Total.</b> Add lines 1a-1f .....  |  | 15,181,110.                    |  |   |  |
| <b>Program Service Revenue</b>   | <b>2 a</b> <u>PROGRAM SERVICES</u> .....   |  | <b>Business Code</b><br>624100 | 7,361.   | 7,361.                                  |  |
|  | <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 .....  |  | 7,361.                         |  |   |  |
|  | <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) ..... |                                | 136,638.   | 136,638.                                |  |
| <b>4</b> Income from investment of tax-exempt bond proceeds .....  |  |  |                                |  |   |  |
| <b>5</b> Royalties .....   |  |  |                                |  |   |  |
| <b>6 a</b> Gross rents .....   |  | <b>6 a</b>   |                                |  |   |  |
| <b>b</b> Less: rental expenses .....   |  | <b>6 b</b>   |                                |  |   |  |
| <b>c</b> Rental income or (loss) .....   |  | <b>6 c</b>   |                                |  |   |  |
| <b>d</b> Net rental income or (loss) .....   |  |  |                                |  |   |  |
| <b>7 a</b> Gross amount from<br>sales of assets<br>other than inventory .....  |  | <b>7 a</b>   |                                |  |   |  |
| <b>b</b> Less: cost or other basis<br>and sales expenses .....   |  | <b>7 b</b>   |                                |  |   |  |
| <b>c</b> Gain or (loss) .....  |  | <b>7 c</b>   |                                |  |   |  |
| <b>d</b> Net gain or (loss) .....  |  |  |                                |  |   |  |
| <b>8 a</b> Gross income from fundraising events<br>(not including \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18 ..... |  | <b>8 a</b>   |                                |  |   |  |
| <b>b</b> Less: direct expenses .....   |  | <b>8 b</b>   |                                |  |   |  |
| <b>c</b> Net income or (loss) from fundraising events .....  |  |  |                                |  |   |  |
| <b>9 a</b> Gross income from gaming activities.<br>See Part IV, line 19 .....  |  | <b>9 a</b>   |                                |  |   |  |
| <b>b</b> Less: direct expenses .....   |  | <b>9 b</b>   |                                |  |   |  |
| <b>c</b> Net income or (loss) from gaming activities .....   |  |  |                                |  |   |  |
| <b>10 a</b> Gross sales of inventory, less<br>returns and allowances .....   |  | <b>10 a</b>  |                                |  |   |  |
| <b>b</b> Less: cost of goods sold .....  | <b>10 b</b>  |  |                                |  |   |  |
| <b>c</b> Net income or (loss) from sales of inventory .....  |  |  |                                |  |   |  |
| <b>Miscellaneous<br/>Revenue</b>   | <b>11 a</b> <u>MISCELLANEOUS</u> .....   |  | <b>Business Code</b><br>900099 | 41,965.  | 41,965.                                 |  |
|  | <b>b</b> .....   |  |                                |  |   |  |
|  | <b>c</b> .....   |  |                                |  |   |  |
|  | <b>d</b> All other revenue .....   |  |                                |  |   |  |
|  | <b>e Total.</b> Add lines 11a-11d .....  |  | 41,965.                        |  |   |  |
|  | <b>12 Total revenue.</b> See instructions .....  |  | 15,367,074.                    | 185,964.   | 0.                                      | 0.   |

**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. ☐

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>  | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|--|------------------------------|--|---|------------------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.  |                              |  |   |                                    |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22.   |                              |  |   |                                    |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.  |                              |  |   |                                    |
| 4 Benefits paid to or for members.   |                              |  |   |                                    |
| 5 Compensation of current officers, directors, trustees, and key employees.  | 102,917.                     | 84,473.                                | 10,728.                                       | 7,716.                             |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).  | 0.                           | 0.                                     | 0.  | 0.                                 |
| 7 Other salaries and wages.  | 3,982,290.                   | 3,268,630.                             | 415,110.                                      | 298,550.                           |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).  |                              |  |   |                                    |
| 9 Other employee benefits.   | 33,581.                      | 31,247.                                | 2,334.  |                                    |
| 10 Payroll taxes.  | 181,963.                     | 134,569.                               | 41,047.                                       | 6,347.                             |
| 11 Fees for services (nonemployees):   |                              |  |   |                                    |
| a Management.  |                              |  |   |                                    |
| b Legal.   |                              |  |   |                                    |
| c Accounting.  |                              |  |   |                                    |
| d Lobbying.  |                              |  |   |                                    |
| e Professional fundraising services. See Part IV, line 17.   |                              |  |   |                                    |
| f Investment management fees.  |                              |  |   |                                    |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)  | 152,940.                     | 119,592.                               | 29,898.                                       | 3,450.                             |
| 12 Advertising and promotion.  | 573.                         | 573.                                   |   |                                    |
| 13 Office expenses.  | 15,301.                      | 11,017.                                | 4,264.  | 20.                                |
| 14 Information technology.   | 159,416.                     | 134,496.                               | 3,163.  | 21,757.                            |
| 15 Royalties.  |                              |  |   |                                    |
| 16 Occupancy.  | 305,526.                     | 239,845.                               | 64,557.                                       | 1,124.                             |
| 17 Travel.   | 71,433.                      | 71,143.                                |   | 290.                               |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials.   |                              |  |   |                                    |
| 19 Conferences, conventions, and meetings.   | 4,539.                       | 3,572.                                 | 967.  |                                    |
| 20 Interest.   |                              |  |   |                                    |
| 21 Payments to affiliates.   |                              |  |   |                                    |
| 22 Depreciation, depletion, and amortization.  | 603,657.                     | 555,010.                               | 630.  | 48,017.                            |
| 23 Insurance.  | 183,339.                     | 183,339.                               |   |                                    |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)                                     |                              |  |   |                                    |
| a <u>DIRECT PROGRAM EXPENSES</u>   | 2,168,591.                   | 2,167,227.                             | 671.  | 693.                               |
| b <u>IN-KIND SUPPLIES</u>  | 229,295.                     | 81,972.                                | 142,969.                                      | 4,354.                             |
| c <u>INDIRECT FUNDRAISING EXPENSES</u>   | 77,622.                      |  |   | 77,622.                            |
| d <u>EQUIPMENT RENTAL AND MAINT</u>  | 75,922.                      | 72,804.                                | 256.  | 2,862.                             |
| e All other expenses.  | 150,590.                     | 57,531.                                | 87,842.                                       | 5,217.                             |
| 25 Total functional expenses. Add lines 1 through 24e.   | 8,499,495.                   | 7,217,040.                             | 804,436.                                      | 478,019.                           |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                              |  |   |                                    |

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

|   |  | (A)<br>Beginning of year |             | (B)<br>End of year |
|---|--|--------------------------|-------------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash — non-interest-bearing .....   | 3,035,292.               | <b>1</b>    | 6,541,836.         |
|   | <b>2</b> Savings and temporary cash investments .....  | 14,466.                  | <b>2</b>    | 14,823.            |
|   | <b>3</b> Pledges and grants receivable, net .....  |                          | <b>3</b>    |                    |
|   | <b>4</b> Accounts receivable, net .....  | 240,662.                 | <b>4</b>    | 194,009.           |
|   | <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 .....   | 66,309.                  | <b>7</b>    | 59,956.            |
|   | <b>8</b> Inventories for sale or use .....   | 12,685.                  | <b>8</b>    | 6,140.             |
|   | <b>9</b> Prepaid expenses and deferred charges .....   | 53,544.                  | <b>9</b>    | 51,586.            |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 17,717,804.   |             |                    |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 2,438,664.    |             |                    |
|   |  | 12,357,676.              | <b>10c</b>  | 15,279,140.        |
|   | <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 .....  | 4,001,104.               | <b>13</b>   | 4,500,064.         |
|   | <b>14</b> Intangible assets .....  |                          | <b>14</b>   |                    |
| <b>15</b> Other assets. See Part IV, line 11 .....                        | 511,127.   | <b>15</b>                | 472,929.    |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 20,292,865.  | <b>16</b>                | 27,120,483. |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 112,998.                 | <b>17</b>   | 76,202.            |
|   | <b>18</b> Grants payable .....   |                          | <b>18</b>   |                    |
|   | <b>19</b> Deferred revenue .....   |                          | <b>19</b>   |                    |
|   | <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 .....  | 14,197.                  | <b>25</b>   | 11,032.            |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 127,195.                 | <b>26</b>   | 87,234.            |
| <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 .....  | 20,165,670.              | <b>27</b>   | 24,105,782.        |
|   | <b>28</b> Net assets with donor restrictions .....   |                          | <b>28</b>   | 2,927,467.         |
|   | <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 .....  | 20,165,670.              | <b>32</b>   | 27,033,249.        |
|   | <b>33</b> Total liabilities and net assets/fund balances .....   | 20,292,865.              | <b>33</b>   | 27,120,483.        |

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

|           |  |           |             |
|-----------|--|-----------|-------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 15,367,074. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 8,499,495.  |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 6,867,579.  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 20,165,670. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |             |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |             |
| <b>7</b>  | Investment expenses  | <b>7</b>  |             |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |             |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0.          |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 27,033,249. |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

|   |  | Yes | No |
|---|--|-----|----|
| <b>1</b>  | 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.   |  |     |    |
| <b>2a</b>   | Were the organization's financial statements compiled or reviewed by an independent accountant?  |     | X  |
| If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: |  |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 |  |     |    |
| <b>b</b>  | Were the organization's financial statements audited by an independent accountant?   | X   |    |
| If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:              |  |     |    |
| <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis      |  |     |    |
| <b>c</b>  | If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X   |    |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   |  |     |    |
| <b>3a</b>   | 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>b</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     |     |    |



**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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**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 |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| Total                              |          |   |   |    |   |   |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017  | (b) 2018  | (c) 2019  | (d) 2020   | (e) 2021  | (f) Total   |
|--|-----------|-----------|-----------|------------|-----------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .   | 11173204. | 10637797. | 11008888. | 8,273,771. | 15181110. | 56,274,770. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .   |           |           |           |            |           | 0.          |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |           |           |           |            |           | 0.          |
| 4 <b>Total.</b> Add lines 1 through 3. . . . .   | 11173204. | 10637797. | 11008888. | 8,273,771. | 15181110. | 56,274,770. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . . . . |           |           |           |            |           | 12,956,748. |
| 6 <b>Public support.</b> Subtract line 5 from line 4. . . . .  |           |           |           |            |           | 43,318,022. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2017  | (b) 2018  | (c) 2019  | (d) 2020   | (e) 2021  | (f) Total   |
|--|-----------|-----------|-----------|------------|-----------|-------------|
| 7 Amounts from line 4. . . . .   | 11173204. | 10637797. | 11008888. | 8,273,771. | 15181110. | 56,274,770. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .   | 105,206.  | 182,910.  | 232,262.  | 120,033.   | 136,638.  | 777,049.    |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .  |           |           |           |            |           | 0.          |
| 10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI . . . . .  | 4,097.    | 2,780.    | 8,376.    | 9,066.     | 41,965.   | 66,284.     |
| 11 <b>Total support.</b> Add lines 7 through 10. . . . .   |           |           |           |            |           | 57,118,103. |
| 12 Gross receipts from related activities, etc. (see instructions). . . . .  |           |           |           |            | 12        | 0.          |
| 13 <b>First 5 years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/> |           |           |           |            |           |             |

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

|  |    |         |
|--|----|---------|
| 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)). . . . .  | 14 | 75.84 % |
| 15 Public support percentage from 2020 Schedule A, Part II, line 14. . . . .   | 15 | 76.57 % |
| 16a <b>33-1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input checked="" type="checkbox"/>  |    |         |
| b <b>33-1/3% support test—2020.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>  |    |         |
| 17a <b>10%-facts-and-circumstances test—2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>    |    |         |
| b <b>10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/> |    |         |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>   |    |         |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <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? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.   |     |    |
| <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)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).  |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer lines 3b and 3c below.   |     |    |
| <b>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)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.  |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.   |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.   |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.   |     |    |
| <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)? If 'Yes,' explain in <b>Part VI</b> 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.  |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). |     |    |
| <b>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? If 'Yes,' provide detail in <b>Part VI</b> .  |     |    |
| <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? If 'Yes,' complete Part I of Schedule L (Form 990).  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If 'Yes,' complete Part I of Schedule L (Form 990).  |     |    |
| <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))? If 'Yes,' provide detail in <b>Part VI</b> .   |     |    |
| <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? If 'Yes,' provide detail in <b>Part VI</b> .  |     |    |
| <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? If 'Yes,' provide detail in <b>Part VI</b> .   |     |    |
| <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)? If 'Yes,' answer line 10b below.  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)   |     |    |

**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>11a</b> |    |
| <b>b</b> A family member of a person described on line 11a above?  | <b>11b</b> |    |
| <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>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>1</b> |    |
| <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>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>1</b> |    |
| <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>2</b> |    |
| <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>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>2a</b> |     |    |
| <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>2b</b> |     |    |
| <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>3a</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>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.

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

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

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

BAA

Schedule A (Form 990) 2021

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

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

**Section E – Distribution Allocations (see instructions)**

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

BAA

Schedule A (Form 990) 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.)

**PART II, LINE 10 - OTHER INCOME**

| NATURE AND SOURCE | 2021              | 2020             | 2019             | 2018             | 2017             |
|-------------------|-------------------|------------------|------------------|------------------|------------------|
| MISCELLANEOUS     | \$ 41,965.        | \$ 9,066.        | \$ 8,376.        | \$ 2,780.        | \$ 4,097.        |
| TOTAL             | <u>\$ 41,965.</u> | <u>\$ 9,066.</u> | <u>\$ 8,376.</u> | <u>\$ 2,780.</u> | <u>\$ 4,097.</u> |



**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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

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).

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021****Open to Public  
Inspection**

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

|   | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year .....                       |                         |                              |
| 2 Aggregate value of contributions to (during year) ..... |                         |                              |
| 3 Aggregate value of grants from (during year) .....      |                         |                              |
| 4 Aggregate value at end of year .....                    |                         |                              |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

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

|   |   |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat  | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> Preservation of open space   |   |

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1. .... ► \$ .....

(ii) Assets included in Form 990, Part X. .... ► \$ .....

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

a Revenue included on Form 990, Part VIII, line 1. .... ► \$ .....

b Assets included in Form 990, Part X. .... ► \$ .....

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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.

1 a 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.....             | 1 c    |
| d Additions during the year.....     | 1 d    |
| e Distributions during the year..... | 1 e    |
| f Ending balance.....                | 1 f    |

2 a 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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a Beginning of year balance.....                    |                  |                |                    |                      |                     |
| b Contributions.....                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses.....     |                  |                |                    |                      |                     |
| d Grants or scholarships.....                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs..... |                  |                |                    |                      |                     |
| f Administrative expenses.....                        |                  |                |                    |                      |                     |
| g End of year balance.....                            |                  |                |                    |                      |                     |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Term endowment ▶ \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations..... **3a(i)** ☐ Yes ☐ No

(ii) Related organizations..... **3a(ii)** ☐ Yes ☐ No

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? **3b** ☐ Yes ☐ No

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 |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land.....   |                                      | 10,088,658.                     |                              | 10,088,658.    |
| b Buildings.....  |                                      |                                 |                              |                |
| c Leasehold improvements.....   |                                      | 5,905,632.                      | 1,445,366.                   | 4,460,266.     |
| d Equipment.....  |                                      | 1,627,350.                      | 993,298.                     | 634,052.       |
| e Other.....  |                                      | 96,164.                         |                              | 96,164.        |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)..... |                                      |                                 |                              | 15,279,140.    |

BAA

Schedule D (Form 990) 2021

**Part VII Investments – Other Securities.**

N/A

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) -----  |                |   |
| (I) -----  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (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)  |                |   |
| (10)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶ | 4,500,064.     |   |

**Part IX Other Assets.**

N/A

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)  |                |
| (10)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (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) EMPLOYEE BENEFIT PAYABLE   | 11,032.        |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| (10)   |                |
| (11)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶ | 11,032.        |

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>  | 15,367,074. |
| <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> |             |
| <b>b</b> | Donated services and use of facilities .....   | <b>2b</b> |             |
| <b>c</b> | Recoveries of prior year grants .....  | <b>2c</b> |             |
| <b>d</b> | Other (Describe in Part XIII.) .....   | <b>2d</b> |             |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> .....  | <b>2e</b> |             |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> .....   | <b>3</b>  | 15,367,074. |
| <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> |             |
| <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> |             |
| <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>  | 15,367,074. |

**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>  | 8,499,495. |
| <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> |            |
| <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> |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> .....   | <b>2e</b> |            |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> .....  | <b>3</b>  | 8,499,495. |
| <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> |            |
| <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> |            |
| <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>  | 8,499,495. |

**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.

**SCHEDULE F**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Statement of Activities Outside the United States**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.  
▶ 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**

Employer identification number

20-0764162

CAMBODIAN CHILDREN'S FUND

**Part I General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ... ☒ **Yes** ☐ **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. **PART V**
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.) **PART V**

| (a) Region   | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in the region | (d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region | (f) Total expenditures for and investments in the region<br>PT V |
|--|-------------------------------------|--|--|--|--|
| (1) UNITED KINGDOM                                       | 1                                   | 2  | FUNDRAISING  | 2 AGENTS ARE VOLUNTEERS IN UK  | 0.   |
| (2) AUSTRALIA  | 1                                   | 3  | EDUCATION/FUNDRAISING  | CHILD PROTECTION UNIT  | 0.   |
| (3) HONG KONG  | 1                                   | 2  | FUNDRAISING  |  | 0.   |
| (4) CAMBODIA   | 13                                  | 448  | EDUCATION/CAREER, LIFE SKILL   | COMM OUTREACH, HEALTHCARE  | 0.   |
| (5)  |                                     |  |  |  |  |
| (6)  |                                     |  |  |  |  |
| (7)  |                                     |  |  |  |  |
| (8)  |                                     |  |  |  |  |
| (9)  |                                     |  |  |  |  |
| (10)   |                                     |  |  |  |  |
| (11)   |                                     |  |  |  |  |
| (12)   |                                     |  |  |  |  |
| (13)   |                                     |  |  |  |  |
| (14)   |                                     |  |  |  |  |
| (15)   |                                     |  |  |  |  |
| (16)   |                                     |  |  |  |  |
| (17)   |                                     |  |  |  |  |
| <b>3 a Subtotal.</b> .....                               | 16                                  | 455  |  |  |  |
| <b>b Total from continuation sheets to Part I.</b> ..... |                                     |  |  |  |  |
| <b>c Totals (add lines 3a and 3b).</b> ...               | 16                                  | 455  |  |  | 0.   |

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

**Schedule F (Form 990) 2021**

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

[illegible]

|          |  |   |
|----------|--|---|
| <b>2</b> | Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter..... | 0 |
| <b>3</b> | Enter total number of other organizations or entities .....  | 0 |

**BAA**

Schedule F (Form 990) 2021

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of noncash assistance | (g) Description of noncash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|------------|--------------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------------|---|
| (1)                             |            |                          |                          |                                 |                                  |                                       |   |
| (2)                             |            |                          |                          |                                 |                                  |                                       |   |
| (3)                             |            |                          |                          |                                 |                                  |                                       |   |
| (4)                             |            |                          |                          |                                 |                                  |                                       |   |
| (5)                             |            |                          |                          |                                 |                                  |                                       |   |
| (6)                             |            |                          |                          |                                 |                                  |                                       |   |
| (7)                             |            |                          |                          |                                 |                                  |                                       |   |
| (8)                             |            |                          |                          |                                 |                                  |                                       |   |
| (9)                             |            |                          |                          |                                 |                                  |                                       |   |
| (10)                            |            |                          |                          |                                 |                                  |                                       |   |
| (11)                            |            |                          |                          |                                 |                                  |                                       |   |
| (12)                            |            |                          |                          |                                 |                                  |                                       |   |
| (13)                            |            |                          |                          |                                 |                                  |                                       |   |
| (14)                            |            |                          |                          |                                 |                                  |                                       |   |
| (15)                            |            |                          |                          |                                 |                                  |                                       |   |
| (16)                            |            |                          |                          |                                 |                                  |                                       |   |
| (17)                            |            |                          |                          |                                 |                                  |                                       |   |
| (18)                            |            |                          |                          |                                 |                                  |                                       |   |

BAA

Schedule F (Form 990) 2021



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926).* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990).* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471).* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621).* ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865).* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* ☐ Yes ☒ No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR MONITORING USE OF FUNDS OUTSIDE US**

GRANTS RECIEVED IN PHNOM PEHN, CAMBODIA.

ALL FUNDS RECEIVED IN CAMBODIA ARE SCANNED AND UPLOADED TO SHARED FOLDER WITH CAMBODIAN CHILDREN'S FUND ("CCF") LA, CALIFORNIA & CCF PNP, CAMBODIA. A MONTHLY REVENUE REPORT IS ALSO SUBMITTED FOR REVIEW OF FUNDS RECEIVED AND BALANCED WITH OUR SAGEINTACCT SYSTEM ACCOUNTING SOFTWARE ON A MONTHLY BASIS.

**PART I - ADDITIONAL SUPPLEMENTAL INFORMATION**

IN ADDITION TO THE SUPPORT RAISED IN THE UNITED STATES, THE ORGANIZATION IS SUPPORTED BY CAMBODIAN CHILDREN'S FUND ALIGNED ORGANIZATIONS THAT EXIST IN AUSTRALIA, HONG KONG AND THE UNITED KINGDOM. THESE ENTITIES ARE SEPARATE LEGAL ENTITIES THAT SHARE A COMMON GOAL OF SUPPORTING THE CAMBODIAN OPERATIONS OF CAMBODIAN CHILDREN'S FUND. THESE FUNDS ARE REMITTED TO THE CCF OFFICE IN CAMBODIA.

**PART I, LINE 3F - INVESTMENTS & EXPENDITURES PER REGION**

THE ORGANIZATION IS LOCATED IN CALIFORNIA AND CAMBODIA. IT RECEIVES DONATIONS FROM AROUND THE WORLD.

EXPENSES ARE PAID AT THE LOCAL OFFICE IN CAMBODIA AND ARE THEN SENT TO CORPORATE OFFICE IN CAMBODIA FOR ALLOCATION TO OTHER SITES IF NECESSARY. EACH LOCATION HAS A SEPARATE DESIGNATION FOR JOURNAL ENTRIES. WHEN A BILL IS REC'D THAT IS ATTRIBUTABLE TO OTHER LOCATIONS IT IS PUT INTO THE CLEARING ACCOUT AND THEN CLEARED OUT WHEN CHARGED TO THE LOCAITON.

CAMBODIAN CHILDREN'S FUND HAS 16 CAMBODIAN OFFCIES, SOME OF THESE INCLUDE THE PROGRAM FACILITIES E.G. SATELLITE SCHOOLS. INCLUDING CPU.

**PART II, LINE 1 - ADDITIONAL SUPPLEMENTAL INFORMATION**

ALL 4 LEGAL ENTITIES ARE SEPARATE:

UNITED KINGDON: 2 VOLUNTEERS, PURPOSE: FUNDRAISING

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART II, LINE 1 - ADDITIONAL SUPPLEMENTAL INFORMATION (CONTINUED)**

AUSTRALIA: 3 EMPLOYEES, PURPOSE: FUNDRAISING/EDUCATION, CHIL PROTECTION UNIT

CAMBODIA: 448 EMPLOYEES, PURPOSE: EDUCATION/CAREER AND LIFE SKILL, COMMUNITY  
OUTREACH, HEALTHCARE, CHILDCARE, LEADERSHIP & CHILD PROTECTION UNIT

HONG KONG: 3 EMPLOYEES, PURPOSE: FUNDRAISING

**SCHEDULE L**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

- ▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1   | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? |    |
|-----|---------------------------------|---|--------------------------------|----------------|----|
|     |                                 |   |                                | Yes            | No |
| (1) |                                 |   |                                |                |    |
| (2) |                                 |   |                                |                |    |
| (3) |                                 |   |                                |                |    |
| (4) |                                 |   |                                |                |    |
| (5) |                                 |   |                                |                |    |
| (6) |                                 |   |                                |                |    |

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? |      | (e) Original principal amount | (f) Balance due | (g) In default? |    | (h) Approved by board or committee? |    | (i) Written agreement? |    |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
|                               |                                    |                     | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |
| (1)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (2)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (3)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (4)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (5)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (6)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (7)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (8)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (9)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (10)                          |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| Total .....                   |                                    |                     |                                       |      |                               | ▶ \$ _____      |                 |    |                                     |    |                        |    |

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1)                           |   |                          |                        |                           |
| (2)                           |   |                          |                        |                           |
| (3)                           |   |                          |                        |                           |
| (4)                           |   |                          |                        |                           |
| (5)                           |   |                          |                        |                           |
| (6)                           |   |                          |                        |                           |
| (7)                           |   |                          |                        |                           |
| (8)                           |   |                          |                        |                           |
| (9)                           |   |                          |                        |                           |
| (10)                          |   |                          |                        |                           |

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

Schedule L (Form 990) 2021

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
|                               |   |                           |                                | Yes                                     | No |
| (1) SCOTT NEESON              | EXEC. DIRECTOR  |                           | HELD EQUITY INTEREST           |   | X  |
| (2)                           |   |                           |                                |   |    |
| (3)                           |   |                           |                                |   |    |
| (4)                           |   |                           |                                |   |    |
| (5)                           |   |                           |                                |   |    |
| (6)                           |   |                           |                                |   |    |
| (7)                           |   |                           |                                |   |    |
| (8)                           |   |                           |                                |   |    |
| (9)                           |   |                           |                                |   |    |
| (10)                          |   |                           |                                |   |    |

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

**SUPPLEMENTAL INFORMATION**

CAMBODIAN CHILDREN'S FUND ("CCF") OWNS A 49% EQUITY INTEREST IN LATOPP HOLDINGS LTD, A CAMBODIAN REGISTERED COMPANY THAT HOLDS A DIRECT INTEREST IN THE PROPERTY AND ASSETS LEASED BY CCF. AS EXECUTIVE DIRECTOR AND CCF'S NOMINATED REPRESENTATIVE, SCOTT NEESON HOLDS A 51% EQUITY INTEREST IN LATOPP HOLDINGS LTD. SCOTT NEESON HOLDS CAMBODIAN CITIZENSHIP AND IS ENTITLED UNDER CAMBODIAN LAW TO OWN PROPERTY AND ASSETS. THERE ARE, APPROPRIATE RESTRICTIONS ON THE TRANSFER OF SCOTT NEESON'S EQUITY INTEREST IN LATOPP HOLDINGS LTD IN THE SHAREHOLDERS AGREEMENT.

CCF HAS SECURITY AND CONTROL OVER THE PROPERTY AND ASSETS ATTACHED TO THE LANDS. THE AGREEMENTS SURROUNDING PROPERTY OWNERSHIP, AMONG OTHER THINGS, SECURE THE PROPERTIES USING HYPOTHEC FOR SECURING THE FUNDS PROVIDED BY CCF OR WITHOUT PRIOR CONSENT OF CCF. THUS, THE PROPERTIES CANNOT BE SOLD OR CONVEYED WITHOUT RECOVERY OF THE INVESTED FUNDS BY CCF.

CCF REFLECTS THE INVESTMENTS IN FACILITY ASSETS AND PROPERTY AS LEASEHOLD IMPROVEMENTS FOR THE PURPOSE OF FINANCIAL STATEMENTS REPORTING, AS THE PROPERTIES ARE USED FOR THE SOLE PURPOSE OF CCF'S ACTIVITIES. THE INVESTMENT IN PROPERTY PAID BY CCF IS APPROXIMATELY \$12,660,000 AS REFLECTED IN FIXED ASSETS.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ **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.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**Part I Types of Property**

|   | (a)<br>Check if<br>applicable | (b)<br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported<br>on Form 990,<br>Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|---|-------------------------------|---|---|--|
| 1 Art — Works of art .....  |                               |   |   |  |
| 2 Art — Historical treasures .....                                    |                               |   |   |  |
| 3 Art — Fractional interests .....                                    |                               |   |   |  |
| 4 Books and publications .....  |                               |   | 43,419.   | FMV  |
| 5 Clothing and household goods .....                                  |                               |   | 8,022.  | FMV  |
| 6 Cars and other vehicles .....                                       |                               |   |   |  |
| 7 Boats and planes .....  |                               |   |   |  |
| 8 Intellectual property .....   |                               |   |   |  |
| 9 Securities — Publicly traded .....                                  |                               |   |   |  |
| 10 Securities — Closely held stock .....                              |                               |   |   |  |
| 11 Securities — Partnership, LLC, or trust interests .....            |                               |   |   |  |
| 12 Securities — Miscellaneous .....                                   |                               |   |   |  |
| 13 Qualified conservation contribution —<br>Historic structures ..... |                               |   |   |  |
| 14 Qualified conservation contribution — Other .....                  |                               |   |   |  |
| 15 Real estate — Residential .....                                    |                               |   |   |  |
| 16 Real estate — Commercial .....                                     |                               |   |   |  |
| 17 Real estate — Other .....  |                               |   |   |  |
| 18 Collectibles .....   |                               |   |   |  |
| 19 Food inventory .....   |                               | 31  | 76,218.   | FMV  |
| 20 Drugs and medical supplies .....                                   |                               | 8   | 39,230.   | FMV  |
| 21 Taxidermy .....  |                               |   |   |  |
| 22 Historical artifacts .....   |                               |   |   |  |
| 23 Scientific specimens .....   |                               |   |   |  |
| 24 Archeological artifacts .....                                      |                               |   |   |  |
| 25 Other ▶ ( ..... ) .....  |                               |   |   |  |
| 26 Other ▶ ( ..... ) .....  |                               |   |   |  |
| 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

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

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

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

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

b If 'Yes,' describe in Part II.

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

|     | Yes | No |
|-----|-----|----|
| 30a |     | X  |
| 31  |     | X  |
| 32a |     | X  |
| 33  |     |    |

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

**Schedule M (Form 990) 2021**

---

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

---

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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**

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES**

OUR MISSION IS TO BREAK CYCLES OF POVERTY AND ABUSE AND TO CREATE POSITIVE CHANGE IN CAMBODIA THROUGH INTERVENTION AND EDUCATION FOR THE MOST IMPOVERISHED CHILDREN AND THEIR FAMILIES. BY PROVIDING HEALTHCARE, EDUCATION, JOB TRAINING AND LEADERSHIP DEVELOPMENT, THE CHILDREN IN OUR CARE WILL ENTER CAMBODIAN SOCIETY WITH THE SKILLS, CONFIDENCE AND INTEGRITY TO HELP THEIR OWN FAMILIES AND COMMUNITIES IN AN ACTIVE WAY NO GENERATION HAS BEFORE. WE BELIEVE THAT FOR OPTIMAL DEVELOPMENT AND HEALING, THE CHILDREN IN OUR CARE MUST REMAIN CONNECTED TO THEIR FAMILIES AND THEIR COMMUNITIES. TO SUPPORT THIS OBJECTIVE WE RUN A BROAD SPECTRUM OF FULLY INTEGRATED COMMUNITY SERVICES THAT COLLECTIVELY OFFER THE STRONGEST POSSIBLE SAFETY NET FOR FAMILIES AND COMMUNITIES IN CRISIS.

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

CAMBODIAN CHILDREN'S FUND ("CCF") TRANSFORMS THE COUNTRY'S MOST IMPOVERISHED KIDS INTO TOMORROW'S LEADERS, BY DELIVERING EDUCATION, FAMILY SUPPORT AND COMMUNITY DEVELOPMENT PROGRAMS INTO THE HEART OF CAMBODIA'S MOST IMPOVERISHED COMMUNITIES. WE BELIEVE THAT WITH THE RIGHT EDUCATION AND SUPPORT, ONE CHILD HAS THE POTENTIAL TO LIFT AN ENTIRE FAMILY OUT OF POVERTY AND THAT A GENERATION OF EDUCATED CHILDREN HAS THE POWER TO CHANGE A WHOLE SOCIETY. THROUGH INTENSIVE, LONG-TERM INVESTMENTS IN CHILDREN, CCF IS HELPING STUDENTS BUILD THE SKILLS, CONFIDENCE AND INTEGRITY THEY NEED TO BECOME THE PROGRESSIVE SPOKESPEOPLE AND LEADERS OF CHANGE IN THEIR COMMUNITY.

CCF OPERATES 64 INTER-CONNECTED PROJECTS ACROSS 7 CORE PROGRAM AREAS: EDUCATION, LEADERSHIP, COMMUNITY OUTREACH, HEALTHCARE, CHILD CARE, CAREER AND LIFE SKILLS, AND CHILD PROTECTION UNIT.



Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS**

CCF COMPREHENSIVE EDUCATION AND KGE

THE 2ND WAVE OF COVID PANDEMIC HAS HIT THE COUNTRY EVEN HARDER COMPARED TO THE YEAR 2020, LEADING TO SCHOOL CLOSURES FOR ALL AMOST THE ENTIRE YEAR. TO COPE WITH THE SITUATION WHERE IN-CLASS TEACHING AND LEARNING WASN'T POSSIBLE, CCF HAS CONTINUED BUILDING ON ITS DISTANCE-LEARNING PLATFORMS (BOTH ONLINE TEACHING & LEARNING AND SCHOOL WORKSHEET DELIVERY) WHICH HAS BEEN DEVELOPED SINCE LAST YEAR TO ENSURE CONTINUED EDUCATION FOR ALL THE STUDENTS IN THE PROGRAM. IN THAT YEAR, ONLINE LEARNING WAS ROLLED OUT TO STUDENTS IN ALL GRADES (EXCEPT FOR THOSE IN EARLY CHILDHOOD EDUCATION).

AS ALL OF CCF BENEFICIARIES ARE IN VERY POOR LIVING CONDITIONS, THERE WERE LOTS OF CHALLENGES FOR THEM TO BE ABLE TO ACCESS ONLINE LEARNING FROM HOME. THUS, IN ADDITION TO THE PROVISION OF PREPAID CARDS TO SUPPORT THEIR INTERNET (5\$/STUDENT PER MONTH), CCF SET UP WIFI INSTALLATION AT SOME OF CCF WORLD HOUSING COMMUNITIES TO ENSURE THAT STUDENTS COULD HAVE ACCESS TO INTERNET FOR THEIR ONLINE LEARNING.

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

EARLY CHILDHOOD EDUCATION

THE 2ND WAVE OF COVID PANDEMIC HAS HIT THE COUNTRY EVEN HARDER COMPARED TO THE YEAR 2020, LEADING TO SCHOOL CLOSURES FOR ALL AMOST THE ENTIRE YEAR. TO COPE WITH THE SITUATION WHERE IN-CLASS TEACHING AND LEARNING WASN'T POSSIBLE, CCF HAS CONTINUED DISTRIBUTING SCHOOL WORKSHEETS TO THE STUDENTS. GIVEN THE STUDENTS IN THIS PROGRAM ARE TOO YOUNG TO BE INDEPENDENT IN THEIR LEARNING AND THEIR FAMILIES DIDN'T HAVE KNOWLEDGE TO SUPPORT THEIR ONLINE LEARNING, THE PROGRAM STAFF INITIATED COMMUNITY PLAY-BASED LEARNING WITH AN AIM TO PROVIDE TEACHING AND LEARNING SUPPORT TO INDIVIDUAL STUDENTS AT THEIR HOME.

CCF COMPREHENSIVE EDUCATION AND KGE

IT'S OBSERVED THAT A SMALL NUMBER OF STUDENTS HAVE LEARNING DIFFICULTIES TO ACHIEVE

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

BASIC SKILLS OF PROFICIENCY IN LITERACY AND NUMERACY BEFORE LEAVING PRIMARY SCHOOL.

LEARNING SUPPORT PROGRAM (LSP) IS A COMPREHENSIVE PROGRAM THAT AIMS AT ENSURING THAT ALL CHILDREN ACHIEVE APPROPRIATE LEVELS OF LITERACY (KHMER AND ENGLISH) AND NUMERACY DURING THE COURSE OF THEIR PRIMARY EDUCATION. OUR UNDERSTANDING OF IMPORTANT ASPECTS OF CHILDREN'S EDUCATIONAL DEVELOPMENT CONTINUES TO BE GREATLY ENHANCED THROUGH RESEARCH. WIDE RANGES OF STRATEGIES WILL BE USED TO ENSURE THE EFFECTIVENESS OF THE PROGRAM INCLUDING, SECURING AN APPROPRIATE AND EFFECTIVE PROGRAM, PROMOTING THE USE OF TEACHING AND LEARNING PROCESSES THAT WILL ENABLE STUDENTS TO CATCH UP WHEN THEY ARE BACK IN THE MAINSTREAM AND ACHIEVE TO THEIR FULL POTENTIAL, SETTING STUDENTS CHALLENGING TARGETS AND THEN MONITORING THE PERFORMANCE OF STUDENTS TO ENSURE THOSE TARGETS ARE MET.

THIS LSP HAS BEEN INITIALLY INTRODUCED SINCE 2020 AND THE FULL IMPLEMENTATION HAS BEEN CARRIED OUT FROM 2021 WHEN ON-SITE CLASSES WERE REPLACED WITH DISTANCE LEARNING FOR NEARLY THE WHOLE YEAR DUE TO SEVERE COVID PANDEMIC.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

CCF COMPREHENSIVE EDUCATION AND KGE

IN THIS THRIVING ECONOMY, STEM CAREERS ARE NOW IN MORE DEMAND WHILE THE NUMBER OF STUDENTS UNDERTAKING STEM-RELATED HIGHER EDUCATION IS STILL LOW COMPARED TO OTHER FIELDS. IN CCF, STEM SO FAR HAS BEEN INTEGRATED INTO CCF KGE PROGRAM FOR STUDENTS FROM GRADE 7 TO 12 ONLY. SO, TO GUIDE MORE STUDENTS TOWARD STEM CAREERS IN THE FUTURE, WE'VE LEARNED THAT WE NEED TO GET THEM INVOLVED WHEN THEY ARE IN LOWER GRADES. THEREFORE, THE STEM BOOSTER PROGRAM WAS INITIATED IN 2021 TO FIND WAYS TO BOOST STEM PARTICIPATION AND INCREASE THE NUMBER OF STUDENTS UNDERTAKING STEM-BASED UNIVERSITY COURSES AND CAREERS. THIS PROGRAM INCLUDES THESE KEY COMPONENTS:

1. PRIMARY SCHOOL SCIENCE/STEM PROGRAM

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

2. TEACHER PROFESSIONAL DEVELOPMENT
3. STEM PROGRAM AND CLUBS IMPLEMENTATION
4. COMPETITIONS AND EXCHANGE EVENTS
5. EXTERNAL EVENTS
6. CAREER COUNSELLING EMBEDDED IN SCHOOL HOURS
7. STEM INTEGRATION
8. STEM PROJECTS
9. EMPLOYMENT
10. MOEYS DOCUMENTS
11. STEM PROMOTION
12. MONITORING STUDENTS INTEREST IN STEM CAREERS

## PUBLIC SCHOOL INTEGRATION

THE OPENING OF ON-SITE PUBLIC SCHOOL CLASSES WHEN THE COVID SITUATION STARTED TO REDUCE ITS EFFECT REQUIRED TO FOLLOW THE STANDARD OPERATING PROCEDURES (SOP) OF MINISTRY OF EDUCATION. WITH THAT, CCF PUBLIC SCHOOL SUPPORT TEAM IN CHARGE OF MANAGING CCF STUDENTS WHO STUDIED AT PUBLIC SCHOOLS HAD TO MAKE A FEW CHANGES TO OUR NORMAL ACTIVITIES IN ORDER TO ENSURE COMPLIANCE WITH THE SOP:

- 1) FACILITATED TO COPY THE HOMEWORK PACKAGES FROM PUBLIC SCHOOL AND DISTRIBUTED THEM TO CCF STUDENTS THEN SENT COMPLETED HOMEWORK PACKAGES BACK TO PUBLIC SCHOOL.
- 2) REVISED THE USUAL TRANSPORTATION ARRANGEMENT TO ALIGN WITH SOP BY REDUCING THE NUMBER OF STUDENTS PER SCHOOL BUS.
- 3) SUPPORTED STUDENTS TO SET UP TELEGRAM GROUPS FOR THEIR PUBLIC SCHOOL CLASSES.

## KHMER GENERAL EDUCATION (KGE)

THE SEVERE COVID PANDEMIC HAVING SPANNED FOR TWO YEARS IN THE COUNTRY NEGATIVELY IMPACTED THE EDUCATION FOR STUDENTS NATIONWIDE; CCF STUDENTS WERE WITHOUT ANY

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

EXCEPTION AND IN PARTICULAR THOSE WHO WERE IN THE HIGH SCHOOL EXAM YEAR MIGHT NOT BE WELL-PREPARED FOR THE NATIONAL 12TH-GRADE EXAM. SO, CCF INITIATED 2 MOCK-TESTS TO ASSESS THE STUDENTS' READINESS FOR THE REAL EXAM BECAUSE WE BELIEVED THAT EARLY IDENTIFICATION OF STUDENTS' ACADEMIC ABILITY WAS ESSENTIAL IN DEVELOPING A SUPPORT PLAN NECESSARY TO INCREASE THEIR CHANCE OF PASSING THE OFFICIAL EXAM. AS A RESULT, WE ACHIEVED 82% PASS RATE FOR GRADE 12 STUDENTS IN KGE PROGRAM (GRADE A: 2, GRADE B: 4, GRADE C: 13, GRADE D: 22 AND GRADE E: 18) WHILE THE COUNTRYWIDE'S PASS RATE WAS JUST 63%.

**FOOD PROGRAM VOLUNTEERING**

THE USUAL FOOD PROGRAM COULDN'T BE IMPLEMENTED AS OTHER YEARS GIVEN THE SERIOUS IMPACT OF THE 20TH FEBRUARY COMMUNITY EVENT. FOR CHILDREN' SAFETY DURING THE PANDEMIC AND TO ENSURE COMPLIANCE WITH COVID RULES, ONE OF WHICH WAS FORBIDDING BIG GATHERINGS, WE TEMPORARILY CHANGED THE IMPLEMENTATION OF EXISTING EVENING FOOD PROGRAM AS BELOW:

1. REPLACE SOUP DISTRIBUTION WITH PACKED FOOD, SNACKS AND FRUITS.
2. REPLACE ON-SITE FOOD SERVING WITH STAFF DELIVERING THE PACKED FOOD SETS TO CCF COMMUNITY WORLD HOUSING'S REPRESENTATIVE STUDENTS WHO THEN DISTRIBUTED THEM TO THE YOUNG KIDS WHO LIVE INSIDE. IT HAPPENED 4 TIMES A WEEK.

BY MAKING THIS CHANGE, STUDENT LEADERS COULD STILL CONTINUE DOING THEIR COMMUNITY WORK WHILE THE PRIMARY BENEFICIARIES OF THE FOOD PROGRAM COULD CONTINUE RECEIVING GOOD NUTRITION.

**CAREER COUNSELING**

THERE IS LACK OF STUDENTS CHOOSING STEM MAJORS FOR THEIR HIGHER EDUCATION. SINCE OTHER NON-STEM MAJORS BECOME MORE POPULAR AMONG GENERAL STUDENTS, THE LABOR SUPPLY IN THESE FIELDS ARE MORE THAN THE NEEDS, THUS THE EMPLOYMENT OPPORTUNITIES COULD BE

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

NARROW AND MORE COMPETITIVE FOR CCF STUDENTS.

MAJORITY OF CCF STUDENTS LIKE CHOOSING NON-STEM MAJORS FOR THEIR HIGHER EDUCATION. THIS IS DRIVEN BY VARIOUS FACTORS RANGING FROM STUDENTS' OWN INTEREST, ACADEMIC ABILITIES, INFLUENCE OF THEIR PEERS/FAMILIES, AND LACK OF UNDERSTANDING.

CLS TEAM HAS STARTED TO PROMOTE STEM MAJORS FOR UNIVERSITY ENROLLMENT THROUGH VARIOUS APPROACHES SUCH AS INCLUSION OF STEM-RELATED CAREER AND MAJOR ORIENTATIONS, CAREER COUNSELING, AND COMPILATIONS OF STEM-RELATED DOCUMENTS FOR STUDENTS TO READ TO WIDEN THEIR UNDERSTANDING. RECENTLY, IN COLLABORATION WITH CCF EDUCATION TEAM, WE HAVE WORKED ON AN INITIATIVE CALLED "BOOST STEM" BY SETTING UP MORE STEM-RELATED ACTIVITIES FOR STUDENTS TO GET INVOLVED FROM SECONDARY SCHOOL ONWARD.

#### RESIDENTIAL CARE UNDER IN-FACILITY CHILDCARE PROJECT

WITH THE COMMITMENT OF CAMBODIA'S MOSVY (MINISTRY OF SOCIAL AFFAIRS, VETERAN, AND YOUTH REHABILITATION) TO REDUCE THE NUMBER OF RESIDENTIAL CHILDREN ACROSS THE NATION (REINTEGRATE CHILDREN FROM RESIDENTIAL CARE INSTITUTIONS IN FIVE PROVINCES BY 30 PERCENT BY 2018), OUR CCF IN-FACILITY CHILDCARE HAS TO BE IMPLEMENTED IN ALIGNMENT WITH THAT COMMITMENT, LEADING TO CONTINUED SCALING DOWN OF CCF RESIDENTIAL CARE BUT EXPANDING OTHER CARE ALTERNATIVES SUCH AS KINSHIP CARE, FOSTER CARE, GROUP HOME LIVING, AND INDEPENDENT SELF-LIVING.

CCF HAS FAR EXCEEDED THE COMMITMENT SINCE THE LAST FEW YEARS AND 2021 WAS THE FIRST YEAR WHEN THERE WERE NO STUDENTS IN CCF RESIDENTIAL CARE.

#### NURSERY

THE USUAL NURSERY OUTING TRIPS AND OTHER CLASSROOM ACTIVITIES WERE CANCELLED DUE TO COVID RESTRICTIONS. THE YOUNG CHILDREN DURING THE FIRST FEW MONTHS AFTER THE

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

RESTRICTIONS WERE IMPOSED HAD TO STAY HOME WITH THEIR FAMILIES ALL DAY WITHOUT ENGAGING IN ANY ACTIVITIES THAT COULD HELP THEM GROW AND DEVELOP.

THE CANCELLATION OF NURSERY OUTING TRIP HAS BEEN REPLACED WITH A NEW INITIATIVE CALLED "WEEKLY HOME VISIT" THAT IS NOW ONE AMONG THE PROJECT OBJECTIVES. HOME VISIT CREATES THE FOUNDATION SEEKING FOR UNDERSTANDING AND COOPERATION BETWEEN FAMILIES AND CCF, WHICH IS VITAL TO EVERY CHILD'S SUCCESS AMID THE COVID-19 CRISIS. FROM STAFF'S OBSERVATIONS, 98% OF CHILDREN AND THEIR FAMILIES HAD GOOD UNDERSTANDING OF THE PROJECT OBJECTIVES THROUGH THEIR ACTIVE NOTE TAKING AND SELF-LED ACTIVITIES IN THEIR COMMUNITY.

## COUNSELING UNDER IN-FACILITY CHILDCARE PROJECT

IN-PERSON COUNSELING SERVICE WASN'T POSSIBLE DURING THE COVID LOCKDOWNS (CCF TARGETED COMMUNITIES WERE CLASSIFIED AS RED ZONE). SOME STUDENTS WERE STRESSED DURING THE COVID-19 LOCKDOWN AS THEY WERE REQUIRED TO STAY IN THE VILLAGE FOR THEIR SAFETY. CCF COUNSELING TEAM PROVIDED ONLINE EMOTIONAL COUNSELING TO STUDENTS WHO NEEDED IT. ALSO, STAFF WHO CONDUCTED HOME VISITS HELPED CHECK ON STUDENTS WHO APPEARED TO BE STRESSED. ADDITIONALLY, OUR STAFF ADVISED THEM TO KEEP CONTACT REMOTELY WITH THEIR RELATIVES SINCE THEY COULDN'T COMMUNICATE FACE TO FACE.

## FOOD ARRANGEMENT UNDER IN-FACILITY

ON-SITE FOOD SERVING AND SELF-FOOD SHOPPING FOR STUDENTS WASN'T POSSIBLE DUE TO COVID RESTRICTIONS. THEREFORE, THIS USUAL ARRANGEMENT WAS CHANGED TO DOOR DELIVERY OF RAW FOOD PACKAGES DURING THE LOCKDOWNS AND SCHOOL CLOSURES. FOR OLD STUDENTS, FRESH FOOD WAS DISTRIBUTED TO GROUP HOME STUDENTS IN CCF COMMUNITY-BASED CARE PROGRAM EVERY 2 DAYS TO MINIMIZE COVID INFECTION RISKS WHEN THESE STUDENTS DID FOOD SHOPPING IN LOCAL MARKETS. FOR SMALL CHILDREN, ON-SITE FOOD SERVING WAS REPLACED WITH DOOR

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

DELIVERY OF RICE, FRESH FOOD, FRUITS, MILKS TO THE NURSERY AND DAYCARE STUDENTS IN THE COMMUNITY LIVING AREAS DUE TO THE EXTENDED SCHOOL CLOSURES.

## ALL HEALTHCARE PROJECTS

TO ASSURE THAT NEEDY PEOPLE IN NEED OF HEALTHCARE TREATMENT AND SERVICES COULD STILL COME TO GET SUCH SERVICES FROM CCF HEALTHCARE TEAM AMIDST THE EXTREME COVID PANDEMIC, STRICT IMPLEMENTATION OF COVID PREVENTION PROTOCOLS MINIMIZED TRANSMISSION IN CCF MEDICAL CLINIC. A WIDE RANGE OF PREVENTION MEASURES WERE TAKEN SUCH AS DISTANCE SEATING, TEMPERATURE TAKING, ALCOHOL SPRAY, AREA DECONTAMINATION, COVID RAPID TEST, ETC.

## MEDICAL CLINIC PROJECT

REGULAR HEALTHCARE EDUCATION SESSIONS FOR BENEFICIARIES WERE MOSTLY CANCELLED DUE TO THE SEVERE COVID TRANSMISSION ACROSS THE COUNTRY.

HOWEVER, CCF HEALTHCARE TEAM CHANGED TO PROVIDE THE HEALTH EDUCATION EITHER TO SMALLER GROUPS OR A NEW FORM OF QUICK DEMO SESSIONS DURING PATIENTS WAITING TIME.

## FAMILY ASSISTANCE

STEUNG MEANCHEY AREA WAS CLASSIFIED AS RED ZONE DUE TO CONCERNING COVID TRANSMISSION PREVALENCE; THIS CAUSED MANY FAMILIES UNABLE TO GO OUT TO WORK OR TO DO FOOD SHOPPING. THUS, CCF FAMILY ASSISTANCE STARTED TO INCREASE AND CHANGED A FOCUS BEYOND WHAT WE NORMALLY PROVIDED. THE EXTRA SERVICES INCLUDED FACILITATING NEARLY 300 CCF TARGETED BENEFICIARIES TO RECEIVE GOVERNMENT'S CASH TRANSFER SUPPORT, AROUND 2,300 CCF TARGETED BENEFICIARIES GOT FULL COVID VACCINATION, THOUSANDS OF ONGOING FOOD HANDOUTS WERE DISTRIBUTED TO BENEFICIARIES DURING THE SEVERE LOCKDOWNS, AND PROVISION OF COVID PREVENTION SUPPLIES TO BENEFICIARIES, ETC.

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE TAX RETURN IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. AFTER COMPLETION OF SAID RETURNS, THE ORGANIZATION IS SENT A DRAFT OF THE TAX RETURNS TO BE REVIEWED AND EXAMINED. THE ORGANIZATION MAKES COPIES OF THE RETURNS AND DISTRIBUTES TO THOSE INDIVIDUALS CHARGED WITH GOVERNANCE. THOSE INDIVIDUALS AT THAT TIME CAN REVIEW AND IF APPLICABLE DISCUSS ANY LINE ITEMS IN THE RETURN WITH THE ACCOUNTANT WHO HAS PREPARED THE RETURN. IF ALL ITEMS ARE FOUND TO BE ACCEPTABLE, AN AUTHORIZATION IS SIGNED AND PROVIDED TO AUTHORIZE THE OUTSIDE ACCOUNTING FIRM TO PROCESS, SIGN AND PROVIDE COPIES OF THE RETURNS TO BE FILED (PAPER OR ELECTRONICALLY) WITH THE DESIGNATED GOVERNMENTAL AGENCIES. THE TAX RETURNS ARE THEN SIGNED BY THE ORGANIZATION, STAMPED AND MAILED WITH CERTIFIED RETURN RECEIPT OR THE SIGNED FORM 8879 IS PROVIDED TO THE OUTSIDE ACCOUNTING FIRM ALLOWING ELECTRONIC FILING.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

INDIVIDUALS ARE EXPECTED TO SELF-DISCLOSE INFORMATION. ALL BOARD MEMBERS RECEIVE THE CONFLICT OF INTEREST POLICY AND SIGN BOARD MEMBER AGREEMENTS.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE EXECUTIVE DIRECTOR'S (ED) SALARY IS VOTED ON BY THE BOARD.

A COMMITTEE OF THREE VOLUNTEER BOARD MEMBERS REVIEWS DATA FROM GUIDESTAR AND THE CHRONICLE OF PHILANTHROPY AND APPROVES COMPENSATION ANNUALLY.

THE ED IS THEN RESPONSIBLE FOR DETERMINING FAIR SALARY FOR THE TOP, KEY STAFF POSITIONS.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

A COMMITTEE OF THREE VOLUNTEER BOARD MEMBERS REVIEWS DATA FROM GUIDESTAR AND THE CHRONICLE OF PHILANTHROPY AND APPROVES COMPENSATION ANNUALLY.

**FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION**

FEDERAL TAX RETURNS ARE AVAILABLE AT GUIDESTAR.ORG & CHARITYNAVIGATOR.ORG.



Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

GOVERNING DOCUMENTS ARE AVAILABLE FOR PUBLIC INSPECTION AT THE PRINCIPAL PLACE OF BUSINESS.

THE CONFLICT OF INTEREST POLICY AND THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE DIRECTLY ON THE ORGANIZATION'S WEBSITE.

2021

California Exempt Organization  
Annual Information Return

199

|  |                               |   |
|--|-------------------------------|---|
| Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____. |                               |   |
| Corporation/Organization name<br><b>CAMBODIAN CHILDREN'S FUND</b>                              |                               | California corporation number<br><b>2579066</b> |
| Additional information. See instructions.  |                               | FEIN<br><b>20-0764162</b>                       |
| Street address (suite or room)<br><b>2461 SANTA MONICA BLVD #833</b>                           |                               | PMB no.   |
| City<br><b>SANTA MONICA</b>  | State<br><b>CA</b>            | Zip code<br><b>90404</b>                        |
| Foreign country name   | Foreign province/state/county | Foreign postal code                             |

|  |   |
|--|---|
| <p><b>A</b> First return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final information return?<br/> <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized<br/> Enter date: (mm/dd/yyyy) ● _____</p> <p><b>E</b> Check accounting method:<br/> 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed? 1 ● <input type="checkbox"/> 990T 2 ● <input type="checkbox"/> 990-PF 3 ● <input type="checkbox"/> Sch H (990)<br/> 4 <input checked="" type="checkbox"/> Other 990 series</p> <p><b>G</b> Is this a group filing? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H</b> Is this organization in a group exemption<br/> If "Yes," what is the parent's name? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | <p><b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br/> If "Yes," enter the gross receipts from nonmember sources. \$ _____</p> <p><b>L</b> Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>M</b> Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br/> Date filed with IRS _____</p> |
|--|---|

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

|   |  |   |   |                               |
|---|--|---|---|-------------------------------|
| <b>Receipts and Revenues</b>  | 1  | Gross sales or receipts from other sources. From Side 2, Part II, line 8. ....  | 1   | 185,964.                      |
|   | 2  | Gross dues and assessments from members and affiliates. ....  | 2   |                               |
|   | 3  | Gross contributions, gifts, grants, and similar amounts received. .... <b>SEE SCH. B.</b> .....   | 3   | 15,181,110.                   |
|   | 4  | Total gross receipts for filing requirement test. Add line 1 through line 3.<br><b>This line must be completed.</b> If the result is less than \$50,000, see General Information B .. | 4   | 15,367,074.                   |
|   | 5  | Cost of goods sold. ....  | 5   |                               |
|   | 6  | Cost or other basis, and sales expenses of assets sold. ....  | 6   |                               |
|   | 7  | Total costs. Add line 5 and line 6. ....  | 7   |                               |
|   | 8  | Total gross income. Subtract line 7 from line 4. ....   | 8   | 15,367,074.                   |
| <b>Expenses</b>   | 9  | Total expenses and disbursements. From Side 2, Part II, line 18. ....   | 9   | 8,499,495.                    |
|   | 10   | Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ....   | 10  | 6,867,579.                    |
| <b>Filing Fee</b>   | 11   | Total payments. ....  | 11  |                               |
|   | 12   | Use tax. See General Information K. ....  | 12  |                               |
|   | 13   | Payments balance. If line 11 is more than line 12, subtract line 12 from line 11. ....  | 13  |                               |
|   | 14   | Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12. ....   | 14  |                               |
|   | 15   | Penalties and interest. See General Information J. ....   | 15  |                               |
|   | 16   | <b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result. ....  | 16  | 0.                            |
| <b>Sign Here</b>  | 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 taxpayer) is based on all information of which preparer has any knowledge. |   |   |                               |
| <b>Paid Preparer's Use Only</b>   | Signature of officer <b>SUZANNE R. HEALY</b>   |   | Title <b>PRESIDENT &amp; ED</b>                 | Telephone <b>310-496-9931</b> |
|   | Date   |   | Check if self-employed <input type="checkbox"/> | PTIN <b>P00533689</b>         |
|   | Firm's name (or yours, if self-employed) and address <b>HEALY AND ASSOCIATES</b>   |   | Firm's FEIN <b>81-1489821</b>                   |                               |
|   | <b>1200 CONCORD AVE STE 250</b>  |   | Telephone <b>925-603-0800</b>                   |                               |
|   | <b>CONCORD, CA 94520</b>   |   |   |                               |
| May the FTB discuss this return with the preparer shown above? See instructions. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |  |   |   |                               |

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
regardless of amount of gross receipts – complete Part II or furnish substitute information.

|                                    |           |  |   |           |            |
|------------------------------------|-----------|--|---|-----------|------------|
| <b>Receipts from Other Sources</b> | <b>1</b>  | Gross sales or receipts from all business activities. See instructions. ....   | • | <b>1</b>  |            |
|                                    | <b>2</b>  | Interest .....   | • | <b>2</b>  |            |
|                                    | <b>3</b>  | Dividends .....  | • | <b>3</b>  |            |
|                                    | <b>4</b>  | Gross rents .....  | • | <b>4</b>  |            |
|                                    | <b>5</b>  | Gross royalties .....  | • | <b>5</b>  |            |
|                                    | <b>6</b>  | Gross amount received from sale of assets (See instructions) .....   | • | <b>6</b>  |            |
|                                    | <b>7</b>  | Other income. Attach schedule. .... <b>SEE STATEMENT 1</b>   | • | <b>7</b>  | 185,964.   |
| <b>Expenses and Disbursements</b>  | <b>8</b>  | <b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. .... |   | <b>8</b>  | 185,964.   |
|                                    | <b>9</b>  | Contributions, gifts, grants, and similar amounts paid. Attach schedule. ....  | • | <b>9</b>  |            |
|                                    | <b>10</b> | Disbursements to or for members. ....  | • | <b>10</b> |            |
|                                    | <b>11</b> | Compensation of officers, directors, and trustees. Attach schedule. .... <b>SEE STMT 2</b>   | • | <b>11</b> | 102,917.   |
|                                    | <b>12</b> | Other salaries and wages .....   | • | <b>12</b> | 3,982,290. |
|                                    | <b>13</b> | Interest .....   | • | <b>13</b> |            |
|                                    | <b>14</b> | Taxes .....  | • | <b>14</b> | 181,963.   |
|                                    | <b>15</b> | Rents .....  | • | <b>15</b> | 305,526.   |
|                                    | <b>16</b> | Depreciation and depletion (See instructions) .....  | • | <b>16</b> | 603,657.   |
|                                    | <b>17</b> | Other expenses and disbursements. Attach schedule. .... <b>SEE STATEMENT 3</b>   | • | <b>17</b> | 3,323,142. |
|                                    | <b>18</b> | <b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....                |   | <b>18</b> | 8,499,495. |

| <b>Schedule L Balance Sheet</b>  |   | <b>Beginning of taxable year</b> |             | <b>End of taxable year</b> |             |
|----------------------------------|---|----------------------------------|-------------|----------------------------|-------------|
|                                  |   | (a)                              | (b)         | (c)                        | (d)         |
| <b>Assets</b>                    |   |                                  |             |                            |             |
| <b>1</b>                         | Cash .....  |                                  | 3,049,758.  | •                          | 6,556,659.  |
| <b>2</b>                         | Net accounts receivable .....                           |                                  | 240,662.    | •                          | 194,009.    |
| <b>3</b>                         | Net notes receivable .....                              |                                  | 66,309.     | •                          | 59,956.     |
| <b>4</b>                         | Inventories .....                                       |                                  | 12,685.     | •                          | 6,140.      |
| <b>5</b>                         | Federal and state government obligations .....          |                                  |             | •                          |             |
| <b>6</b>                         | Investments in other bonds .....                        |                                  |             | •                          |             |
| <b>7</b>                         | Investments in stock .....                              |                                  |             | •                          |             |
| <b>8</b>                         | Mortgage loans .....                                    |                                  |             | •                          |             |
| <b>9</b>                         | Other investments. Attach schedule. ....                |                                  | 4,001,104.  | •                          | 4,500,064.  |
| <b>10a</b>                       | Depreciable assets. ....                                | 7,373,141.                       |             | 7,629,146.                 |             |
| <b>b</b>                         | Less accumulated depreciation. ....                     | 1,929,124.                       | 5,444,017.  | 2,438,664.                 | 5,190,482.  |
| <b>11</b>                        | Land. ....  |                                  | 6,913,659.  | •                          | 10,088,658. |
| <b>12</b>                        | Other assets. Attach schedule. .... <b>STM 4</b>        |                                  | 564,671.    | •                          | 524,515.    |
| <b>13</b>                        | <b>Total assets</b> .....                               |                                  | 20,292,865. |                            | 27,120,483. |
| <b>Liabilities and net worth</b> |   |                                  |             |                            |             |
| <b>14</b>                        | Accounts payable. ....                                  |                                  | 112,998.    | •                          | 76,202.     |
| <b>15</b>                        | Contributions, gifts, or grants payable. ....           |                                  |             | •                          |             |
| <b>16</b>                        | Bonds and notes payable. ....                           |                                  |             | •                          |             |
| <b>17</b>                        | Mortgages payable. ....                                 |                                  |             | •                          |             |
| <b>18</b>                        | Other liabilities. Attach schedule. .... <b>STM 5</b>   |                                  | 14,197.     |                            | 11,032.     |
| <b>19</b>                        | Capital stock or principal fund .....                   |                                  | 20,165,670. | •                          | 27,033,249. |
| <b>20</b>                        | Paid-in or capital surplus. Attach reconciliation. .... |                                  |             | •                          |             |
| <b>21</b>                        | Retained earnings or income fund. ....                  |                                  |             | •                          |             |
| <b>22</b>                        | <b>Total liabilities and net worth</b> .....            |                                  | 20,292,865. |                            | 27,120,483. |

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

|          |   |   |            |           |  |   |            |
|----------|---|---|------------|-----------|--|---|------------|
| <b>1</b> | Net income per books .....  | • | 6,867,579. | <b>7</b>  | Income recorded on books this year not included in this return. Attach schedule .....      | • |            |
| <b>2</b> | Federal income tax .....  | • |            | <b>8</b>  | Deductions in this return not charged against book income this year. Attach schedule. .... | • |            |
| <b>3</b> | Excess of capital losses over capital gains .....                                       | • |            | <b>9</b>  | <b>Total.</b> Add line 7 and line 8 .....  |   |            |
| <b>4</b> | Income not recorded on books this year. Attach schedule. ....                           | • |            | <b>10</b> | <b>Net income per return.</b> Subtract line 9 from line 6. ....                            |   | 6,867,579. |
| <b>5</b> | Expenses recorded on books this year not deducted in this return. Attach schedule ..... | • |            |           |  |   |            |
| <b>6</b> | <b>Total.</b> Add line 1 through line 5. ....   |   | 6,867,579. |           |  |   |            |

**Schedule B  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

CALIFORNIA COPY  
**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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

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).

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
| <b>4</b>  | <b>RUNNER 50%</b>   | <b>6/04/2010</b>                     | <b>5,563.</b>                 | <b>5,563.</b>  | <b>S/L</b>                    | <b>7</b>               |                                      |   |
|           | <b>BUS</b>  | <b>2/01/2010</b>                     | <b>16,500.</b>                | <b>16,381.</b>   | <b>S/L</b>                    | <b>7</b>               | <b>119.</b>                          |   |
|           | <b>VAN</b>  | <b>9/20/2011</b>                     | <b>17,000.</b>                | <b>17,000.</b>   | <b>S/L</b>                    | <b>7</b>               |                                      |   |
|           | <b>VAN</b>  | <b>9/20/2011</b>                     | <b>17,000.</b>                | <b>17,000.</b>   | <b>S/L</b>                    | <b>7</b>               |                                      |   |
|           | <b>LAND</b>   | <b>1/01/2011</b>                     | <b>341,610.</b>               |  |                               | <b>0</b>               |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              | <b>603,657.</b>                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | <b>KITCHEN AREA-CC</b>  | <b>10/30/2012</b>                    | <b>4,957.</b>                 | <b>4,957.</b>  | <b>S/L</b>                    | <b>3</b>               |                                      |   |
|           | <b>RENOVATION -GAR</b>  | <b>12/28/2012</b>                    | <b>3,472.</b>                 | <b>3,472.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>GENERATOR-HANG</b>   | <b>7/26/2012</b>                     | <b>7,500.</b>                 | <b>7,500.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>ULTASOUND</b>  | <b>11/30/2012</b>                    | <b>8,000.</b>                 | <b>8,000.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>DIGITAL CAMERA</b>   | <b>12/07/2012</b>                    | <b>1,645.</b>                 | <b>1,645.</b>  | <b>S/L</b>                    | <b>3</b>               |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               |                        | <b>15</b>                            |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | TOYOTA TUNDRA   | 1/01/2012                            | 31,505.                       | 31,319.  | S/L                           | 7                      | 186.                                 |   |
|           | MINI VAN-15 SEA   | 4/24/2012                            | 11,200.                       | 11,200.  | S/L                           | 7                      |                                      |   |
|           | RENOVATION-CCFC   | 12/22/2011                           | 3,970.                        | 3,970.   | S/L                           | 3                      |                                      |   |
|           | S NEESON'S COMP   | 1/01/2012                            | 4,921.                        | 4,921.   | S/L                           | 5                      |                                      |   |
|           | LONG TERM LEASE   | 6/10/2013                            | 630,383.                      |  |                               | 0                      |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               |                        | <b>15</b>                            |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | LONG TERM LEASE   | 10/18/2013                           | 7,000.                        |  |                               | 0                      |                                      |   |
|           | LONG TERM LEASE   | 10/18/2013                           | 628,120.                      |  |                               | 0                      |                                      |   |
|           | 3 VEHICLES  | VARIOUS                              | 48,500.                       | 24,955.  | S/L                           | 5                      |                                      |   |
|           | 9 - 2011 HONDA  | VARIOUS                              | 10,240.                       | 10,240.  | S/L                           | 5                      |                                      |   |
|           | 3 BUSES   | VARIOUS                              | 59,000.                       | 50,792.  | S/L                           | 5                      | 8,208.                               |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              |                                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |



**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | <b>TOYOTA TACOMA</b>  | <b>VARIOUS</b>                       | <b>15,800.</b>                | <b>14,784.</b>   | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>2 TRUCKS</b>   | <b>VARIOUS</b>                       | <b>13,100.</b>                | <b>13,038.</b>   | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>VAN 15 SEATER</b>  | <b>12/31/2013</b>                    | <b>13,150.</b>                | <b>13,150.</b>   | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>DELL COMPUTER -</b>  | <b>7/01/2013</b>                     | <b>1,085.</b>                 | <b>1,085.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>ELECTRIC BAKING</b>  | <b>7/01/2013</b>                     | <b>7,700.</b>                 | <b>7,700.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               |                        | <b>15</b>                            |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
| <b>6</b>  | <b>GENERATORS</b>   | <b>VARIOUS</b>                       | <b>49,600.</b>                | <b>14,880.</b>   | <b>S/L</b>                    | <b>5</b>               |                                      |   |
| <b>4</b>  | <b>IMAC</b>   | <b>VARIOUS</b>                       | <b>11,429.</b>                | <b>4,571.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>LAPTOP SONY - F</b>  | <b>7/01/2013</b>                     | <b>1,100.</b>                 | <b>1,100.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>MACPRO - MEDIA</b>   | <b>7/01/2013</b>                     | <b>3,725.</b>                 | <b>3,725.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>MACBOOK 15 INCH</b>  | <b>7/01/2013</b>                     | <b>2,750.</b>                 | <b>2,750.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              |                                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | PHOTOCOPIER   | 7/01/2013                            | 1,350.                        | 1,350.   | S/L                           | 5                      |                                      |   |
|           | ULTRASOUND  | 7/01/2013                            | 1,242.                        | 1,217.   | S/L                           | 5                      |                                      |   |
|           | LEASEHOLD IMPRO   | VARIOUS                              | 16,996.                       | 16,996.  | S/L                           | 3                      |                                      |   |
|           | CONSTRUCTION IN   | 12/31/2014                           | 846,586.                      |  |                               | 0                      |                                      |   |
|           | LEASEHOLD IMPRO   | VARIOUS                              | 532,300.                      | 106,461.   | S/L                           | 15                     | 35,487.                              |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              |                                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | <b>VEHICLES</b>   | <b>7/31/2014</b>                     | <b>142,182.</b>               | <b>142,182.</b>  | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>LONG TERM LEASE</b>  | <b>12/31/2014</b>                    | <b>2,007,769.</b>             |  |                               | <b>0</b>               |                                      |   |
|           | <b>OFFICE EQUIPMEN</b>  | <b>11/15/2014</b>                    | <b>16,436.</b>                | <b>11,507.</b>   | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>VEHICLES</b>   | <b>VARIOUS</b>                       | <b>40,607.</b>                | <b>12,243.</b>   | <b>S/L</b>                    | <b>5</b>               |                                      |   |
|           | <b>LEASEHOLD IMPRO</b>  | <b>VARIOUS</b>                       | <b>4,667,826.</b>             | <b>838,696.</b>  | <b>S/L</b>                    | <b>15</b>              | <b>304,665.</b>                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              |                                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | LEASEHOLD IMPRO   | VARIOUS                              | 22,616.                       | 13,569.  | S/L                           | 5                      | 4,523.                               |   |
|           | FURNITURE AND E   | 12/15/2016                           | 13,385.                       | 10,931.  | S/L                           | 5                      | 2,454.                               |   |
|           | VEHICLES  | 1/15/2017                            | 34,053.                       | 27,244.  | S/L                           | 5                      | 6,809.                               |   |
|           | LEASEHOLD IMPRO   | VARIOUS                              | 345,010.                      | 69,003.  | S/L                           | 15                     | 23,001.                              |   |
|           | FURNITURE/EQUIP   | 1/30/2017                            | 80,210.                       | 69,406.  | S/L                           | 3                      |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               |                        | <b>15</b>                            |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | <b>FURNITURE/EQUIP</b>  | <b>7/15/2018</b>                     | <b>99,409.</b>                | <b>81,698.</b>   | <b>S/L</b>                    | <b>3</b>               | <b>16,568.</b>                       |   |
|           | <b>VEHICLES</b>   | <b>8/15/2018</b>                     | <b>50,650.</b>                | <b>24,276.</b>   | <b>S/L</b>                    | <b>5</b>               | <b>10,130.</b>                       |   |
|           | <b>LONG TERM LEASE</b>  | <b>12/31/2019</b>                    | <b>2,452,191.</b>             |  |                               | <b>0</b>               |                                      |   |
|           | <b>FURNITURE/EQUIP</b>  | <b>11/15/2019</b>                    | <b>387,971.</b>               | <b>112,530.</b>  | <b>S/L</b>                    | <b>3</b>               | <b>81,174.</b>                       |   |
|           | <b>WORK IN PROGRES</b>  | <b>7/31/2019</b>                     | <b>12,064.</b>                |  |                               | <b>0</b>               |                                      |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              |                                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

**2021****Corporation Depreciation and Amortization****3885**

Attach to Form 100 or Form 100W.

**FORM 3885 ONLY**

Corporation name

California corporation number

**CAMBODIAN CHILDREN'S FUND****2579066****Part I Election To Expense Certain Property Under IRC Section 179**

|           |  |                              |                  |
|-----------|--|------------------------------|------------------|
| <b>1</b>  | Maximum deduction under IRC Section 179 for California.....  | <b>1</b>                     | <b>\$25,000</b>  |
| <b>2</b>  | Total cost of IRC Section 179 property placed in service.....  | <b>2</b>                     |                  |
| <b>3</b>  | Threshold cost of IRC Section 179 property before reduction in limitation.....                       | <b>3</b>                     | <b>\$200,000</b> |
| <b>4</b>  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....                | <b>4</b>                     |                  |
| <b>5</b>  | Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....     | <b>5</b>                     |                  |
| <b>6</b>  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|           |  |                              |                  |
|           |  |                              |                  |
|           |  |                              |                  |
| <b>7</b>  | Listed property (elected IRC Section 179 cost).....  | <b>7</b>                     |                  |
| <b>8</b>  | Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....    | <b>8</b>                     |                  |
| <b>9</b>  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....                               | <b>9</b>                     |                  |
| <b>10</b> | Carryover of disallowed deduction from prior taxable years.....                                      | <b>10</b>                    |                  |
| <b>11</b> | Business income limitation. Enter the smaller of business income (not less than zero) or line 5..... | <b>11</b>                    |                  |
| <b>12</b> | IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....   | <b>12</b>                    |                  |
| <b>13</b> | Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....                 | <b>13</b>                    |                  |

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

| <b>14</b> | (a)<br>Description<br>of property   | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Depreciation<br>allowed or<br>allowable in<br>earlier years | (e)<br>Depreciation<br>method | (f)<br>Life or<br>rate | (g)<br>Depreciation for<br>this year | (h)<br>Additional first<br>year<br>depreciation |
|-----------|---|--------------------------------------|-------------------------------|--|-------------------------------|------------------------|--------------------------------------|---|
|           | LONG TERM LEASE   | VARIOUS                              | 3,174,999.                    |  |                               | 0                      |                                      |   |
|           | LEASEHOLD IMPRO   | VARIOUS                              | 308,485.                      |  | S/L                           | 15                     | 20,566.                              |   |
|           | WORK IN PROGRES   | VARIOUS                              | 84,100.                       |  |                               | 0                      |                                      |   |
|           | FURNITURE/EQUIP   | 6/01/2021                            | 252,207.                      |  | S/L                           | 3                      | 75,629.                              |   |
|           | VEHICLES  | VARIOUS                              | 149,635.                      |  | S/L                           | 5                      | 14,138.                              |   |
| <b>15</b> | Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)..... |                                      |                               |  |                               | <b>15</b>              |                                      |   |

**Part III Summary**

|           |  |           |  |
|-----------|--|-----------|--|
| <b>16</b> | Total: If the corporation is electing:<br>IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b><br>Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b><br>Depreciation (if no election is made), enter the amount from line 15, column (g).....  | <b>16</b> |  |
| <b>17</b> | Total depreciation claimed for federal purposes from federal Form 4562, line 22.....   | <b>17</b> |  |
| <b>18</b> | Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.)..... | <b>18</b> |  |

**Part IV Amortization**

| <b>19</b> | (a)<br>Description<br>of property  | (b)<br>Date acquired<br>(mm/dd/yyyy) | (c)<br>Cost or<br>other basis | (d)<br>Amortization<br>allowed or allowable<br>in earlier years | (e)<br>R&TC<br>Section<br>(see instr) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|-----------|--|--------------------------------------|-------------------------------|---|---------------------------------------|--------------------------------|--------------------------------------|
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
|           |  |                                      |                               |   |                                       |                                |                                      |
| <b>20</b> | Total. Add the amounts in column (g).....  |                                      |                               |   |                                       |                                | <b>20</b>                            |
| <b>21</b> | Total amortization claimed for federal purposes from federal Form 4562, line 44.....   |                                      |                               |   |                                       |                                | <b>21</b>                            |
| <b>22</b> | Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12..... |                                      |                               |   |                                       |                                | <b>22</b>                            |

## CAMBODIAN CHILDREN'S FUND

20-0764162

**STATEMENT 1**  
**FORM 199, PART II, LINE 7**  
**OTHER INCOME**

|                              |    |                 |
|------------------------------|----|-----------------|
| MISCELLANEOUS.....           | \$ | 41,965.         |
| OTHER INVESTMENT INCOME..... |    | 136,638.        |
| PROGRAM SERVICE REVENUE..... |    | 7,361.          |
| TOTAL                        | \$ | <u>185,964.</u> |

**STATEMENT 2**  
**FORM 199, PART II, LINE 11**  
**COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

**CURRENT OFFICERS:**

| <u>NAME AND ADDRESS</u>   | <u>TITLE AND<br/>AVERAGE HOURS<br/>PER WEEK DEVOTED</u> | <u>TOTAL<br/>COMPEN-<br/>SATION</u> | <u>CONTRI-<br/>BUTION TO<br/>EBP &amp; DC</u> | <u>EXPENSE<br/>ACCOUNT/<br/>OTHER</u> |
|---|---|-------------------------------------|---|---------------------------------------|
| SCOTT NEESON<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404   | PRESIDENT & ED<br>40.00                                 | \$ 102,917.                         | \$ 0.   | \$ 0.                                 |
| WARREN SHARE<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404   | CHAIR&TREASURER<br>2.00                                 | 0.                                  | 0.  | 0.                                    |
| CAMMIE RICE<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404    | SECRETARY<br>2.00                                       | 0.                                  | 0.  | 0.                                    |
| RALPH SUDFELD<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404  | DIRECTOR<br>2.00  | 0.                                  | 0.  | 0.                                    |
| JEFFREY SHIU<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404   | DIRECTOR<br>2.00  | 0.                                  | 0.  | 0.                                    |
| TOM ZUBER<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404      | DIRECTOR<br>2.00  | 0.                                  | 0.  | 0.                                    |
| MATTHEW GREENE<br>2461 SANTA MONICA BLVD #833<br>SANTA MONICA, CA 90404 | AUDIT COMMITTEE<br>2.00                                 | 0.                                  | 0.  | 0.                                    |
|   | TOTAL   | <u>\$ 102,917.</u>                  | <u>\$ 0.</u>                                  | <u>\$ 0.</u>                          |

**STATEMENT 3**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

|   |    |         |
|---|----|---------|
| ADVERTISING AND PROMOTION.....              | \$ | 573.    |
| BANK AND MANAGEMENT FEES.....               |    | 72,943. |
| CONFERENCES, CONVENTIONS, AND MEETINGS..... |    | 4,539.  |



**STATEMENT 3 (CONTINUED)**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

|                                    |                      |
|------------------------------------|----------------------|
| DIRECT PROGRAM EXPENSES.....       | \$ 2,168,591.        |
| EQUIPMENT RENTAL AND MAINT.....    | 75,922.              |
| INDIRECT FUNDRAISING EXPENSES..... | 77,622.              |
| INFORMATION TECHNOLOGY.....        | 159,416.             |
| IN-KIND SUPPLIES.....              | 229,295.             |
| INSURANCE.....                     | 183,339.             |
| OFFICE EXPENSES.....               | 15,301.              |
| OTHER EMPLOYEE BENEFIT.....        | 33,581.              |
| OTHER EXPENSES.....                | 56,281.              |
| OTHER FEES.....                    | 152,940.             |
| POSTAGE AND SHIPPING.....          | 21,366.              |
| TRAVEL.....                        | 71,433.              |
| TOTAL                              | <u>\$ 3,323,142.</u> |

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 12**  
**OTHER ASSETS**

|  |                    |
|--|--------------------|
| IN-KIND GOODS ON HAND.....                 | 392,213.           |
| PREPAID EXPENSES AND DEFERRED CHARGES..... | 51,586.            |
| SECURITY DEPOSITS.....                     | 80,716.            |
| TOTAL                                      | <u>\$ 524,515.</u> |

**STATEMENT 5**  
**FORM 199, SCHEDULE L, LINE 18**  
**OTHER LIABILITIES**

|                               |                   |
|-------------------------------|-------------------|
| EMPLOYEE BENEFIT PAYABLE..... | 11,032.           |
| TOTAL                         | <u>\$ 11,032.</u> |

MAIL TO:  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814  
(916) 210-6400WEBSITE ADDRESS:  
[www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)

(For Registry Use Only)

**ANNUAL REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA****Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-306, 309, 311, and 312**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue &amp; Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

|   |                |  |  |
|---|----------------|--|--|
| <b>CAMBODIAN CHILDREN'S FUND</b><br>Name of Organization  |                | Check if:<br><input type="checkbox"/> Change of address<br><input type="checkbox"/> Amended report |  |
| List all DBAs and names the organization uses or has used<br><b>2461 SANTA MONICA BLVD, PMB #833</b><br>Address (Number and Street) |                | State Charity Registration Number <b>124099</b>  |  |
| <b>SANTA MONICA, CA 90404</b><br>City or Town, State, and ZIP Code  |                | Corporation or Organization No. <b>2579066</b>   |  |
| <b>310-496-9931</b><br>Telephone Number   | E-mail Address | Federal Employer ID No. <b>20-0764162</b>  |  |

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)  
Make Check Payable to Department of Justice**

| Total Revenue                   | Fee  | Total Revenue                        | Fee   | Total Revenue                           | Fee     |
|---------------------------------|------|--------------------------------------|-------|---|---------|
| Less than \$50,000              | \$25 | Between \$250,001 and \$1 million    | \$100 | Between \$20,000,001 and \$100 million  | \$800   |
| Between \$50,000 and \$100,000  | \$50 | Between \$1,000,001 and \$5 million  | \$200 | Between \$100,000,001 and \$500 million | \$1,000 |
| Between \$100,001 and \$250,000 | \$75 | Between \$5,000,001 and \$20 million | \$400 | Greater than \$500 million              | \$1,200 |

**PART A – ACTIVITIES**For your most recent full accounting period (beginning 1/01/21 ending 12/31/21) list:

**Total Revenue \$**  
 (including noncash contributions) 15,367,074. **Noncash Contributions \$** 166,889. **Total Assets \$** 27,120,483.  
**Program Expenses \$** 7,217,040. **Total Expenses \$** 8,499,495.

**PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT****Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.**

|   | Yes                                 | No                                  |
|---|-------------------------------------|-------------------------------------|
| 1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?<br><b>SEE STATEMENT 1</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?<br><b>SEE STATEMENT 2</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 5 During this reporting period, did the organization receive any governmental funding?  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 6 During this reporting period, did the organization hold a raffle for charitable purposes?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 7 Does the organization conduct a vehicle donation program?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.**

|  |   |           |          |
|--|---|-----------|----------|
| <b>SCOTT NEESON</b><br>Signature of Authorized Agent | <b>PRESIDENT &amp; ED</b><br>Printed Name | <br>Title | <br>Date |
|--|---|-----------|----------|

**STATEMENT 1**  
**FORM RRF-1, PART B, LINE 1**  
**FINANCIAL TRANSACTIONS**

CCF OWNS A 49% EQUITY INTEREST IN LAPTOPP HOLDING LTD, A CAMBODIAN REGISTERED COMPANY THAT HOLDS A DIRECT INTEREST IN THE PROPERTY AND ASSETS LEASED BY CCF. AS EXECUTIVE DIRECTOR AND CCF'S NOMINATED REPRESENTATIVE, SCOTT NEESON HOLDS A 51% EQUITY INTEREST IN LAPTOPP HOLDINGS LTD. SCOTT NEESON HOLDS CAMBODIAN CITIZENSHIP AND IS ENTITLED UNDER CAMBODIAN LAW TO OWN PROPERTY AND ASSETS. THERE ARE APPROPRIATE RESTRICTIONS ON THE TRANSFER OF SCOTT NEESON'S EQUITY INTEREST IN LAPTOPP HOLDINGS LTD IN THE SHAREHOLDERS AGREEMENT, SCOTT NEESON IS ALSO A VOTING MEMBER OF THE BOARD OF DIRECTORS.

CCF HAS SECURITY AND CONTROL OVER THE PROPERTY AND ASSET ATTACHED TO THE LANDS. THE AGREEMENTS SURROUNDING PROPERTY OWNERSHIP, AMONG OTHER THINGS, SECURE THE PROPERTIES USING HYPOTHEC FOR SECURING THE FUNDS PROVIDED BY CCF OR WITHOUT PRIOR CONSENT OF CCF.

THUS, THE PROPERTIES CANNOT BE SOLD OR CONVEYED WITHOUT RECOVERY OF THE INVESTED FUNDS BY CCF.

CCF REFLECTS THE INVESTMENTS IN FACILITY ASSETS AND PROPERTY AS LEASEHOLD IMPROVEMENTS FOR THE PURPOSE OF FINANCIAL STATEMENTS REPORTING, AS THE PROPERTIES ARE USED FOR THE SOLE PURPOSE OF CCF'S ACTIVITIES. THE GROSS INVESTMENT IN PROPERTY PAID BY CCF IS APPROXIMATELY \$16,000,000 AND IS REFLECTED IN FIXED ASSETS.

**STATEMENT 2**  
**FORM RRF-1, PART B, LINE 4**  
**FUNDRAISERS USED**

NAME: DAMIAN J TOPP  
ADDRESS: ABN 61 735 102 105 1/31 PETER DOHERTY ST DUTTON PARK Q 4102  
TYPE OF SERVICE: CONSULTING  
TOTAL PAID IN Y21: \$45,568

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-0047

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

|  |  |  |                                      |
|--|--|--|--------------------------------------|
| <b>Type or print</b><br><br>File by the due date for filing your return. See instructions. | Name of exempt organization or other filer, see instructions.                            |  | Taxpayer identification number (TIN) |
|  | CAMBODIAN CHILDREN'S FUND  |  | 20-0764162                           |
|  | Number, street, and room or suite number. If a P.O. box, see instructions.               |  |                                      |
|  | 2461 SANTA MONICA BLVD, PMB #833   |  |                                      |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |  |                                      |
|  | SANTA MONICA, CA 90404   |  |                                      |

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... **01**

| Application Is For                          | Return Code | Application Is For                | Return Code |
|---|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                     | 01          | Form 1041-A                       | 08          |
| Form 4720 (individual)                      | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                                 | 04          | Form 5227                         | 10          |
| Form 990-T (section 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)         | 06          | Form 8870                         | 12          |
| Form 990-T (corporation)                    | 07          |                                   |             |

• The books are in the care of ► THE ORGANIZATION .....

Telephone No. ► 310-496-9931 ..... Fax No. ► 310-399-5221 .....

- If the organization does not have an office or place of business in the United States, check this box ..... ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ..... If this is for the whole group, check this box ..... ► ☐. If it is for part of the group, check this box ... ► ☐ and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until 11/15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☒ calendar year 20 21 or
- ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

|  |           |    |    |
|--|-----------|----|----|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .....   | <b>3a</b> | \$ | 0. |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit ..... | <b>3b</b> | \$ | 0. |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .....              | <b>3c</b> | \$ | 0. |

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)

# Return of Organization Exempt From Income Tax

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

2021

Department of the Treasury  
Internal Revenue Service

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

Open to Public  
Inspection

|  |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
|--|--|---|--|---|--|--|--|--|--|--|--|---|--|---|--|--------------------------------------|--|
| <b>A</b> For the 2021 calendar year, or tax year beginning , 2021, and ending , 20   |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; vertical-align: top;"> <b>C</b><br/>           CAMBODIAN CHILDREN'S FUND<br/>           2461 SANTA MONICA BLVD, PMB #833<br/>           SANTA MONICA, CA 90404         </td> <td style="width:30%; vertical-align: top;"> <b>D</b> Employer identification number<br/>           20-0764162<br/> <b>E</b> Telephone number<br/>           310-496-9931<br/> <b>G</b> Gross receipts \$ 15,367,074.         </td> </tr> <tr> <td colspan="2"> <b>F</b> Name and address of principal officer: SCOTT NEESON<br/>           SAME AS C ABOVE         </td> </tr> <tr> <td colspan="2"> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br/> <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br/>           If "No," attach a list. See instructions.         </td> </tr> <tr> <td colspan="2"> <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         </td> </tr> <tr> <td colspan="2"> <b>J</b> Website: ▶ CAMBODIANCHILDRENSFUND.ORG         </td> </tr> <tr> <td colspan="2"> <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶         </td> </tr> <tr> <td colspan="2"> <b>L</b> Year of formation: 2003 <b>M</b> State of legal domicile: CA         </td> </tr> <tr> <td colspan="2"> <b>H(c)</b> Group exemption number ▶         </td> </tr> </table> | <b>C</b><br>CAMBODIAN CHILDREN'S FUND<br>2461 SANTA MONICA BLVD, PMB #833<br>SANTA MONICA, CA 90404 | <b>D</b> Employer identification number<br>20-0764162<br><b>E</b> Telephone number<br>310-496-9931<br><b>G</b> Gross receipts \$ 15,367,074. | <b>F</b> Name and address of principal officer: SCOTT NEESON<br>SAME AS C ABOVE |  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions. |  | <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>J</b> Website: ▶ CAMBODIANCHILDRENSFUND.ORG |  | <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: 2003 <b>M</b> State of legal domicile: CA |  | <b>H(c)</b> Group exemption number ▶ |  |
| <b>C</b><br>CAMBODIAN CHILDREN'S FUND<br>2461 SANTA MONICA BLVD, PMB #833<br>SANTA MONICA, CA 90404  | <b>D</b> Employer identification number<br>20-0764162<br><b>E</b> Telephone number<br>310-496-9931<br><b>G</b> Gross receipts \$ 15,367,074.   |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>F</b> Name and address of principal officer: SCOTT NEESON<br>SAME AS C ABOVE  |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions.                               |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <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>J</b> Website: ▶ CAMBODIANCHILDRENSFUND.ORG   |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <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: 2003 <b>M</b> State of legal domicile: CA  |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |
| <b>H(c)</b> Group exemption number ▶   |  |   |  |   |  |  |  |  |  |  |  |   |  |   |  |                                      |  |

|                                    |                 |   |  |
|------------------------------------|-----------------|---|--|
| <b>Part I Summary</b>              |                 |   |  |
| <b>Activities &amp; Governance</b> | 1               | Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>                                       |  |
|                                    | 2               | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |  |
|                                    | 3               | Number of voting members of the governing body (Part VI, line 1a)   | 7  |
|                                    | 4               | Number of independent voting members of the governing body (Part VI, line 1b)   | 6  |
|                                    | 5               | Total number of individuals employed in calendar year 2021 (Part V, line 2a)  | 3  |
|                                    | 6               | Total number of volunteers (estimate if necessary)  | 4  |
|                                    | 7a              | Total unrelated business revenue from Part VIII, column (C), line 12  | 0.   |
|                                    | b               | Net unrelated business taxable income from Form 990-T, Part I, line 11  | 0.   |
| <b>Revenue</b>                     | 8               | Contributions and grants (Part VIII, line 1h)   | 8,273,771.   |
|                                    | 9               | Program service revenue (Part VIII, line 2g)  | 21,774.  |
|                                    | 10              | Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | 120,033.   |
|                                    | 11              | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | 9,066.   |
|                                    | 12              | Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 8,424,644.   |
|                                    | <b>Expenses</b> | 13  | Grants and similar amounts paid (Part IX, column (A), lines 1-3) |
| 14                                 |                 | Benefits paid to or for members (Part IX, column (A), line 4)   | 7,361.   |
| 15                                 |                 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | 136,638.   |
| 16a                                |                 | Professional fundraising fees (Part IX, column (A), line 11e)   | 41,965.  |
| b                                  |                 | Total fundraising expenses (Part IX, column (D), line 25) ▶ 478,019.  | 8,424,644.   |
| 17                                 |                 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | 15,367,074.  |
| 18                                 |                 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)   | 4,409,198.   |
| 19                                 |                 | Revenue less expenses. Subtract line 18 from line 12  | 4,300,751.   |
| <b>Net Assets or Fund Balances</b> |                 | 20  | Total assets (Part X, line 16)                                   |
|                                    | 21              | Total liabilities (Part X, line 26)   | 4,198,744.   |
|                                    | 22              | Net assets or fund balances. Subtract line 21 from line 20  | 8,643,307.   |
|                                    |                 |   | -218,663.  |

|   |   |                      |           |
|---|---|----------------------|-----------|
| <b>Part II Signature Block</b>  |   |                      |           |
| 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                          | Date                 |           |
|   | SCOTT NEESON<br>Type or print name and title  | PRESIDENT & ED       |           |
| <b>Paid Preparer Use Only</b>   | Print/Type preparer's name                    | Preparer's signature | Date      |
|   | SUZANNE R. HEALY                              | SUZANNE R. HEALY     |           |
|   | Firm's name                                   | Firm's EIN           | PTIN      |
|   | HEALY AND ASSOCIATES                          | 81-1489821           | P00533689 |
|   | Firm's address                                | Phone no.            |           |
|   | 1200 CONCORD AVE STE 250<br>CONCORD, CA 94520 | 925-603-0800         |           |

|   |  |   |                             |
|---|--|---|-----------------------------|
| May the IRS discuss this return with the preparer shown above? See instructions |  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> 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:

SEE SCHEDULE O

**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 ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 7,217,040. including grants of \$ ) (Revenue \$ 7,361.)

SEE SCHEDULE O

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

SEE SCHEDULE O

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

KHMER GENERAL EDUCATION (KGE)

INTENSIVE PROGRAM DEVELOPMENT AND IMPLEMENTATION: IN THE ACADEMIC YEAR 2020-2021, CCF FULL KHMER GENERAL EDUCATION PROGRAM WAS RUN ONLINE BECAUSE OF COVID-19 PANDEMIC SITUATION. TO ENSURE THE PROCESS OF LEARNING AND TEACHING SMOOTHLY, CCF SCHOOLS REDUCED SOME SUBJECTS SUCH AS ART, STEM, COMPUTER, AND SPORT. IN ADDITION, THE NUMBER OF TEACHING HOURS WAS REDUCED FROM 39 HOURS TO 30 HOURS PER WEEK.

FURTHERMORE, A CLEAR STRUCTURE OF TEACHING, LEARNING, AND SUPPORTING WAS DEVELOPED. BOTH TEACHERS AND STUDENTS HAD CLEAR SCHEDULES FROM MONDAY TO FRIDAY WITH ASSISTANCE OF TEAM SUPPORTERS TO ENSURE THE TEACHING AND LEARNING HAPPENED SMOOTHLY; ICT TEAMS AND ACADEMIC TEAMS SUPPORTED THE TECHNICAL WHILE SCHOOL OPERATION TEAMS SUPPORTED NEEDED RESOURCES AND OTHER SERVICES.

**4d** Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 7,217,040.

**Part IV Checklist of Required Schedules**

|   | Yes | No |   |
|---|-----|----|---|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A   | 1   | X  |   |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | 2   | X  |   |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I  | 3   |    | X |
| 4 <b>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? If 'Yes,' complete Schedule C, Part II   | 4   |    | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III   | 5   |    | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I  | 6   |    | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II  | 7   |    | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III   | 8   |    | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV            | 9   |    | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V   | 10  |    | X |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.   |     |    |   |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI   | 11a | X  |   |
| b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII  | 11b |    | X |
| c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII  | 11c | X  |   |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX   | 11d |    | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X   | 11e | X  |   |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X  | 11f |    | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII  | 12a | X  |   |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional   | 12b |    | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E  | 13  |    | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?   | 14a | X  |   |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV | 14b | X  |   |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV   | 15  |    | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV   | 16  |    | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I. See instructions   | 17  |    | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II   | 18  |    | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III   | 19  |    | X |
| 20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H   | 20a |    | X |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?  | 20b |    |   |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II  | 21  |    | 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>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   |     |    |
| <b>24c</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>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?   |     |    |
| <b>25a</b> <b>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>25b</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</b> <b>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?<br><b>Note:</b> All Form 990 filers are required to complete Schedule O.  | X   |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

|   | Yes | No |
|---|-----|----|
| <b>1 a</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)

|   | Yes | No |
|---|-----|----|
| <b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. .... <b>2a</b> 3   |     |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .... <b>2b</b> X  | X   |    |
| <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.  |     |    |
| <b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .... <b>3a</b>  |     | X  |
| <b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. .... <b>3b</b>  |     |    |
| <b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .... <b>4a</b> X | X   |    |
| <b>b</b> If 'Yes,' enter the name of the foreign country ▶ <u>CB</u><br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |     |    |
| <b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .... <b>5a</b>  |     | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .... <b>5b</b>  |     | X  |
| <b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? .... <b>5c</b>  |     |    |
| <b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .... <b>6a</b>                                      |     | X  |
| <b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .... <b>6b</b>   |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>  |     |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .... <b>7a</b> X   | X   |    |
| <b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .... <b>7b</b> X   | X   |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .... <b>7c</b>  |     | X  |
| <b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. .... <b>7d</b>  |     |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .... <b>7e</b>   |     | X  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .... <b>7f</b>  |     | X  |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .... <b>7g</b>  |     |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .... <b>7h</b>  |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .... <b>8</b>  |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>  |     |    |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .... <b>9a</b>  |     |    |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .... <b>9b</b>   |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter:   |     |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. .... <b>10a</b>  |     |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. .... <b>10b</b>   |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter:  |     |    |
| <b>a</b> Gross income from members or shareholders. .... <b>11a</b>   |     |    |
| <b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .... <b>11b</b>  |     |    |
| <b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .... <b>12a</b>   |     |    |
| <b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. .... <b>12b</b>   |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |     |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .... <b>13a</b>   |     |    |
| <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  |     |    |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. .... <b>13b</b>   |     |    |
| <b>c</b> Enter the amount of reserves on hand .... <b>13c</b>   |     |    |
| <b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .... <b>14a</b>   |     | X  |
| <b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. .... <b>14b</b>   |     |    |
| <b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .... <b>15</b>   |     | X  |
| If 'Yes,' see the instructions and file Form 4720, Schedule N.  |     |    |
| <b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .... <b>16</b>  |     | X  |
| If 'Yes,' complete Form 4720, Schedule O.   |     |    |
| <b>17 Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? .... <b>17</b>                                  |     |    |
| If 'Yes,' complete Form 6069.   |     |    |

**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**

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

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ▶ CA

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☐ Upon request ☒ Other (explain on Schedule O) SEE SCH. 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. SEE SCHEDULE O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶

THE ORGANIZATION 2461 SANTA MONICA BLVD, PMB #833 SANTA MONICA CA 90404 310-496-9931

**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****1 a** 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)<br>Name and title                 | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>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) SCOTT NEESON<br>PRESIDENT & ED    | 40<br>0  |   |                       | X       |              |                              |        | 102,917.  | 0.   | 0.  |
| (2) WARREN SHARE<br>CHAIR&TREASURER   | 2<br>0   | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (3) CAMMIE RICE<br>SECRETARY          | 2<br>0   | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (4) RALPH SUDFELD<br>DIRECTOR         | 2<br>0   | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (5) JEFFREY SHIU<br>DIRECTOR          | 2<br>0   | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (6) TOM ZUBER<br>DIRECTOR             | 2<br>0   | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (7) MATTHEW GREENE<br>AUDIT COMMITTEE | 2<br>0   | X   |                       | X       |              |                              |        | 0.  | 0.   | 0.  |
| (8)                                   |  |   |                       |         |              |                              |        |   |  |   |
| (9)                                   |  |   |                       |         |              |                              |        |   |  |   |
| (10)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (11)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (12)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (13)                                  |  |   |                       |         |              |                              |        |   |  |   |
| (14)                                  |  |   |                       |         |              |                              |        |   |  |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (15) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (16) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (17) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (18) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (19) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (20) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (21) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (22) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (23) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (24) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| (25) -----   | -----  |   |                       |         |              |                              |        |   |  |   |
| <b>1 b Subtotal</b> .....  |  |   |                       |         |              |                              |        | 102,917.  | 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> .....                           |  |   |                       |         |              |                              |        | 102,917.  | 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 **1**

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

|          | Yes | No |
|----------|-----|----|
| <b>3</b> |     | X  |
| <b>4</b> |     | X  |
| <b>5</b> |     | X  |

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person.*

**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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**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**

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

|  |  |  | (A)<br>Total revenue        | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |  |
|--|--|--|-----------------------------|--|---|--|--|
| <b>Contributions, Gifts, Grants,<br/>and Other Similar Amounts</b>   | <b>1 a</b> Federated campaigns .....   | <b>1 a</b>   |                             |  |   |  |  |
|  | <b>b</b> Membership dues .....   | <b>1 b</b>   |                             |  |   |  |  |
|  | <b>c</b> Fundraising events .....  | <b>1 c</b>   |                             |  |   |  |  |
|  | <b>d</b> Related organizations .....   | <b>1 d</b>   |                             |  |   |  |  |
|  | <b>e</b> Government grants (contributions) .....   | <b>1 e</b>   |                             |  |   |  |  |
|  | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above ... | <b>1 f</b> 15,181,110.   |                             |  |   |  |  |
|  | <b>g</b> Noncash contributions included in<br>lines 1a-1f .....                                | <b>1 g</b> 166,889.  |                             |  |   |  |  |
|  | <b>h Total.</b> Add lines 1a-1f .....  |  | 15,181,110.                 |  |   |  |  |
| <b>Program Service Revenue</b>   | <b>2 a</b> <u>PROGRAM SERVICES</u> .....   |  | <b>Business Code</b> 624100 | 7,361.   | 7,361.                                  |  |  |
|  | <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 .....  |  | 7,361.                      |  |   |  |  |
|  | <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) ..... |                             |  | 136,638.                                | 136,638.   |  |
| <b>4</b> Income from investment of tax-exempt bond proceeds .....  |  |  |                             |  |   |  |  |
| <b>5</b> Royalties .....   |  |  |                             |  |   |  |  |
| <b>6 a</b> Gross rents .....   |  | (i) Real   | (ii) Personal               |  |   |  |  |
|  |  | <b>6 a</b>   |                             |  |   |  |  |
|  |  | <b>b</b> Less: rental expenses .....   | <b>6 b</b>                  |  |   |  |  |
| <b>c</b> Rental income or (loss) .....   |  | <b>6 c</b>   |                             |  |   |  |  |
| <b>d</b> Net rental income or (loss) .....   |  |  |                             |  |   |  |  |
| <b>7 a</b> Gross amount from<br>sales of assets<br>other than inventory .....  |  | (i) Securities   | (ii) Other                  |  |   |  |  |
|  |  | <b>7 a</b>   |                             |  |   |  |  |
|  |  | <b>b</b> Less: cost or other basis<br>and sales expenses .....                                 | <b>7 b</b>                  |  |   |  |  |
| <b>c</b> Gain or (loss) .....  |  | <b>7 c</b>   |                             |  |   |  |  |
| <b>d</b> Net gain or (loss) .....  |  |  |                             |  |   |  |  |
| <b>8 a</b> Gross income from fundraising events<br>(not including \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18 ..... |  |  |                             |  |   |  |  |
|  |  | <b>8 a</b>   |                             |  |   |  |  |
|  |  | <b>b</b> Less: direct expenses .....   | <b>8 b</b>                  |  |   |  |  |
| <b>c</b> Net income or (loss) from fundraising events .....  |  |  |                             |  |   |  |  |
| <b>9 a</b> Gross income from gaming activities.<br>See Part IV, line 19 .....  |  |  |                             |  |   |  |  |
|  | <b>9 a</b>   |  |                             |  |   |  |  |
|  | <b>b</b> Less: direct expenses .....   | <b>9 b</b>   |                             |  |   |  |  |
| <b>c</b> Net income or (loss) from gaming activities .....   |  |  |                             |  |   |  |  |
| <b>10 a</b> Gross sales of inventory, less<br>returns and allowances .....   |  |  |                             |  |   |  |  |
|  | <b>10 a</b>  |  |                             |  |   |  |  |
|  | <b>b</b> Less: cost of goods sold. ....  | <b>10 b</b>  |                             |  |   |  |  |
| <b>c</b> Net income or (loss) from sales of inventory .....  |  |  |                             |  |   |  |  |
| <b>Miscellaneous<br/>Revenue</b>   | <b>11 a</b> <u>MISCELLANEOUS</u> .....   |  | <b>Business Code</b> 900099 | 41,965.  | 41,965.                                 |  |  |
|  | <b>b</b> .....   |  |                             |  |   |  |  |
|  | <b>c</b> .....   |  |                             |  |   |  |  |
|  | <b>d</b> All other revenue .....   |  |                             |  |   |  |  |
|  | <b>e Total.</b> Add lines 11a-11d .....  |  | 41,965.                     |  |   |  |  |
|  | <b>12 Total revenue.</b> See instructions .....  |  | 15,367,074.                 | 185,964.   | 0.                                      | 0.   |  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.  |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22.   |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.  |                       |                                 |  |                             |
| 4 Benefits paid to or for members.   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees.  | 102,917.              | 84,473.                         | 10,728.                                | 7,716.                      |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).  | 0.                    | 0.                              | 0.                                     | 0.                          |
| 7 Other salaries and wages.  | 3,982,290.            | 3,268,630.                      | 415,110.                               | 298,550.                    |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).  |                       |                                 |  |                             |
| 9 Other employee benefits.   | 33,581.               | 31,247.                         | 2,334.                                 |                             |
| 10 Payroll taxes.  | 181,963.              | 134,569.                        | 41,047.                                | 6,347.                      |
| 11 Fees for services (nonemployees):   |                       |                                 |  |                             |
| a Management.  |                       |                                 |  |                             |
| b Legal.   |                       |                                 |  |                             |
| c Accounting.  |                       |                                 |  |                             |
| d Lobbying.  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17.   |                       |                                 |  |                             |
| f Investment management fees.  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)  | 152,940.              | 119,592.                        | 29,898.                                | 3,450.                      |
| 12 Advertising and promotion.  | 573.                  | 573.                            |  |                             |
| 13 Office expenses.  | 15,301.               | 11,017.                         | 4,264.                                 | 20.                         |
| 14 Information technology.   | 159,416.              | 134,496.                        | 3,163.                                 | 21,757.                     |
| 15 Royalties.  |                       |                                 |  |                             |
| 16 Occupancy.  | 305,526.              | 239,845.                        | 64,557.                                | 1,124.                      |
| 17 Travel.   | 71,433.               | 71,143.                         |  | 290.                        |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials.   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings.   | 4,539.                | 3,572.                          | 967.                                   |                             |
| 20 Interest.   |                       |                                 |  |                             |
| 21 Payments to affiliates.   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization.  | 603,657.              | 555,010.                        | 630.                                   | 48,017.                     |
| 23 Insurance.  | 183,339.              | 183,339.                        |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)                                     |                       |                                 |  |                             |
| a <u>DIRECT PROGRAM EXPENSES</u>   | 2,168,591.            | 2,167,227.                      | 671.                                   | 693.                        |
| b <u>IN-KIND SUPPLIES</u>  | 229,295.              | 81,972.                         | 142,969.                               | 4,354.                      |
| c <u>INDIRECT FUNDRAISING EXPENSES</u>   | 77,622.               |                                 |  | 77,622.                     |
| d <u>EQUIPMENT RENTAL AND MAINT</u>  | 75,922.               | 72,804.                         | 256.                                   | 2,862.                      |
| e All other expenses.  | 150,590.              | 57,531.                         | 87,842.                                | 5,217.                      |
| 25 Total functional expenses. Add lines 1 through 24e.   | 8,499,495.            | 7,217,040.                      | 804,436.                               | 478,019.                    |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                       |                                 |  |                             |

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

|   |  | (A)<br>Beginning of year |             | (B)<br>End of year |
|---|--|--------------------------|-------------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash — non-interest-bearing .....   | 3,035,292.               | <b>1</b>    | 6,541,836.         |
|   | <b>2</b> Savings and temporary cash investments .....  | 14,466.                  | <b>2</b>    | 14,823.            |
|   | <b>3</b> Pledges and grants receivable, net .....  |                          | <b>3</b>    |                    |
|   | <b>4</b> Accounts receivable, net .....  | 240,662.                 | <b>4</b>    | 194,009.           |
|   | <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 .....   | 66,309.                  | <b>7</b>    | 59,956.            |
|   | <b>8</b> Inventories for sale or use .....   | 12,685.                  | <b>8</b>    | 6,140.             |
|   | <b>9</b> Prepaid expenses and deferred charges .....   | 53,544.                  | <b>9</b>    | 51,586.            |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 17,717,804.   |             |                    |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 2,438,664.    |             |                    |
|   |  | 12,357,676.              | <b>10c</b>  | 15,279,140.        |
|   | <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 .....  | 4,001,104.               | <b>13</b>   | 4,500,064.         |
|   | <b>14</b> Intangible assets .....  |                          | <b>14</b>   |                    |
| <b>15</b> Other assets. See Part IV, line 11 .....                        | 511,127.   | <b>15</b>                | 472,929.    |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 20,292,865.  | <b>16</b>                | 27,120,483. |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 112,998.                 | <b>17</b>   | 76,202.            |
|   | <b>18</b> Grants payable .....   |                          | <b>18</b>   |                    |
|   | <b>19</b> Deferred revenue .....   |                          | <b>19</b>   |                    |
|   | <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 .....  | 14,197.                  | <b>25</b>   | 11,032.            |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 127,195.                 | <b>26</b>   | 87,234.            |
| <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 .....  | 20,165,670.              | <b>27</b>   | 24,105,782.        |
|   | <b>28</b> Net assets with donor restrictions .....   |                          | <b>28</b>   | 2,927,467.         |
|   | <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 .....                         | 20,165,670.  | <b>32</b>                | 27,033,249. |                    |
| <b>33</b> Total liabilities and net assets/fund balances .....            | 20,292,865.  | <b>33</b>                | 27,120,483. |                    |

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

|           |  |           |             |
|-----------|--|-----------|-------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 15,367,074. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 8,499,495.  |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 6,867,579.  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 20,165,670. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |             |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |             |
| <b>7</b>  | Investment expenses  | <b>7</b>  |             |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |             |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0.          |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 27,033,249. |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.   |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? .....<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant? .....<br>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:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | X   |    |
| <b>2c</b> | 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? .....<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   | X   |    |
| <b>3a</b> | 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>3b</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 .....  |     |    |



**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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**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 |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| Total                              |          |   |   |    |   |   |

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 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'.) . . . . .   | 11173204. | 10637797. | 11008888. | 8,273,771. | 15181110. | 56,274,770. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .   |           |           |           |            |           | 0.          |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .  |           |           |           |            |           | 0.          |
| <b>4 Total.</b> Add lines 1 through 3. . . . .  | 11173204. | 10637797. | 11008888. | 8,273,771. | 15181110. | 56,274,770. |
| <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). . . . . |           |           |           |            |           | 12,956,748. |
| <b>6 Public support.</b> Subtract line 5 from line 4. . . . .   |           |           |           |            |           | 43,318,022. |

**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. . . . .  | 11173204. | 10637797. | 11008888. | 8,273,771. | 15181110. | 56,274,770. |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .  | 105,206.  | 182,910.  | 232,262.  | 120,033.   | 136,638.  | 777,049.    |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .   |           |           |           |            |           | 0.          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI . . . . .   | 4,097.    | 2,780.    | 8,376.    | 9,066.     | 41,965.   | 66,284.     |
| <b>11 Total support.</b> Add lines 7 through 10. . . . .   |           |           |           |            |           | 57,118,103. |
| <b>12</b> Gross receipts from related activities, etc. (see instructions). . . . .   |           |           |           |            | 12        | 0.          |
| <b>13 First 5 years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/> |           |           |           |            |           |             |

**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> | 75.84 % |
| <b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14. . . . .                        | <b>15</b> | 76.57 % |

**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? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.   |     |    |
| <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)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).  |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer lines 3b and 3c below.   |     |    |
| <b>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)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.  |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.   |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.   |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.   |     |    |
| <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)? If 'Yes,' explain in <b>Part VI</b> 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.  |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). |     |    |
| <b>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? If 'Yes,' provide detail in <b>Part VI</b> .  |     |    |
| <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? If 'Yes,' complete Part I of Schedule L (Form 990).  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If 'Yes,' complete Part I of Schedule L (Form 990).  |     |    |
| <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))? If 'Yes,' provide detail in <b>Part VI</b> .   |     |    |
| <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? If 'Yes,' provide detail in <b>Part VI</b> .  |     |    |
| <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? If 'Yes,' provide detail in <b>Part VI</b> .   |     |    |
| <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)? If 'Yes,' answer line 10b below.  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)   |     |    |

**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>11a</b> |    |
| <b>b</b> A family member of a person described on line 11a above?  | <b>11b</b> |    |
| <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>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>1</b> |    |
| <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>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>1</b> |    |
| <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>2</b> |    |
| <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>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>2a</b> |     |    |
| <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>2b</b> |     |    |
| <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>3a</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>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.

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

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

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

BAA

Schedule A (Form 990) 2021

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

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

**Section E – Distribution Allocations (see instructions)**

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

BAA

Schedule A (Form 990) 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.)

**PART II, LINE 10 - OTHER INCOME**

| NATURE AND SOURCE | 2021              | 2020             | 2019             | 2018             | 2017             |
|-------------------|-------------------|------------------|------------------|------------------|------------------|
| MISCELLANEOUS     | \$ 41,965.        | \$ 9,066.        | \$ 8,376.        | \$ 2,780.        | \$ 4,097.        |
| TOTAL             | <u>\$ 41,965.</u> | <u>\$ 9,066.</u> | <u>\$ 8,376.</u> | <u>\$ 2,780.</u> | <u>\$ 4,097.</u> |



**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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

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).

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021****Open to Public  
Inspection**

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

|   | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year .....                       |                         |                              |
| 2 Aggregate value of contributions to (during year) ..... |                         |                              |
| 3 Aggregate value of grants from (during year) .....      |                         |                              |
| 4 Aggregate value at end of year .....                    |                         |                              |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

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

|   |   |
|---|---|
| <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat  | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> Preservation of open space   |   |

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1. .... ► \$ .....

(ii) Assets included in Form 990, Part X. .... ► \$ .....

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

a Revenue included on Form 990, Part VIII, line 1. .... ► \$ .....

b Assets included in Form 990, Part X. .... ► \$ .....

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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.

1 a 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.....             | 1 c    |
| d Additions during the year.....     | 1 d    |
| e Distributions during the year..... | 1 e    |
| f Ending balance.....                | 1 f    |

2 a 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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a Beginning of year balance.....                    |                  |                |                    |                      |                     |
| b Contributions.....                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses.....     |                  |                |                    |                      |                     |
| d Grants or scholarships.....                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs..... |                  |                |                    |                      |                     |
| f Administrative expenses.....                        |                  |                |                    |                      |                     |
| g End of year balance.....                            |                  |                |                    |                      |                     |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Term endowment ▶ \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations..... **3a(i)** ☐ Yes ☐ No

(ii) Related organizations..... **3a(ii)** ☐ Yes ☐ No

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? **3b** ☐ Yes ☐ No

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 |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land.....   |                                      | 10,088,658.                     |                              | 10,088,658.    |
| b Buildings.....  |                                      |                                 |                              |                |
| c Leasehold improvements.....   |                                      | 5,905,632.                      | 1,445,366.                   | 4,460,266.     |
| d Equipment.....  |                                      | 1,627,350.                      | 993,298.                     | 634,052.       |
| e Other.....  |                                      | 96,164.                         |                              | 96,164.        |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)..... |                                      |                                 |                              | 15,279,140.    |

BAA

Schedule D (Form 990) 2021

**Part VII Investments – Other Securities.**

N/A

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) -----  |                |   |
| (I) -----  |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (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)  |                |   |
| (10)   |                |   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶ | 4,500,064.     |   |

**Part IX Other Assets.**

N/A

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)  |                |
| (10)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (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) EMPLOYEE BENEFIT PAYABLE   | 11,032.        |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| (10)   |                |
| (11)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶ | 11,032.        |

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>  | 15,367,074. |
| <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> |             |
| <b>b</b> | Donated services and use of facilities .....   | <b>2b</b> |             |
| <b>c</b> | Recoveries of prior year grants .....  | <b>2c</b> |             |
| <b>d</b> | Other (Describe in Part XIII.) .....   | <b>2d</b> |             |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> .....  | <b>2e</b> |             |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> .....   | <b>3</b>  | 15,367,074. |
| <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> |             |
| <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> |             |
| <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>  | 15,367,074. |

**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>  | 8,499,495. |
| <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> |            |
| <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> |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> .....   | <b>2e</b> |            |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> .....  | <b>3</b>  | 8,499,495. |
| <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> |            |
| <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> |            |
| <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>  | 8,499,495. |

**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.

**SCHEDULE F**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Statement of Activities Outside the United States**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.  
▶ 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**

Employer identification number

20-0764162

CAMBODIAN CHILDREN'S FUND

**Part I General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ... ☒ **Yes** ☐ **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. **PART V**
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.) **PART V**

| (a) Region   | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in the region | (d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region | (f) Total expenditures for and investments in the region<br>PT V |
|--|-------------------------------------|--|--|--|--|
| (1) UNITED KINGDOM                                       | 1                                   | 2  | FUNDRAISING  | 2 AGENTS ARE VOLUNTEERS IN UK  | 0.   |
| (2) AUSTRALIA  | 1                                   | 3  | EDUCATION/FUNDRAISING  | CHILD PROTECTION UNIT  | 0.   |
| (3) HONG KONG  | 1                                   | 2  | FUNDRAISING  |  | 0.   |
| (4) CAMBODIA   | 13                                  | 448  | EDUCATION/CAREER, LIFE SKILL   | COMM OUTREACH, HEALTHCARE  | 0.   |
| (5)  |                                     |  |  |  |  |
| (6)  |                                     |  |  |  |  |
| (7)  |                                     |  |  |  |  |
| (8)  |                                     |  |  |  |  |
| (9)  |                                     |  |  |  |  |
| (10)   |                                     |  |  |  |  |
| (11)   |                                     |  |  |  |  |
| (12)   |                                     |  |  |  |  |
| (13)   |                                     |  |  |  |  |
| (14)   |                                     |  |  |  |  |
| (15)   |                                     |  |  |  |  |
| (16)   |                                     |  |  |  |  |
| (17)   |                                     |  |  |  |  |
| <b>3 a Subtotal.</b> .....                               | 16                                  | 455  |  |  |  |
| <b>b Total from continuation sheets to Part I.</b> ..... |                                     |  |  |  |  |
| <b>c Totals (add lines 3a and 3b).</b> ...               | 16                                  | 455  |  |  | 0.   |

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

**Schedule F (Form 990) 2021**

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

[illegible]

|          |  |   |
|----------|--|---|
| <b>2</b> | Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter..... | 0 |
| <b>3</b> | Enter total number of other organizations or entities .....  | 0 |

**BAA**

Schedule F (Form 990) 2021

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of noncash assistance | (g) Description of noncash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|------------|--------------------------|--------------------------|---------------------------------|----------------------------------|---------------------------------------|---|
| (1)                             |            |                          |                          |                                 |                                  |                                       |   |
| (2)                             |            |                          |                          |                                 |                                  |                                       |   |
| (3)                             |            |                          |                          |                                 |                                  |                                       |   |
| (4)                             |            |                          |                          |                                 |                                  |                                       |   |
| (5)                             |            |                          |                          |                                 |                                  |                                       |   |
| (6)                             |            |                          |                          |                                 |                                  |                                       |   |
| (7)                             |            |                          |                          |                                 |                                  |                                       |   |
| (8)                             |            |                          |                          |                                 |                                  |                                       |   |
| (9)                             |            |                          |                          |                                 |                                  |                                       |   |
| (10)                            |            |                          |                          |                                 |                                  |                                       |   |
| (11)                            |            |                          |                          |                                 |                                  |                                       |   |
| (12)                            |            |                          |                          |                                 |                                  |                                       |   |
| (13)                            |            |                          |                          |                                 |                                  |                                       |   |
| (14)                            |            |                          |                          |                                 |                                  |                                       |   |
| (15)                            |            |                          |                          |                                 |                                  |                                       |   |
| (16)                            |            |                          |                          |                                 |                                  |                                       |   |
| (17)                            |            |                          |                          |                                 |                                  |                                       |   |
| (18)                            |            |                          |                          |                                 |                                  |                                       |   |

BAA

Schedule F (Form 990) 2021



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926).* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990).* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471).* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621).* ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865).* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* ☐ Yes ☒ No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR MONITORING USE OF FUNDS OUTSIDE US**

GRANTS RECIEVED IN PHNOM PEHN, CAMBODIA.

ALL FUNDS RECEIVED IN CAMBODIA ARE SCANNED AND UPLOADED TO SHARED FOLDER WITH CAMBODIAN CHILDREN'S FUND ("CCF") LA, CALIFORNIA & CCF PNP, CAMBODIA. A MONTHLY REVENUE REPORT IS ALSO SUBMITTED FOR REVIEW OF FUNDS RECEIVED AND BALANCED WITH OUR SAGEINTACCT SYSTEM ACCOUNTING SOFTWARE ON A MONTHLY BASIS.

**PART I - ADDITIONAL SUPPLEMENTAL INFORMATION**

IN ADDITION TO THE SUPPORT RAISED IN THE UNITED STATES, THE ORGANIZATION IS SUPPORTED BY CAMBODIAN CHILDREN'S FUND ALIGNED ORGANIZATIONS THAT EXIST IN AUSTRALIA, HONG KONG AND THE UNITED KINGDOM. THESE ENTITIES ARE SEPARATE LEGAL ENTITIES THAT SHARE A COMMON GOAL OF SUPPORTING THE CAMBODIAN OPERATIONS OF CAMBODIAN CHILDREN'S FUND. THESE FUNDS ARE REMITTED TO THE CCF OFFICE IN CAMBODIA.

**PART I, LINE 3F - INVESTMENTS & EXPENDITURES PER REGION**

THE ORGANIZATION IS LOCATED IN CALIFORNIA AND CAMBODIA. IT RECEIVES DONATIONS FROM AROUND THE WORLD.

EXPENSES ARE PAID AT THE LOCAL OFFICE IN CAMBODIA AND ARE THEN SENT TO CORPORATE OFFICE IN CAMBODIA FOR ALLOCATION TO OTHER SITES IF NECESSARY. EACH LOCATION HAS A SEPARATE DESIGNATION FOR JOURNAL ENTRIES. WHEN A BILL IS REC'D THAT IS ATTRIBUTABLE TO OTHER LOCATIONS IT IS PUT INTO THE CLEARING ACCOUT AND THEN CLEARED OUT WHEN CHARGED TO THE LOCAITON.

CAMBODIAN CHILDREN'S FUND HAS 16 CAMBODIAN OFFCIES, SOME OF THESE INCLUDE THE PROGRAM FACILITIES E.G. SATELLITE SCHOOLS. INCLUDING CPU.

**PART II, LINE 1 - ADDITIONAL SUPPLEMENTAL INFORMATION**

ALL 4 LEGAL ENTITIES ARE SEPARATE:

UNITED KINGDON: 2 VOLUNTEERS, PURPOSE: FUNDRAISING

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART II, LINE 1 - ADDITIONAL SUPPLEMENTAL INFORMATION (CONTINUED)**

AUSTRALIA: 3 EMPLOYEES, PURPOSE: FUNDRAISING/EDUCATION, CHIL PROTECTION UNIT

CAMBODIA: 448 EMPLOYEES, PURPOSE: EDUCATION/CAREER AND LIFE SKILL, COMMUNITY  
OUTREACH, HEALTHCARE, CHILDCARE, LEADERSHIP & CHILD PROTECTION UNIT

HONG KONG: 3 EMPLOYEES, PURPOSE: FUNDRAISING

**SCHEDULE L**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

- ▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **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

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1   | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? |    |
|-----|---------------------------------|---|--------------------------------|----------------|----|
|     |                                 |   |                                | Yes            | No |
| (1) |                                 |   |                                |                |    |
| (2) |                                 |   |                                |                |    |
| (3) |                                 |   |                                |                |    |
| (4) |                                 |   |                                |                |    |
| (5) |                                 |   |                                |                |    |
| (6) |                                 |   |                                |                |    |

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? |      | (e) Original principal amount | (f) Balance due | (g) In default? |    | (h) Approved by board or committee? |    | (i) Written agreement? |    |
|-------------------------------|------------------------------------|---------------------|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
|                               |                                    |                     | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |
| (1)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (2)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (3)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (4)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (5)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (6)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (7)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (8)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (9)                           |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| (10)                          |                                    |                     |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| Total .....                   |                                    |                     |                                       |      |                               | ▶ \$ _____      |                 |    |                                     |    |                        |    |

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| (1)                           |   |                          |                        |                           |
| (2)                           |   |                          |                        |                           |
| (3)                           |   |                          |                        |                           |
| (4)                           |   |                          |                        |                           |
| (5)                           |   |                          |                        |                           |
| (6)                           |   |                          |                        |                           |
| (7)                           |   |                          |                        |                           |
| (8)                           |   |                          |                        |                           |
| (9)                           |   |                          |                        |                           |
| (10)                          |   |                          |                        |                           |

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

Schedule L (Form 990) 2021

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
|                               |   |                           |                                | Yes                                     | No |
| (1) SCOTT NEESON              | EXEC. DIRECTOR  |                           | HELD EQUITY INTEREST           |   | X  |
| (2)                           |   |                           |                                |   |    |
| (3)                           |   |                           |                                |   |    |
| (4)                           |   |                           |                                |   |    |
| (5)                           |   |                           |                                |   |    |
| (6)                           |   |                           |                                |   |    |
| (7)                           |   |                           |                                |   |    |
| (8)                           |   |                           |                                |   |    |
| (9)                           |   |                           |                                |   |    |
| (10)                          |   |                           |                                |   |    |

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

**SUPPLEMENTAL INFORMATION**

CAMBODIAN CHILDREN'S FUND ("CCF") OWNS A 49% EQUITY INTEREST IN LATOPP HOLDINGS LTD, A CAMBODIAN REGISTERED COMPANY THAT HOLDS A DIRECT INTEREST IN THE PROPERTY AND ASSETS LEASED BY CCF. AS EXECUTIVE DIRECTOR AND CCF'S NOMINATED REPRESENTATIVE, SCOTT NEESON HOLDS A 51% EQUITY INTEREST IN LATOPP HOLDINGS LTD. SCOTT NEESON HOLDS CAMBODIAN CITIZENSHIP AND IS ENTITLED UNDER CAMBODIAN LAW TO OWN PROPERTY AND ASSETS. THERE ARE, APPROPRIATE RESTRICTIONS ON THE TRANSFER OF SCOTT NEESON'S EQUITY INTEREST IN LATOPP HOLDINGS LTD IN THE SHAREHOLDERS AGREEMENT.

CCF HAS SECURITY AND CONTROL OVER THE PROPERTY AND ASSETS ATTACHED TO THE LANDS. THE AGREEMENTS SURROUNDING PROPERTY OWNERSHIP, AMONG OTHER THINGS, SECURE THE PROPERTIES USING HYPOTHEC FOR SECURING THE FUNDS PROVIDED BY CCF OR WITHOUT PRIOR CONSENT OF CCF. THUS, THE PROPERTIES CANNOT BE SOLD OR CONVEYED WITHOUT RECOVERY OF THE INVESTED FUNDS BY CCF.

CCF REFLECTS THE INVESTMENTS IN FACILITY ASSETS AND PROPERTY AS LEASEHOLD IMPROVEMENTS FOR THE PURPOSE OF FINANCIAL STATEMENTS REPORTING, AS THE PROPERTIES ARE USED FOR THE SOLE PURPOSE OF CCF'S ACTIVITIES. THE INVESTMENT IN PROPERTY PAID BY CCF IS APPROXIMATELY \$12,660,000 AS REFLECTED IN FIXED ASSETS.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ **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.**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**Part I Types of Property**

|   | (a)<br>Check if<br>applicable | (b)<br>Number of<br>contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported<br>on Form 990,<br>Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|---|-------------------------------|---|---|--|
| 1 Art — Works of art .....  |                               |   |   |  |
| 2 Art — Historical treasures .....                                    |                               |   |   |  |
| 3 Art — Fractional interests .....                                    |                               |   |   |  |
| 4 Books and publications .....  |                               |   | 43,419.   | FMV  |
| 5 Clothing and household goods .....                                  |                               |   | 8,022.  | FMV  |
| 6 Cars and other vehicles .....                                       |                               |   |   |  |
| 7 Boats and planes .....  |                               |   |   |  |
| 8 Intellectual property .....   |                               |   |   |  |
| 9 Securities — Publicly traded .....                                  |                               |   |   |  |
| 10 Securities — Closely held stock .....                              |                               |   |   |  |
| 11 Securities — Partnership, LLC, or trust interests .....            |                               |   |   |  |
| 12 Securities — Miscellaneous .....                                   |                               |   |   |  |
| 13 Qualified conservation contribution —<br>Historic structures ..... |                               |   |   |  |
| 14 Qualified conservation contribution — Other .....                  |                               |   |   |  |
| 15 Real estate — Residential .....                                    |                               |   |   |  |
| 16 Real estate — Commercial .....                                     |                               |   |   |  |
| 17 Real estate — Other .....  |                               |   |   |  |
| 18 Collectibles .....   |                               |   |   |  |
| 19 Food inventory .....   |                               | 31  | 76,218.   | FMV  |
| 20 Drugs and medical supplies .....                                   |                               | 8   | 39,230.   | FMV  |
| 21 Taxidermy .....  |                               |   |   |  |
| 22 Historical artifacts .....   |                               |   |   |  |
| 23 Scientific specimens .....   |                               |   |   |  |
| 24 Archeological artifacts .....                                      |                               |   |   |  |
| 25 Other ▶ ( ..... ) .....  |                               |   |   |  |
| 26 Other ▶ ( ..... ) .....  |                               |   |   |  |
| 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

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

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

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

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

b If 'Yes,' describe in Part II.

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

|     | Yes | No |
|-----|-----|----|
| 30a |     | X  |
| 31  |     | X  |
| 32a |     | X  |
| 33  |     |    |

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

**Schedule M (Form 990) 2021**

---

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

---

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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**

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART I, LINE 1 - ORGANIZATION MISSION OR SIGNIFICANT ACTIVITIES**

OUR MISSION IS TO BREAK CYCLES OF POVERTY AND ABUSE AND TO CREATE POSITIVE CHANGE IN CAMBODIA THROUGH INTERVENTION AND EDUCATION FOR THE MOST IMPOVERISHED CHILDREN AND THEIR FAMILIES. BY PROVIDING HEALTHCARE, EDUCATION, JOB TRAINING AND LEADERSHIP DEVELOPMENT, THE CHILDREN IN OUR CARE WILL ENTER CAMBODIAN SOCIETY WITH THE SKILLS, CONFIDENCE AND INTEGRITY TO HELP THEIR OWN FAMILIES AND COMMUNITIES IN AN ACTIVE WAY NO GENERATION HAS BEFORE. WE BELIEVE THAT FOR OPTIMAL DEVELOPMENT AND HEALING, THE CHILDREN IN OUR CARE MUST REMAIN CONNECTED TO THEIR FAMILIES AND THEIR COMMUNITIES. TO SUPPORT THIS OBJECTIVE WE RUN A BROAD SPECTRUM OF FULLY INTEGRATED COMMUNITY SERVICES THAT COLLECTIVELY OFFER THE STRONGEST POSSIBLE SAFETY NET FOR FAMILIES AND COMMUNITIES IN CRISIS.

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

CAMBODIAN CHILDREN'S FUND ("CCF") TRANSFORMS THE COUNTRY'S MOST IMPOVERISHED KIDS INTO TOMORROW'S LEADERS, BY DELIVERING EDUCATION, FAMILY SUPPORT AND COMMUNITY DEVELOPMENT PROGRAMS INTO THE HEART OF CAMBODIA'S MOST IMPOVERISHED COMMUNITIES. WE BELIEVE THAT WITH THE RIGHT EDUCATION AND SUPPORT, ONE CHILD HAS THE POTENTIAL TO LIFT AN ENTIRE FAMILY OUT OF POVERTY AND THAT A GENERATION OF EDUCATED CHILDREN HAS THE POWER TO CHANGE A WHOLE SOCIETY. THROUGH INTENSIVE, LONG-TERM INVESTMENTS IN CHILDREN, CCF IS HELPING STUDENTS BUILD THE SKILLS, CONFIDENCE AND INTEGRITY THEY NEED TO BECOME THE PROGRESSIVE SPOKESPEOPLE AND LEADERS OF CHANGE IN THEIR COMMUNITY.

CCF OPERATES 64 INTER-CONNECTED PROJECTS ACROSS 7 CORE PROGRAM AREAS: EDUCATION, LEADERSHIP, COMMUNITY OUTREACH, HEALTHCARE, CHILD CARE, CAREER AND LIFE SKILLS, AND CHILD PROTECTION UNIT.



Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS**

CCF COMPREHENSIVE EDUCATION AND KGE

THE 2ND WAVE OF COVID PANDEMIC HAS HIT THE COUNTRY EVEN HARDER COMPARED TO THE YEAR 2020, LEADING TO SCHOOL CLOSURES FOR ALL AMOST THE ENTIRE YEAR. TO COPE WITH THE SITUATION WHERE IN-CLASS TEACHING AND LEARNING WASN'T POSSIBLE, CCF HAS CONTINUED BUILDING ON ITS DISTANCE-LEARNING PLATFORMS (BOTH ONLINE TEACHING & LEARNING AND SCHOOL WORKSHEET DELIVERY) WHICH HAS BEEN DEVELOPED SINCE LAST YEAR TO ENSURE CONTINUED EDUCATION FOR ALL THE STUDENTS IN THE PROGRAM. IN THAT YEAR, ONLINE LEARNING WAS ROLLED OUT TO STUDENTS IN ALL GRADES (EXCEPT FOR THOSE IN EARLY CHILDHOOD EDUCATION).

AS ALL OF CCF BENEFICIARIES ARE IN VERY POOR LIVING CONDITIONS, THERE WERE LOTS OF CHALLENGES FOR THEM TO BE ABLE TO ACCESS ONLINE LEARNING FROM HOME. THUS, IN ADDITION TO THE PROVISION OF PREPAID CARDS TO SUPPORT THEIR INTERNET (5\$/STUDENT PER MONTH), CCF SET UP WIFI INSTALLATION AT SOME OF CCF WORLD HOUSING COMMUNITIES TO ENSURE THAT STUDENTS COULD HAVE ACCESS TO INTERNET FOR THEIR ONLINE LEARNING.

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

EARLY CHILDHOOD EDUCATION

THE 2ND WAVE OF COVID PANDEMIC HAS HIT THE COUNTRY EVEN HARDER COMPARED TO THE YEAR 2020, LEADING TO SCHOOL CLOSURES FOR ALL AMOST THE ENTIRE YEAR. TO COPE WITH THE SITUATION WHERE IN-CLASS TEACHING AND LEARNING WASN'T POSSIBLE, CCF HAS CONTINUED DISTRIBUTING SCHOOL WORKSHEETS TO THE STUDENTS. GIVEN THE STUDENTS IN THIS PROGRAM ARE TOO YOUNG TO BE INDEPENDENT IN THEIR LEARNING AND THEIR FAMILIES DIDN'T HAVE KNOWLEDGE TO SUPPORT THEIR ONLINE LEARNING, THE PROGRAM STAFF INITIATED COMMUNITY PLAY-BASED LEARNING WITH AN AIM TO PROVIDE TEACHING AND LEARNING SUPPORT TO INDIVIDUAL STUDENTS AT THEIR HOME.

CCF COMPREHENSIVE EDUCATION AND KGE

IT'S OBSERVED THAT A SMALL NUMBER OF STUDENTS HAVE LEARNING DIFFICULTIES TO ACHIEVE

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

BASIC SKILLS OF PROFICIENCY IN LITERACY AND NUMERACY BEFORE LEAVING PRIMARY SCHOOL.

LEARNING SUPPORT PROGRAM (LSP) IS A COMPREHENSIVE PROGRAM THAT AIMS AT ENSURING THAT ALL CHILDREN ACHIEVE APPROPRIATE LEVELS OF LITERACY (KHMER AND ENGLISH) AND NUMERACY DURING THE COURSE OF THEIR PRIMARY EDUCATION. OUR UNDERSTANDING OF IMPORTANT ASPECTS OF CHILDREN'S EDUCATIONAL DEVELOPMENT CONTINUES TO BE GREATLY ENHANCED THROUGH RESEARCH. WIDE RANGES OF STRATEGIES WILL BE USED TO ENSURE THE EFFECTIVENESS OF THE PROGRAM INCLUDING, SECURING AN APPROPRIATE AND EFFECTIVE PROGRAM, PROMOTING THE USE OF TEACHING AND LEARNING PROCESSES THAT WILL ENABLE STUDENTS TO CATCH UP WHEN THEY ARE BACK IN THE MAINSTREAM AND ACHIEVE TO THEIR FULL POTENTIAL, SETTING STUDENTS CHALLENGING TARGETS AND THEN MONITORING THE PERFORMANCE OF STUDENTS TO ENSURE THOSE TARGETS ARE MET.

THIS LSP HAS BEEN INITIALLY INTRODUCED SINCE 2020 AND THE FULL IMPLEMENTATION HAS BEEN CARRIED OUT FROM 2021 WHEN ON-SITE CLASSES WERE REPLACED WITH DISTANCE LEARNING FOR NEARLY THE WHOLE YEAR DUE TO SEVERE COVID PANDEMIC.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

CCF COMPREHENSIVE EDUCATION AND KGE

IN THIS THRIVING ECONOMY, STEM CAREERS ARE NOW IN MORE DEMAND WHILE THE NUMBER OF STUDENTS UNDERTAKING STEM-RELATED HIGHER EDUCATION IS STILL LOW COMPARED TO OTHER FIELDS. IN CCF, STEM SO FAR HAS BEEN INTEGRATED INTO CCF KGE PROGRAM FOR STUDENTS FROM GRADE 7 TO 12 ONLY. SO, TO GUIDE MORE STUDENTS TOWARD STEM CAREERS IN THE FUTURE, WE'VE LEARNED THAT WE NEED TO GET THEM INVOLVED WHEN THEY ARE IN LOWER GRADES. THEREFORE, THE STEM BOOSTER PROGRAM WAS INITIATED IN 2021 TO FIND WAYS TO BOOST STEM PARTICIPATION AND INCREASE THE NUMBER OF STUDENTS UNDERTAKING STEM-BASED UNIVERSITY COURSES AND CAREERS. THIS PROGRAM INCLUDES THESE KEY COMPONENTS:

1. PRIMARY SCHOOL SCIENCE/STEM PROGRAM

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

2. TEACHER PROFESSIONAL DEVELOPMENT
3. STEM PROGRAM AND CLUBS IMPLEMENTATION
4. COMPETITIONS AND EXCHANGE EVENTS
5. EXTERNAL EVENTS
6. CAREER COUNSELLING EMBEDDED IN SCHOOL HOURS
7. STEM INTEGRATION
8. STEM PROJECTS
9. EMPLOYMENT
10. MOEYS DOCUMENTS
11. STEM PROMOTION
12. MONITORING STUDENTS INTEREST IN STEM CAREERS

## PUBLIC SCHOOL INTEGRATION

THE OPENING OF ON-SITE PUBLIC SCHOOL CLASSES WHEN THE COVID SITUATION STARTED TO REDUCE ITS EFFECT REQUIRED TO FOLLOW THE STANDARD OPERATING PROCEDURES (SOP) OF MINISTRY OF EDUCATION. WITH THAT, CCF PUBLIC SCHOOL SUPPORT TEAM IN CHARGE OF MANAGING CCF STUDENTS WHO STUDIED AT PUBLIC SCHOOLS HAD TO MAKE A FEW CHANGES TO OUR NORMAL ACTIVITIES IN ORDER TO ENSURE COMPLIANCE WITH THE SOP:

- 1) FACILITATED TO COPY THE HOMEWORK PACKAGES FROM PUBLIC SCHOOL AND DISTRIBUTED THEM TO CCF STUDENTS THEN SENT COMPLETED HOMEWORK PACKAGES BACK TO PUBLIC SCHOOL.
- 2) REVISED THE USUAL TRANSPORTATION ARRANGEMENT TO ALIGN WITH SOP BY REDUCING THE NUMBER OF STUDENTS PER SCHOOL BUS.
- 3) SUPPORTED STUDENTS TO SET UP TELEGRAM GROUPS FOR THEIR PUBLIC SCHOOL CLASSES.

## KHMER GENERAL EDUCATION (KGE)

THE SEVERE COVID PANDEMIC HAVING SPANNED FOR TWO YEARS IN THE COUNTRY NEGATIVELY IMPACTED THE EDUCATION FOR STUDENTS NATIONWIDE; CCF STUDENTS WERE WITHOUT ANY

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

EXCEPTION AND IN PARTICULAR THOSE WHO WERE IN THE HIGH SCHOOL EXAM YEAR MIGHT NOT BE WELL-PREPARED FOR THE NATIONAL 12TH-GRADE EXAM. SO, CCF INITIATED 2 MOCK-TESTS TO ASSESS THE STUDENTS' READINESS FOR THE REAL EXAM BECAUSE WE BELIEVED THAT EARLY IDENTIFICATION OF STUDENTS' ACADEMIC ABILITY WAS ESSENTIAL IN DEVELOPING A SUPPORT PLAN NECESSARY TO INCREASE THEIR CHANCE OF PASSING THE OFFICIAL EXAM. AS A RESULT, WE ACHIEVED 82% PASS RATE FOR GRADE 12 STUDENTS IN KGE PROGRAM (GRADE A: 2, GRADE B: 4, GRADE C: 13, GRADE D: 22 AND GRADE E: 18) WHILE THE COUNTRYWIDE'S PASS RATE WAS JUST 63%.

**FOOD PROGRAM VOLUNTEERING**

THE USUAL FOOD PROGRAM COULDN'T BE IMPLEMENTED AS OTHER YEARS GIVEN THE SERIOUS IMPACT OF THE 20TH FEBRUARY COMMUNITY EVENT. FOR CHILDREN' SAFETY DURING THE PANDEMIC AND TO ENSURE COMPLIANCE WITH COVID RULES, ONE OF WHICH WAS FORBIDDING BIG GATHERINGS, WE TEMPORARILY CHANGED THE IMPLEMENTATION OF EXISTING EVENING FOOD PROGRAM AS BELOW:

1. REPLACE SOUP DISTRIBUTION WITH PACKED FOOD, SNACKS AND FRUITS.
2. REPLACE ON-SITE FOOD SERVING WITH STAFF DELIVERING THE PACKED FOOD SETS TO CCF COMMUNITY WORLD HOUSING'S REPRESENTATIVE STUDENTS WHO THEN DISTRIBUTED THEM TO THE YOUNG KIDS WHO LIVE INSIDE. IT HAPPENED 4 TIMES A WEEK.

BY MAKING THIS CHANGE, STUDENT LEADERS COULD STILL CONTINUE DOING THEIR COMMUNITY WORK WHILE THE PRIMARY BENEFICIARIES OF THE FOOD PROGRAM COULD CONTINUE RECEIVING GOOD NUTRITION.

**CAREER COUNSELING**

THERE IS LACK OF STUDENTS CHOOSING STEM MAJORS FOR THEIR HIGHER EDUCATION. SINCE OTHER NON-STEM MAJORS BECOME MORE POPULAR AMONG GENERAL STUDENTS, THE LABOR SUPPLY IN THESE FIELDS ARE MORE THAN THE NEEDS, THUS THE EMPLOYMENT OPPORTUNITIES COULD BE

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

NARROW AND MORE COMPETITIVE FOR CCF STUDENTS.

MAJORITY OF CCF STUDENTS LIKE CHOOSING NON-STEM MAJORS FOR THEIR HIGHER EDUCATION. THIS IS DRIVEN BY VARIOUS FACTORS RANGING FROM STUDENTS' OWN INTEREST, ACADEMIC ABILITIES, INFLUENCE OF THEIR PEERS/FAMILIES, AND LACK OF UNDERSTANDING.

CLS TEAM HAS STARTED TO PROMOTE STEM MAJORS FOR UNIVERSITY ENROLLMENT THROUGH VARIOUS APPROACHES SUCH AS INCLUSION OF STEM-RELATED CAREER AND MAJOR ORIENTATIONS, CAREER COUNSELING, AND COMPILATIONS OF STEM-RELATED DOCUMENTS FOR STUDENTS TO READ TO WIDEN THEIR UNDERSTANDING. RECENTLY, IN COLLABORATION WITH CCF EDUCATION TEAM, WE HAVE WORKED ON AN INITIATIVE CALLED "BOOST STEM" BY SETTING UP MORE STEM-RELATED ACTIVITIES FOR STUDENTS TO GET INVOLVED FROM SECONDARY SCHOOL ONWARD.

#### RESIDENTIAL CARE UNDER IN-FACILITY CHILDCARE PROJECT

WITH THE COMMITMENT OF CAMBODIA'S MOSVY (MINISTRY OF SOCIAL AFFAIRS, VETERAN, AND YOUTH REHABILITATION) TO REDUCE THE NUMBER OF RESIDENTIAL CHILDREN ACROSS THE NATION (REINTEGRATE CHILDREN FROM RESIDENTIAL CARE INSTITUTIONS IN FIVE PROVINCES BY 30 PERCENT BY 2018), OUR CCF IN-FACILITY CHILDCARE HAS TO BE IMPLEMENTED IN ALIGNMENT WITH THAT COMMITMENT, LEADING TO CONTINUED SCALING DOWN OF CCF RESIDENTIAL CARE BUT EXPANDING OTHER CARE ALTERNATIVES SUCH AS KINSHIP CARE, FOSTER CARE, GROUP HOME LIVING, AND INDEPENDENT SELF-LIVING.

CCF HAS FAR EXCEEDED THE COMMITMENT SINCE THE LAST FEW YEARS AND 2021 WAS THE FIRST YEAR WHEN THERE WERE NO STUDENTS IN CCF RESIDENTIAL CARE.

#### NURSERY

THE USUAL NURSERY OUTING TRIPS AND OTHER CLASSROOM ACTIVITIES WERE CANCELLED DUE TO COVID RESTRICTIONS. THE YOUNG CHILDREN DURING THE FIRST FEW MONTHS AFTER THE

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

RESTRICTIONS WERE IMPOSED HAD TO STAY HOME WITH THEIR FAMILIES ALL DAY WITHOUT ENGAGING IN ANY ACTIVITIES THAT COULD HELP THEM GROW AND DEVELOP.

THE CANCELLATION OF NURSERY OUTING TRIP HAS BEEN REPLACED WITH A NEW INITIATIVE CALLED "WEEKLY HOME VISIT" THAT IS NOW ONE AMONG THE PROJECT OBJECTIVES. HOME VISIT CREATES THE FOUNDATION SEEKING FOR UNDERSTANDING AND COOPERATION BETWEEN FAMILIES AND CCF, WHICH IS VITAL TO EVERY CHILD'S SUCCESS AMID THE COVID-19 CRISIS. FROM STAFF'S OBSERVATIONS, 98% OF CHILDREN AND THEIR FAMILIES HAD GOOD UNDERSTANDING OF THE PROJECT OBJECTIVES THROUGH THEIR ACTIVE NOTE TAKING AND SELF-LED ACTIVITIES IN THEIR COMMUNITY.

## COUNSELING UNDER IN-FACILITY CHILDCARE PROJECT

IN-PERSON COUNSELING SERVICE WASN'T POSSIBLE DURING THE COVID LOCKDOWNS (CCF TARGETED COMMUNITIES WERE CLASSIFIED AS RED ZONE). SOME STUDENTS WERE STRESSED DURING THE COVID-19 LOCKDOWN AS THEY WERE REQUIRED TO STAY IN THE VILLAGE FOR THEIR SAFETY. CCF COUNSELING TEAM PROVIDED ONLINE EMOTIONAL COUNSELING TO STUDENTS WHO NEEDED IT. ALSO, STAFF WHO CONDUCTED HOME VISITS HELPED CHECK ON STUDENTS WHO APPEARED TO BE STRESSED. ADDITIONALLY, OUR STAFF ADVISED THEM TO KEEP CONTACT REMOTELY WITH THEIR RELATIVES SINCE THEY COULDN'T COMMUNICATE FACE TO FACE.

## FOOD ARRANGEMENT UNDER IN-FACILITY

ON-SITE FOOD SERVING AND SELF-FOOD SHOPPING FOR STUDENTS WASN'T POSSIBLE DUE TO COVID RESTRICTIONS. THEREFORE, THIS USUAL ARRANGEMENT WAS CHANGED TO DOOR DELIVERY OF RAW FOOD PACKAGES DURING THE LOCKDOWNS AND SCHOOL CLOSURES. FOR OLD STUDENTS, FRESH FOOD WAS DISTRIBUTED TO GROUP HOME STUDENTS IN CCF COMMUNITY-BASED CARE PROGRAM EVERY 2 DAYS TO MINIMIZE COVID INFECTION RISKS WHEN THESE STUDENTS DID FOOD SHOPPING IN LOCAL MARKETS. FOR SMALL CHILDREN, ON-SITE FOOD SERVING WAS REPLACED WITH DOOR

Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

DELIVERY OF RICE, FRESH FOOD, FRUITS, MILKS TO THE NURSERY AND DAYCARE STUDENTS IN THE COMMUNITY LIVING AREAS DUE TO THE EXTENDED SCHOOL CLOSURES.

## ALL HEALTHCARE PROJECTS

TO ASSURE THAT NEEDY PEOPLE IN NEED OF HEALTHCARE TREATMENT AND SERVICES COULD STILL COME TO GET SUCH SERVICES FROM CCF HEALTHCARE TEAM AMIDST THE EXTREME COVID PANDEMIC, STRICT IMPLEMENTATION OF COVID PREVENTION PROTOCOLS MINIMIZED TRANSMISSION IN CCF MEDICAL CLINIC. A WIDE RANGE OF PREVENTION MEASURES WERE TAKEN SUCH AS DISTANCE SEATING, TEMPERATURE TAKING, ALCOHOL SPRAY, AREA DECONTAMINATION, COVID RAPID TEST, ETC.

## MEDICAL CLINIC PROJECT

REGULAR HEALTHCARE EDUCATION SESSIONS FOR BENEFICIARIES WERE MOSTLY CANCELLED DUE TO THE SEVERE COVID TRANSMISSION ACROSS THE COUNTRY.

HOWEVER, CCF HEALTHCARE TEAM CHANGED TO PROVIDE THE HEALTH EDUCATION EITHER TO SMALLER GROUPS OR A NEW FORM OF QUICK DEMO SESSIONS DURING PATIENTS WAITING TIME.

## FAMILY ASSISTANCE

STEUNG MEANCHEY AREA WAS CLASSIFIED AS RED ZONE DUE TO CONCERNING COVID TRANSMISSION PREVALENCE; THIS CAUSED MANY FAMILIES UNABLE TO GO OUT TO WORK OR TO DO FOOD SHOPPING. THUS, CCF FAMILY ASSISTANCE STARTED TO INCREASE AND CHANGED A FOCUS BEYOND WHAT WE NORMALLY PROVIDED. THE EXTRA SERVICES INCLUDED FACILITATING NEARLY 300 CCF TARGETED BENEFICIARIES TO RECEIVE GOVERNMENT'S CASH TRANSFER SUPPORT, AROUND 2,300 CCF TARGETED BENEFICIARIES GOT FULL COVID VACCINATION, THOUSANDS OF ONGOING FOOD HANDOUTS WERE DISTRIBUTED TO BENEFICIARIES DURING THE SEVERE LOCKDOWNS, AND PROVISION OF COVID PREVENTION SUPPLIES TO BENEFICIARIES, ETC.

Name of the organization

Employer identification number

CAMBODIAN CHILDREN'S FUND

20-0764162

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE TAX RETURN IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM. AFTER COMPLETION OF SAID RETURNS, THE ORGANIZATION IS SENT A DRAFT OF THE TAX RETURNS TO BE REVIEWED AND EXAMINED. THE ORGANIZATION MAKES COPIES OF THE RETURNS AND DISTRIBUTES TO THOSE INDIVIDUALS CHARGED WITH GOVERNANCE. THOSE INDIVIDUALS AT THAT TIME CAN REVIEW AND IF APPLICABLE DISCUSS ANY LINE ITEMS IN THE RETURN WITH THE ACCOUNTANT WHO HAS PREPARED THE RETURN. IF ALL ITEMS ARE FOUND TO BE ACCEPTABLE, AN AUTHORIZATION IS SIGNED AND PROVIDED TO AUTHORIZE THE OUTSIDE ACCOUNTING FIRM TO PROCESS, SIGN AND PROVIDE COPIES OF THE RETURNS TO BE FILED (PAPER OR ELECTRONICALLY) WITH THE DESIGNATED GOVERNMENTAL AGENCIES. THE TAX RETURNS ARE THEN SIGNED BY THE ORGANIZATION, STAMPED AND MAILED WITH CERTIFIED RETURN RECEIPT OR THE SIGNED FORM 8879 IS PROVIDED TO THE OUTSIDE ACCOUNTING FIRM ALLOWING ELECTRONIC FILING.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

INDIVIDUALS ARE EXPECTED TO SELF-DISCLOSE INFORMATION. ALL BOARD MEMBERS RECEIVE THE CONFLICT OF INTEREST POLICY AND SIGN BOARD MEMBER AGREEMENTS.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE EXECUTIVE DIRECTOR'S (ED) SALARY IS VOTED ON BY THE BOARD.

A COMMITTEE OF THREE VOLUNTEER BOARD MEMBERS REVIEWS DATA FROM GUIDESTAR AND THE CHRONICLE OF PHILANTHROPY AND APPROVES COMPENSATION ANNUALLY.

THE ED IS THEN RESPONSIBLE FOR DETERMINING FAIR SALARY FOR THE TOP, KEY STAFF POSITIONS.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

A COMMITTEE OF THREE VOLUNTEER BOARD MEMBERS REVIEWS DATA FROM GUIDESTAR AND THE CHRONICLE OF PHILANTHROPY AND APPROVES COMPENSATION ANNUALLY.

**FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION**

FEDERAL TAX RETURNS ARE AVAILABLE AT GUIDESTAR.ORG & CHARITYNAVIGATOR.ORG.



Name of the organization

CAMBODIAN CHILDREN'S FUND

Employer identification number

20-0764162

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

GOVERNING DOCUMENTS ARE AVAILABLE FOR PUBLIC INSPECTION AT THE PRINCIPAL PLACE OF BUSINESS.

THE CONFLICT OF INTEREST POLICY AND THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE DIRECTLY ON THE ORGANIZATION'S WEBSITE.