

TAXABLE YEAR
2016

California Exempt Organization Annual Information Return

628941 11-30-16
FORM
199

Calendar Year 2016 or fiscal year beginning (mm/dd/yyyy) **07/01/2016**, and ending (mm/dd/yyyy) **06/30/2017**

Corporation/Organization name
**CALIFORNIA CENTER FOR THE ARTS,
ESCONDIDO, FOUNDATION**

California corporation number
1874789

Additional information. See instructions.
FEIN
33-0646517

Street address (suite or room)
340 N. ESCONDIDO BLVD.

PMB no.

City
ESCONDIDO

State
CA

ZIP code
92025

Foreign country name Foreign provincia/state/county Foreign postal code

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 - Dissolved Surrendered (Withdrawn) Merged/Reorganized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

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	4,442,780.00
	2	Gross dues and assessments from members and affiliates	2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1	3	2,347,826.00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B	4	6,790,606.00
	5	Cost of goods sold STMT 2	5	930,449.00
	6	Cost or other basis, and sales expenses of assets sold	6	00
	7	Total costs. Add line 5 and line 6	7	930,449.00
	8	Total gross income. Subtract line 7 from line 4	8	5,860,157.00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	5,687,274.00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	172,883.00
Filing Fee	11	Total payments	11	00
	12	Use tax. See General Instruction K	12	00
	13	Payment balance. If line 11 is more than line 12, subtract line 12 from line 11	13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	00
	15	Filing fee \$10 or \$25. See General Instruction F	15	10.00
	16	Penalties and Interest. See General Instruction J	16	00
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	10.00

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.

Sign Here
Signature of officer **EXECUTIVE DIRE** Title Date Telephone

Preparer's signature **SUSAN F. MATZ, CPA** Date **07/03/18** Check if self-employed PTIN **P00637563**

Paid Preparer's Use Only
Firm's name (or yours, if self-employed) and address **LSL CPAS
203 N BREA BLVD. SUITE #203
BREA, CA 92821** Telephone **95-2700123
(714) 672-0022**

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

CALIFORNIA CENTER FOR THE ARTS,
ESCONDIDO, FOUNDATION

33-0646517

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.

628951 11-30-16

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	1,214,594.00	
	2	Interest	2	00	
	3	Dividends	3	5,139.00	
	4	Gross rents	4	1,889,545.00	
	5	Gross royalties	5	00	
	6	Gross amount received from sale of assets (See Instructions)	6	00	
	7	Other income SEE STATEMENT 3	7	1,333,502.00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	4,442,780.00	
	9	Contributions, gifts, grants, and similar amounts paid	9	00	
	10	Disbursements to or for members	10	00	
	11	Compensation of officers, directors, and trustees SEE STATEMENT 4	11	102,000.00	
	12	Other salaries and wages	12	2,290,541.00	
	Expenses and Disbursements	13	Interest	13	00
		14	Taxes	14	00
		15	Rents	15	00
		16	Depreciation and depletion (See instructions)	16	19,691.00
		17	Other Expenses and Disbursements SEE STATEMENT 5	17	3,275,042.00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	5,687,274.00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		693,568.		997,375.
2	Net accounts receivable		84,472.		86,281.
3	Net notes receivable				
4	Inventories		21,168.		19,951.
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments				
10	a Depreciable assets	798,418.		773,906.	
	b Less accumulated depreciation	(692,036.)	106,382.	(687,183.)	86,723.
11	Land				
12	Other assets STMT 6		200,157.		174,251.
13	Total assets		1,105,747.		1,364,581.
Liabilities and net worth					
14	Accounts payable		192,821.		214,032.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities STMT 7		670,934.		713,365.
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		241,992.		437,184.
22	Total liabilities and net worth		1,105,747.		1,364,581.

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.

1	Net income per books	• 195,197.	7	Income recorded on books this year not included in this return. STMT 9	• 4,015,370.
2	Federal income tax	•	8	Deductions in this return not charged against book income this year	•
3	Excess of capital losses over capital gains	•	9	Total. Add line 7 and line 8	4,015,370.
4	Income not recorded on books this year	•	10	Net income per return.	
5	Expenses recorded on books this year not deducted in this return STMT 8	• 3,993,056.		Subtract line 9 from line 6	172,883.
6	Total. Add line 1 through line 5	4,188,253.			

FORM 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
COUNTY OF SAN DIEGO	5530 OVERLAND AVENUE, STE 410 SAN DIEGO, CA 92123	10/01/16	25,000.
THE MCBETH FOUNDATION	23101 LAKE CENTER DRIVE #170 LAKE FOREST, CA 92630	10/01/16	40,000.
LINDEN ROOT DICKINSON FOUNDATION	3245 INDIAN MILLS LN. JAMUL, CA 91935	10/01/16	157,750.
STAPLES FOUNDATION	950 BOARDWALK SUITE 201 SAN MARCOS, CA 92078-2600	10/01/16	76,000.
CITY OF ESCONDIDO	201 N. BROADWAY ESCONDIDO, CA 92025	10/01/16	15,000.
JEAN MARIE & ROBERT WILL	1262 CALLE MARIA SAN MARCOS, CA 92069	10/01/16	40,000.
LOIS BROSSART	20715 VIENTO VALLE ESCONDIDO, CA 92025	10/01/16	21,475.
STONE BREWING CO	1999 CITRACADO PKWY ESCONDIDO, CA 92029	10/01/16	15,000.
SAN DIEGO GAS & ELECTRIC (SDG&E)	P.O. BOX 129831 SAN DIEGO, CA 92121	10/01/16	200,000.
IRVING & ANNE D. SIGELE FOUNDATION	211 MAIN STREET SAN FRANCISCO, CA 94105	10/01/16	5,000.
THE SAN DIEGO FOUNDATION	2508 HISTORIC DECATUR ROAD SAN DIEGO, CA 92106	10/01/16	10,000.
BRECHT ENTERPRISES INC.	1555 AUTO PARK WAY NORTH ESCONDIDO, CA 92029	10/01/16	15,000.
TIMOTHY AND JUDITH TILLYER HOUSEHOLD	1129 VIEWMONT DRIVE ESCONDIDO, CA 92027	10/01/16	5,410.

STATEMENT(S) 1

<u>CALIFORNIA CENTER FOR THE ARTS, ESCONDID</u>			<u>33-0646517</u>
ROBERT S. WILSON	PO BOX 8964 RANCHO SANTA FE, CA 92067	10/01/16	5,000.
CURRENT WISDOM, INC.	950 BOARDWALK, SUITE 201 SAN MARCOS, CA 92078	10/01/16	20,000.
JAY AND GALE STIENON HOUSEHOLD	1262 CALLE MARIA SAN MARCOS, CA 92069	10/01/16	10,000.
NANCY LYON	2411 CANYON ROAD ESCONDIDO, CA 92025	10/01/16	17,000.
PARKER FOUNDATION	2604-B EL CAMINO REAL STE. 244 CARLSBAD, CA 92008	10/01/16	10,000.
KITTY C. AELING	PO BOX 460789 ESCONDIDO, CA 92046	10/01/16	5,500.
WAWANESA INSURANCE	9050 FRIARS RD SAND IEGO, CA 92108	10/01/16	15,500.
CARL SKAJA	900 CANTERBURY PLACE, STE 100 ESCONDIDO, CA 92025	10/01/16	5,175.
TOTAL INCLUDED ON LINE 3			<u><u>713,810.</u></u>

FORM 199	COST OF GOODS SOLD INCLUDED ON PART I, LINE 5	STATEMENT 2
COST OF GOODS SOLD		
1. INVENTORY AT BEGINNING OF YEAR		21,168
2. MERCHANDISE PURCHASED.	342,094	
3. COST OF LABOR.	587,140	
4. MATERIALS AND SUPPLIES		
5. OTHER COSTS.		
6. ADD LINES 1 THROUGH 5		950,402
7. INVENTORY AT END OF YEAR		19,953
8. COST OF GOODS SOLD (LINE 6 LESS LINE 7) . . .		930,449

FORM 199	OTHER INCOME	STATEMENT 3
DESCRIPTION		AMOUNT
MISCELLANEOUS		160,833.
TICKET SALES		1,172,669.
TOTAL TO FORM 199, PART II, LINE 7		1,333,502.

FORM 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 4

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HRS WORKED/WK</u>	<u>COMPENSATION</u>
ROBERT DUDLEY 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	VICE CHAIR 2.00	0.
KAREN JOBE 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	SECRETARY 2.00	0.
HALICIA PERKINS 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER 2.00	0.
CHRIS COCHRAN 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER 2.00	0.
BARBARA FISCHER 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER 2.00	0.
ANDY WASHBURN 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	TREASURER 2.00	0.
CYNTHIA WEIR 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	CHAIR 2.00	0.
BOB WILL 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER 2.00	0.

CALIFORNIA CENTER FOR THE ARTS, ESCONDIDO

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JUDY HAMILTON 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER	2.00	0.
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RORIE JOHNSTON 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER	2.00	0.
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STEVE NELSON 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	MEMBER	2.00	0.
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JERRY VAN LEEUWEN 340 N. ESCONDIDO BLVD. ESCONDIDO, CA 92025	OFFICER	25.00	102,000.
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TOTAL TO FORM 199, PART II, LINE 11

102,000.

FORM 199	OTHER EXPENSES	STATEMENT 5
DESCRIPTION		AMOUNT
UTILITIES		569,877.
REPAIRS AND MAINTENANCE		388,165.
CONTRACT SERVICES		318,333.
PRODUCTION EXPENSE		119,467.
BANK CHARGES		15,223.
SALARIES, TAXES, BENEFITS		411,928.
PROGRAM SERVICE EXP		155.
CONTRACT SERVICES		7,528.
PRODUCTION EXP		125.
SMALL EQUIP PURCHASES		6,382.
RENTAL & MAINT. OF EQUIPMENT		66,080.
RECRUITMENT		430.
EMPLOYEE & VOLUNTEER RELATIONS		1,410.
DEVELOPMENT		123.
COMPUTER EXPENSE		248.
PROFESSIONAL FEES		1,507.
TESSITURA		1,874.
ADVERTISING		3,553.
UTILITIES		97,281.
SUPPLIES		32,999.
BAD DEBT EXPENSE		17,584.
TAXES AND LICENSES		2,309.
TELEPHONE		4,585.
BANK CHARGES		0.
DIRECT EXPENSES OF FUNDRAISING EVENTS		13,471.
MANAGEMENT FEES		676,090.
ADVERTISING AND PROMOTION		142,304.
OFFICE EXPENSES		7,043.
TRAVEL		16,080.
ALL OTHER EXPENSES		352,888.
TOTAL TO FORM 199, PART II, LINE 17		3,275,042.

FORM 199	OTHER ASSETS	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	108,898.	79,608.
CHARITABLE REMAINDER	91,259.	94,643.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	200,157.	174,251.

FORM 199	OTHER LIABILITIES	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCRUED COMPENSATED ABSENCES	73,406.	73,412.
UNEARNED REVENUE	597,528.	639,953.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	670,934.	713,365.

FORM 199	EXPENSES RECORDED ON BOOKS THIS YEAR NOT DEDUCTED IN THIS RETURN	STATEMENT 8
DESCRIPTION		AMOUNT
DONATED SERVICES EXPENSES		3,622,862.
EXCESS UBI EXPENSES		370,194.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 5		3,993,056.

FORM 199	INCOME RECORDED ON BOOKS THIS YEAR NOT INCLUDED IN THIS RETURN	STATEMENT 9
DESCRIPTION		AMOUNT
DONATED SERVICES REVENUE		4,015,370.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 7		4,015,370.

FORM 199	FUND BALANCES	STATEMENT 10
DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	2,983.	236,741.
TEMPORARILY RESTRICTED ASSETS	215,434.	176,868.
PERMANENTLY RESTRICTED ASSETS	23,575.	23,575.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	241,992.	437,184.