

Form **990-EZ**

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

OMB No. 1545-1150

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
 ▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

**A** For the 2014 calendar year, or tax year beginning 9/01, 2014, and ending 8/31, 2015

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> SAN DIEGO CITY SCHOOLS COMMUNITY SERVICE ASSOCIATION 4100 NORMAL STREET SAN DIEGO, CA 92103	<b>D</b> Employer identification number 95-6072931 <b>E</b> Telephone number (619) 282-9596 <b>F</b> Group Exemption Number..... ▶
--	--	--

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ N/A

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀(insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other \_\_\_\_\_

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 159,003.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I.

<b>R E V E N U E</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received .....	<b>1</b>	158,966.
	<b>2</b>	Program service revenue including government fees and contracts.....	<b>2</b>	
	<b>3</b>	Membership dues and assessments.....	<b>3</b>	
	<b>4</b>	Investment income.....	<b>4</b>	37.
	<b>5a</b>	Gross amount from sale of assets other than inventory.....	<b>5a</b>	
	<b>5b</b>	Less: cost or other basis and sales expenses.....	<b>5b</b>	
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events		
	<b>6a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) ....	<b>6a</b>	
	<b>6b</b>	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) .....	<b>6b</b>	
<b>6c</b>	Less: direct expenses from gaming and fundraising events .....	<b>6c</b>		
<b>6d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....	<b>6d</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances .....	<b>7a</b>		
<b>7b</b>	Less: cost of goods sold.....	<b>7b</b>		
<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a).....	<b>7c</b>		
<b>8</b>	Other revenue (describe in Schedule O).....	<b>8</b>		
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶	<b>9</b>	159,003.	
<b>E X P E N S E S</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)..... <b>SEE SCHEDULE O</b>	<b>10</b>	146,351.
	<b>11</b>	Benefits paid to or for members .....	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits .....	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors.....	<b>13</b>	1,700.
	<b>14</b>	Occupancy, rent, utilities, and maintenance.....	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping.....	<b>15</b>	914.
	<b>16</b>	Other expenses (describe in Schedule O)..... <b>SEE SCHEDULE O</b>	<b>16</b>	20,332.
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16. ▶	<b>17</b>	169,297.	
<b>A S S E T S</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9).....	<b>18</b>	-10,294.
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) .....	<b>19</b>	178,066.
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O).....	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20. ▶	<b>21</b>	167,772.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2014)

**Part II Balance Sheets** (see the instructions for Part II)    
 Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	177,081.	22 167,006.
23 Land and buildings		23
24 Other assets (describe in Schedule O) <u>SEE SCHEDULE O</u>	985.	24 766.
25 <b>Total assets</b>	178,066.	25 167,772.
26 <b>Total liabilities</b> (describe in Schedule O)	0.	26 0.
27 <b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	178,066.	27 167,772.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)    
 Check if the organization used Schedule O to respond to any question in this Part III.  **Expenses**

What is the organization's primary exempt purpose? SEE SCHEDULE O (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)  
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 <u>GRANTS MADE TO CHARITABLE ORGANIZATIONS TO ASSIST THEM IN THEIR CHARITABLE PURPOSE.</u>		
(Grants \$ <u>146,351.</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	169,297.
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32 <b>Total program service expenses</b> (add lines 28a through 31a)	32	169,297.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)    
 Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JIM FELIX MEMBER	1	0.	0.	0.
DIANE HARRELSON MEMBER	1	0.	0.	0.
ELIZABETH AHLGREN MEMBER	1	0.	0.	0.
JODI READ MEMBER	1	0.	0.	0.
DOLORES WOMACK-WILLIAMS MEMBER	1	0.	0.	0.
CAMILLE FOWLER MEMBER	1	0.	0.	0.
DON WOOD MEMBER	1	0.	0.	0.
JOHN ORTLER CHAIRPERSON	1	0.	0.	0.
DEBORAH WILLIAMS MEMBER	1	0.	0.	0.
CHERYL WARD V. CHAIRPERSON	1	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. [X]

Table with columns for question number, question text, and Yes/No columns. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39a, 39b, 40a, 40b, 40c, 40d, 40e, and 41.

42a The organization's books are in care of BARBARA ASARO Telephone no. 858-663-2324 Located at 11943 MIRO CIRCLE SAN DIEGO CA ZIP + 4 92131

Table with columns for question number, question text, and Yes/No columns. Rows include 42b and 42c.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here [ ] N/A and enter the amount of tax-exempt interest received or accrued during the tax year. 43 N/A

Table with columns for question number, question text, and Yes/No columns. Rows include 44a, 44b, 44c, 44d, 45a, and 45b.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I Yes No  
46

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

47 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. Yes No  
47    
 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48    
 49a Did the organization make any transfers to an exempt non-charitable related organization? 49a    
 b If 'Yes,' was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000. ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000. ▶

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A. ▶  Yes  No

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

**Sign Here**  
 Signature of officer: JOHN ORTLER Date: \_\_\_\_\_  
 Type or print name and title: CHAIRPERSON

**Paid Preparer Use Only**  
 Print/Type preparer's name: TAM DANG, CPA Preparer's signature: Tam Dang Date: 01/15/16  
 Firm's name: SHAPIRO & CO., AN ACCOUNTANCY CORPORATION Check  if self-employed PTIN: P00350582  
 Firm's address: 5080 SHOREHAM PLACE STE. 202 Firm's EIN: 33-0550014  
SAN DIEGO, CA 92122 Phone no.: (858) 455-9555

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization <b>SAN DIEGO CITY SCHOOLS COMMUNITY SERVICE ASSOCIATION</b>	Employer identification number <b>95-6072931</b>
---	---

**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 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - 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 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 1-9 above or IRC section (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)							
<b>Total</b>							

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 <b>Total.</b> Add lines 1 through 3.						
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).						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10.						
12 Gross receipts from related activities, etc (see instructions).					12	
13 <b>First five 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 2014 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14.	15	%
16a <b>33-1/3% support test – 2014.</b> If the organization did not check the box on line 13, and the 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 type="checkbox"/>
b <b>33-1/3% support test – 2013.</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 – 2014.</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 – 2013.</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 9 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 yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	208,004.	201,045.	187,563.	173,086.	158,966.	928,664.
<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.	1,285.	42.	42.	39.	37.	1,445.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
<b>6 Total.</b> Add lines 1 through 5.	209,289.	201,087.	187,605.	173,125.	159,003.	930,109.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
<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.	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						930,109.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6.	209,289.	201,087.	187,605.	173,125.	159,003.	930,109.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						0.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
<b>c</b> Add lines 10a and 10b.	0.	0.	0.	0.	0.	0.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
<b>13 Total support.</b> (Add lines 9, 10c, 11 and 12.)	209,289.	201,087.	187,605.	173,125.	159,003.	930,109.
<b>14 First five 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>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15.	<b>16</b>	100.00 %

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

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	0.00 %
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17.	<b>18</b>	0.00 %

- 19a 33-1/3% support tests – 2014.** 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 – 2013.** 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 on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows include questions 1 through 10b regarding supported organizations, such as 'Are all of the organization's supported organizations listed by name...', 'Did the organization have any supported organization that does not have an IRS determination...', and 'Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than...'



Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described in (2), 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?

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
a [ ] The organization satisfied the Activities Test. Complete line 2 below.
b [ ] The organization is the parent of each of its supported organizations. Complete line 3 below.
c [ ] The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

Table with 3 columns: Question, Yes, No. Row 2: Activities Test. Answer (a) and (b) below. Sub-rows 2a, 2b. Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Sub-rows 3a, 3b.

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

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

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
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	

<b>Section B – Minimum Asset Amount</b>		(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 Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

BAA

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

<b>Section D – Distributions</b>	<b>Current Year</b>
1 Amounts paid to supported organizations to accomplish exempt purposes.	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity.	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations.	
4 Amounts paid to acquire exempt-use assets.	
5 Qualified set-aside amounts (prior IRS approval required).	
6 Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9 Distributable amount for 2014 from Section C, line 6.	
10 Line 8 amount divided by Line 9 amount.	

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
1 Distributable amount for 2014 from Section C, line 6.			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions).			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013.			
<b>f Total</b> of lines 3a through e.			
g Applied to underdistributions of prior years.			
h Applied to 2014 distributable amount.			
i Carryover from 2009 not applied (see instructions).			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7:   \$			
a Applied to underdistributions of prior years.			
b Applied to 2014 distributable amount.			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013.			
e Excess from 2014.			

BAA

---

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

---

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

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

OMB No. 1545-0047

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

**2014**

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization **SAN DIEGO CITY SCHOOLS  
COMMUNITY SERVICE ASSOCIATION**

Employer identification number  
**95-6072931**

**FORM 990-EZ, PART I, LINE 10  
GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000**

DONEE'S NAME: SEE ATTACHED LISTS  
DONEE'S ADDRESS: SEE ATTACHED LISTS  
CASH AMOUNT GIVEN: SEE ATTACHED LISTS, CA 92103 \$ 146,351.

**FORM 990-EZ, PART I, LINE 16  
OTHER EXPENSES**

BUSINESS REGISTRATION FEE.....	\$	50.
CONTRACT LABOR.....		19,400.
DEPRECIATION.....		219.
MEETINGS.....		300.
OUTSIDE SERVICES.....		149.
SUPPLIES.....		204.
TAXES & FILING FEES.....		10.
	TOTAL \$	<u>20,332.</u>

**FORM 990-EZ, PART II, LINE 24  
OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT.....	\$ 985.	\$ 766.
TOTAL	<u>\$ 985.</u>	<u>\$ 766.</u>

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

GRANTMAKING

**FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

**Depreciation and Amortization**  
(Including Information on Listed Property)

**2014**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**  
▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Attachment  
Sequence No. **179**

Name(s) shown on return **SAN DIEGO CITY SCHOOLS  
COMMUNITY SERVICE ASSOCIATION**

Identifying number  
**95-6072931**

Business or activity to which this form relates

**FORM 990/990-PF**

**Part I Election To Expense Certain Property Under Section 179**

*Note: If you have any listed property, complete Part V before you complete Part I.*

<b>1</b>	Maximum amount (see instructions) .....	<b>1</b>	
<b>2</b>	Total cost of section 179 property placed in service (see instructions) .....	<b>2</b>	
<b>3</b>	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	<b>3</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 tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	<b>5</b>	
<b>6</b>	<b>(a)</b> Description of property	<b>(b)</b> Cost (business use only)	<b>(c)</b> Elected cost
<b>7</b>	Listed property. Enter the amount from line 29 .....	<b>7</b>	
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 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 line 13 of your 2013 Form 4562 .....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ..	<b>11</b>	
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 .....	<b>13</b>	

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.*

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

<b>14</b>	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	<b>14</b>	
<b>15</b>	Property subject to section 168(f)(1) election .....	<b>15</b>	
<b>16</b>	Other depreciation (including ACRS) .....	<b>16</b>	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2014 .....	<b>17</b>	219.
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

<b>(a)</b> Classification of property	<b>(b)</b> Month and year placed in service	<b>(c)</b> Basis for depreciation (business/investment use only — see instructions)	<b>(d)</b> Recovery period	<b>(e)</b> Convention	<b>(f)</b> Method	<b>(g)</b> Depreciation deduction
<b>19 a</b> 3-year property .....						
<b>b</b> 5-year property .....						
<b>c</b> 7-year property .....						
<b>d</b> 10-year property .....						
<b>e</b> 15-year property .....						
<b>f</b> 20-year property .....						
<b>g</b> 25-year property .....			25 yrs		S/L	
<b>h</b> Residential rental property .....			27.5 yrs	MM	S/L	
<b>i</b> Nonresidential real property .....			39 yrs	MM	S/L	

**Section C – Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

<b>20 a</b> Class life .....					S/L	
<b>b</b> 12-year .....			12 yrs		S/L	
<b>c</b> 40-year .....			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

<b>21</b>	Listed property. Enter amount from line 28 .....	<b>21</b>	
<b>22</b>	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions .....	<b>22</b>	219.
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	<b>23</b>	

**IRS e-file Signature Authorization  
for an Exempt Organization**

For calendar year 2014, or fiscal year beginning 9/01, 2014, and ending 8/31, 2015.

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

**2014**

Department of the Treasury  
Internal Revenue Service

Name of exempt organization <b>SAN DIEGO CITY SCHOOLS COMMUNITY SERVICE ASSOCIATION</b>	Employer identification number <b>95-6072931</b>
--	---

Name and title of officer  
**JOHN ORTLER** **CHAIRPERSON**

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

<b>1 a</b> Form 990 check here . . . . .	<input type="checkbox"/>	<b>b Total revenue,</b> if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b>	
<b>2 a</b> Form 990-EZ check here . . . . .	<input checked="" type="checkbox"/>	<b>b Total revenue,</b> if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b>	<u>159,003.</u>
<b>3 a</b> Form 1120-POL check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b>	
<b>4 a</b> Form 990-PF check here . . . . .	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b>	
<b>5 a</b> Form 8868 check here . . . . .	<input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	<b>5 b</b>	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize SHAPIRO & CO., AN ACCOUNTANCY CORPORATION to enter my PIN 00300 as my signature

ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN . . . . . 33510611111

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

8/31/15

2014 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 300

SAN DIEGO CITY SCHOOLS  
COMMUNITY SERVICE ASSOCIATION

95-6072931

2/01/16

02:16PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST / BASIS	BUS. PCT.	CUR BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
-----	-------------	---------------	-----------	--------------	-----------	-----------	----------------------	-----------------------------	-----------------------	------------------------	-------------	-------------	--------	------	------	---------------

FORM 990/990-PF

MACHINERY AND EQUIPMENT

1	COMPUTER	3/28/14		1,095							1,095		110	S/L	HY	5	.20000	219
				TOTAL MACHINERY AND EQUIPME		0	0	0	0	0	1,095		110					219
				TOTAL DEPRECIATION		0	0	0	0	0	1,095		110					219
				GRAND TOTAL DEPRECIATION		0	0	0	0	0	1,095		110					219



# California Exempt Organization Annual Information Return

Calendar Year 2014 or fiscal year beginning (mm/dd/yyyy) **9/01/2014**, and ending (mm/dd/yyyy) **8/31/2015**

Corporation/Organization name <b>SAN DIEGO CITY SCHOOLS COMMUNITY SERVICE ASSOCIATION</b>		California corporation number <b>0319252</b>
Additional information. See instructions.		FEIN <b>95-6072931</b>
Street address (suite or room) <b>4100 NORMAL STREET</b>		PMB no.
City <b>SAN DIEGO</b>	State <b>CA</b>	ZIP code <b>92103</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 checked="" type="checkbox"/> Yes <input 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? <input checked="" type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn)</p> <p style="margin-left: 20px;"><input type="checkbox"/> Merged/Reorganized</p> <p style="margin-left: 20px;">Enter date (mm/dd/yyyy) ● _____</p> <p><b>E</b> Check accounting method: 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)</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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' what is the parent's name? _____</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 If 'Yes,' enter the gross receipts from nonmember sources. \$ _____</p> <p><b>L</b> If organization is exempt under R&amp;TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ● <input checked="" type="checkbox"/></p> <p><b>M</b> Is the organization a Limited Liability Company? ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</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>O</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>P</b> Is an IRS Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____</p>
---	--

CACA1112L 07/30/15

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

<b>Receipts and Revenues</b>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8. ●	1	37.
	2 Gross dues and assessments from members and affiliates ●	2	
	3 Gross contributions, gifts, grants, and similar amounts received ●	3	158,966.
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Instruction B... ●	4	159,003.
	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	159,003.
<b>Expenses</b>	9 Total expenses and disbursements. From Side 2, Part II, line 18. ●	9	169,297.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ●	10	-10,294.
<b>Filing Fee</b>	11 Filing fee \$10 or \$25. See General Instruction F. ●	11	
	12 Total payments. ●	12	
	13 Penalties and interest. See General Instruction J. ●	13	
	14 Use tax. See General Instruction K. ●	14	
	15 <b>Balance due.</b> Add line 11, line 13, and line 14. Then subtract line 12 from the result. ●	15	⊙

<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.	
	Signature of officer <b>Tam Dang</b>	Title <b>CHAIRPERSON</b>
	Date <b>01/15/16</b>	Date _____
<b>Paid Preparer's Use Only</b>	Preparer's signature	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	Telephone
	<b>SHAPIRO &amp; CO., AN ACCOUNTANCY CORPORATION</b> <b>5080 SHOREHAM PLACE STE. 202</b> <b>SAN DIEGO, CA 92122</b>	<b>PTIN</b> <b>P00350582</b>
		<b>FEIN</b> <b>33-0550014</b> <b>(858) 455-9555</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>	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	37.
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule	●	7	
	8	<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.		8	37.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. SEE STATEMENT 1	●	9	146,351.
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STATEMENT 2	●	11	0.
	12	Other salaries and wages	●	12	
	13	Interest	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	
	16	Depreciation and depletion (See instructions)	●	16	219.
	17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 3	●	17	22,727.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	169,297.

Schedule L Balance Sheets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		177,081.		167,006.
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10a Depreciable assets	1,095.		1,095.	
b Less accumulated depreciation	110.	985.	329.	766.
11 Land				
12 Other assets. Attach schedule				
13 <b>Total assets</b>		178,066.		167,772.
<b>Liabilities and net worth</b>				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		178,066.		167,772.
22 <b>Total liabilities and net worth</b>		178,066.		167,772.

**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	●	-10,294.	7	Income recorded on books this year not included in this return. Attach schedule	●	
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	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6	●	-10,294.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	<b>Total.</b> Add line 1 through line 5		-10,294.				

**2014**

**Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>SAN DIEGO CITY SCHOOLS COMMUNITY SERVICE ASSOCIATION</b>	California corporation number <b>0319252</b>
---	---

**Part I Election to Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2015. Add line 9 and line 10, less line 12.....	<b>13</b>	

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

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
COMPUTER	3/28/2014	1,095.	110.	S/L	5	219.	
15 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>	219.

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 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 1, 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**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 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 1, line 12.....						<b>22</b>

2/01/16

02:16PM

**STATEMENT 1  
FORM 199, PART II, LINE 9  
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

DONEE'S NAME: SEE ATTACHED LISTS  
 DONEE'S STREET ADDRESS: SEE ATTACHED LISTS  
 DONEE'S CITY, STATE, ZIP: SEE ATTACHED LISTS, CA 92103  
 AMOUNT GIVEN: \$ 146,351.  
 TOTAL \$ 146,351.

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

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JIM FELIX 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	\$ 0.	\$ 0.	\$ 0.
DIANE HARRELSON 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.
ELIZABETH AHLGREN 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.
JODI READ 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.
DOLORES WOMACK-WILLIAMS 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.
CAMILLE FOWLER 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.
DON WOOD 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.
JOHN ORTLER 4100 NORMAL STREET SAN DIEGO, CA 92103	CHAIRPERSON 1.00	0.	0.	0.
DEBORAH WILLIAMS 4100 NORMAL STREET SAN DIEGO, CA 92103	MEMBER 1.00	0.	0.	0.

2/01/16

02:16PM

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

**CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CHERYL WARD 4100 NORMAL STREET SAN DIEGO, CA 92103	V. CHAIRPERSON 1.00	\$ 0.	\$ 0.	\$ 0.
TOTAL		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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

ACCOUNTING FEES.....	\$ 1,700.
BUSINESS REGISTRATION FEE.....	50.
CONTRACT LABOR.....	19,400.
MEETINGS.....	300.
OUTSIDE SERVICES.....	149.
POSTAGE AND SHIPPING.....	147.
PRINTING AND PUBLICATIONS.....	767.
SUPPLIES.....	204.
TAXES & FILING FEES.....	10.
TOTAL	<u>\$ 22,727.</u>

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR **2014** **California e-file Return Authorization for Exempt Organizations** FORM **8453-EO**

Exempt Organization name <b>SAN DIEGO CITY SCHOOLS</b>	Identifying number <b>95-6072931</b>
---	---

**Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts (Form 199, line 4) .....	<b>1</b>	<b>159,003.</b>
2	Total gross income (Form 199, line 8).....	<b>2</b>	<b>159,003.</b>
3	Total expenses and disbursements (Form 199, Line 9).....	<b>3</b>	<b>169,297.</b>

**Part II Settle Your Account Electronically for Taxable Year 2014**

4  Electronic funds withdrawal     4a Amount \_\_\_\_\_     4b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_


**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number \_\_\_\_\_  
 6 Account number \_\_\_\_\_     7 Type of account:    Checking     Savings

**Part IV Declaration of Officer**


I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2014 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.**

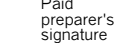
<b>Sign Here</b>	 Signature of Officer	 Date	 Title
------------------	---	---	---

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2014 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO Must Sign</b>	ERO's signature 	Date <b>2/01/16</b>	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <b>P00350582</b>
	Firm's name (or yours if self-employed) and address <b>SHAPIRO &amp; CO., AN ACCOUNTANCY CORPORATION</b> <b>5080 SHOREHAM PLACE STE. 202</b> <b>SAN DIEGO</b>	FEIN <b>33-0550014</b>		ZIP Code <b>CA 92122</b>	

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer Must Sign</b>	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address	FEIN		ZIP Code

8/31/15

2014 CALIFORNIA BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 300

SAN DIEGO CITY SCHOOLS  
COMMUNITY SERVICE ASSOCIATION

95-6072931

2/01/16

02:16PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST / BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
-----	-------------	---------------	-----------	--------------	-----------	---------------	----------------------	---------------------------	---------------------	----------------------	------------	------------	--------	------	------	--------------

FORM 199

MACHINERY AND EQUIPMENT

1	COMPUTER	3/28/14		1,095							1,095		110	S/L	HY	5	.20000	219
TOTAL MACHINERY AND EQUIPME				1,095	0	0	0	0	0	0	1,095		110					
TOTAL DEPRECIATION				1,095	0	0	0	0	0	0	1,095		110					
GRAND TOTAL DEPRECIATION				1,095	0	0	0	0	0	0	1,095		110					