EXCEPTIONAL MINDS

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EIN: 80-0392843
Report Generated on: 09/18/2023

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EXCEPTIONAL MINDS

aka EM
Sherman Oaks, CA
www.exceptional-minds.org
8183878811

MISSION
Exceptional Minds, a California non-profit of the year, is an academy and studio preparing young adults on the autism spectrum for careers in animation, visual effects, 3D gaming, and other related fields in the entertainment industry. Exceptional Minds provides critical technical and work readiness training customized to help its students achieve their full artistic and professional potential, creating a new pipeline of talented artists, and fostering inclusive hiring practices. Exceptional Minds and its partners are building a future where neurodiverse perspectives are vital to the advancement of a more empowered and inclusive society.

EIN
80-0392843

RULING YEAR
2009

IRS SUBSECTION
501(c)(3) Public Charity

FOUNDING YEAR
2009

MAIN ADDRESS
14144 Ventura Blvd Suite 100
Sherman Oaks, CA 91423

AFFILIATION TYPE
Independent Organization

CONTACT
Mr. David Siegel, Executive Director
david@exceptional-minds.org

EXECUTIVE DIRECTOR
David Siegel

BOARD CHAIR
Patricia Turney

SUBJECT AREA
Arts and culture
Computer literacy
Autism
Community and economic development
Youth development
Special needs education

NTEE Code
Specialized Education Institutions/Schools for Visually or Hearing Impaired, Learning Disabled (B28)
Other Youth Development N.E.C. (O99)
Scholarships, Student Financial Aid, Awards (B82)
PROGRAMS

1. Core 3-year Vocational Program  
   Population(s) served: People with intellectual disabilities, Young adults

2. Prep and Private Programs  
   Population(s) served: People with intellectual disabilities, People with disabilities

3. Summer Workshops  
   Population(s) served: People with intellectual disabilities, Adolescents

4. Apprenticeship Program  
   Population(s) served: People with intellectual disabilities, Adults

POPULATIONS SERVED

1. Children and youth
2. Adolescents
3. Adults
4. Young adults
5. People with disabilities
6. People with psychosocial disabilities
7. People with intellectual disabilities
8. Students

COMPLIANCE

- IRS Pub 78 Verified as of August 2023
- IRS BMF 509(a) (1) as of August 14, 2023
- A-133 Audit Required/Performed?
- Conflict of Interest Policy
- Written whistleblower policy
- Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- Board Practices Reported?
- Diversity Data Reported?
- Number of Independent Board Members

9
Programs & Results

PROGRAMS
Source: Self-Reported by Organization, August 2022

Core 3-year Vocational Program

Population(s) Served:
People with intellectual disabilities
Young Adults (20-25 years)

EM’s core program provides young adults (18-35) with 3-years of full-time training in digital arts leading to possible job placement. During that time, students learn technical best practices, necessary software programs and obtain Adobe software certification, a critical credential that communicates technical and professional proficiency to future employers.

Each participant is provided with an individualized Career Planning (ICP) an essential evaluation component of this program. The ICP process, created by Exceptional Minds, brings together the student, the student’s family, the Principal, the Autism Behavioral Specialist and the primary instructor to create a road map for realizing each student’s career goals. The ICP provides an ongoing framework used to monitor technical and work readiness development and EM has created rating scales to track progress in all areas.

Prep and Private Programs

Population(s) Served:
People with intellectual disabilities
People with disabilities

The Prep program is comprised of one to three weekly sessions, throughout the school year, where young adults have an opportunity to discover their areas of interest and develop their talents. The program consists of one-on-one instruction in the morning, small group instruction in the afternoon, and socialization at lunch and throughout the day.

Students work on their technical and social skills, and learn strategies to cope with their behavioral challenges. The Prep Program will run along side the full-time program, allowing students to benefit from guest lecturers and industry visitors.

Summer Workshops

Population(s) Served:
People with intellectual disabilities
Adolescents (13-19 years)

The popular Summer Workshops offer a series of 2-week classes in digital animation, video game development and visual effects.

Apprenticeship Program

Population(s) Served:
People with intellectual disabilities
Adults

In June 2018, EM instituted the Apprentice Program (AP) for graduates needing further experience in specific employment prerequisite technical/behavioral skills. Apprentices receive, at no charge, intensive one-on-one instruction with the objective of moving them into jobs at EMS.

One quarter of apprentices received financial aid at the Academy.

To implement the AP, we have added a studio supervisor and two top teachers. The program follows EM’s instructional design—working individually with apprentices on behaviors, concepts, systems, and specific software via a cohesive curriculum. Instruction hours are from 10:00am-4:00pm and each discipline has its own classroom. Behavioral training is embedded in all instruction/practice and reinforced in personal sessions.

From 4:00pm-6:00 pm, artists practice their skills in the Apprentice Lab. Instructors assign practice projects, assisting wherever necessary. Apprentices have thus far advanced to the point that they are currently working with EMS on movie titles. The AP is designed to be a fluid program whereby apprentices can work for the EMS in areas they have mastered, while receiving additional training/monitored practice in those where they need improvement.
RESULTS

Number of students who receive scholarship funds and/or tuition assistance

<table>
<thead>
<tr>
<th>TOTALS BY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
</tr>
<tr>
<td>2019</td>
</tr>
<tr>
<td>2018</td>
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<tr>
<td>2017</td>
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<tr>
<td>2016</td>
</tr>
<tr>
<td>2015</td>
</tr>
<tr>
<td>2014</td>
</tr>
<tr>
<td>2013</td>
</tr>
</tbody>
</table>

Population(s) Served: Adolescents (13-19 years), Adults, People with intellectual disabilities

Related program: Core 3-year Vocational Program

Notes: Tuition assistance was instituted in 2011. Since then 108 tuition assistance awards have been given. In 2021 thus far, 20 awards have been made.

Number of students at or above a 90% attendance rate

<table>
<thead>
<tr>
<th>TOTALS BY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
</tr>
<tr>
<td>2019</td>
</tr>
<tr>
<td>2018</td>
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<tr>
<td>2017</td>
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<tr>
<td>2016</td>
</tr>
<tr>
<td>2015</td>
</tr>
<tr>
<td>2014</td>
</tr>
</tbody>
</table>

Population(s) Served: People with disabilities, People with intellectual disabilities, People with learning disabilities

Related program: Core 3-year Vocational Program

Notes: Virtual training has reduced absences.

Number of Individualized Education Programs (IEPs) developed

<table>
<thead>
<tr>
<th>TOTALS BY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
</tr>
<tr>
<td>2018</td>
</tr>
<tr>
<td>2017</td>
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<tr>
<td>2016</td>
</tr>
<tr>
<td>2015</td>
</tr>
<tr>
<td>2014</td>
</tr>
</tbody>
</table>

Population(s) Served: People with disabilities, People with intellectual disabilities, People with learning disabilities

Related program: Core 3-year Vocational Program

Notes: Ours, is not a typical IEP. We’re a program, using an ICP (Individualize Career Plan) suited to our population focusing on technical, artistic and behavioral development evaluated weekly.

Number of teachers involved in school-wide decisions about student learning

<table>
<thead>
<tr>
<th>TOTALS BY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
</tr>
<tr>
<td>2020</td>
</tr>
<tr>
<td>2019</td>
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<tr>
<td>2018</td>
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<tr>
<td>2017</td>
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<tr>
<td>2016</td>
</tr>
<tr>
<td>2015</td>
</tr>
<tr>
<td>2014</td>
</tr>
</tbody>
</table>

Population(s) Served: People with intellectual disabilities, People with learning disabilities

Related program: Core 3-year Vocational Program

Notes: EM’s growth initiative will increase the number of instructors to 20 by 2025. All faculty and studio supervisors have in put into our educational model, curriculum, and methodology.

Number of teachers retained after 12 months

<table>
<thead>
<tr>
<th>TOTALS BY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
</tr>
<tr>
<td>2019</td>
</tr>
<tr>
<td>2018</td>
</tr>
</tbody>
</table>

Population(s) Served: No target populations selected

Related program: Core 3-year Vocational Program

Number of students registered for online courses

<table>
<thead>
<tr>
<th>TOTALS BY YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
</tr>
<tr>
<td>2019</td>
</tr>
<tr>
<td>2018</td>
</tr>
</tbody>
</table>

Population(s) Served: No target populations selected

Related program: Summer Workshops

Notes: For academic year 2021-2022, EM expects the number of students learning remotely to rise again.
CHARTING IMPACT

What is the organization aiming to accomplish?

Exceptional Minds' (EM's) primary goal is for all of our graduates to obtain and sustain gainful employment. EM's Academy provides visual computer arts training in visual effects, animation, 3D, gaming, and motion graphics through customized, hands-on applied learning, interweaving work-readiness instruction throughout every class. Job Placement is an essential aspect of the EM Vocational Program. EM's in-house, professional Visual Effects and Animation studios are a cornerstone of EM's innovative model for success. These state-of-the-art studios provide graduates with paid on-the-job training in an environment similar to media industry workplaces. They also build material for their demo reels and legitimate credits for their resumes. Students continue to receive Employment Services: internships/job placements, job coaching and career planning.

Exceptional Minds' corollary goal is to increase the representation and inclusion of neurodiverse artists and workers in entertainment, media, tech, and other industries. Every graduate working helps to widen the perspectives of all employers concerning the capabilities of individuals on the autism spectrum.

What are the organization's key strategies for making this happen?

Traditional educational models focus on training youth and adults on the Autism Spectrum Disorder (ASD) for menial jobs that have no relationship to individual's capabilities, preferences, or cognitive abilities. EM is unique in the comprehensive methodology of our program. All programs begin with a presumption of competence, incorporating individual strengths into customized training paths and employment planning. The academy combines the skills of artists, instructors, technicians, and behaviorists into an exclusive, individualized curriculum based on proven principles of autism education. We completely integrate technical and behavioral/vocational training to assist artists in navigating long-term careers.

The COVID-19 pandemic jumpstarted EM’s remote instructional model, whereby artists were trained entirely virtually. As a result, EM now trains young people across America and in several other countries. We are at the beginning of a growth period whereby we will offer hybrid training that is on-site and also serves virtual students with the same courses side-by-side with their in classroom colleagues.

Our programs benefit individuals of any race, sex or ethnicity who have a diagnosis of autism. Applicants showing interest and aptitude in art, graphics, design, and computer animation prepare for careers in the above-listed fields. We serve young adults (18–35) and we offer private tutoring, after-school and summer workshop to youth as young as 12.

EM multi-pronged approach prepares students for success in the workplace. With two clear pathways to employment--customized and/or supported employment in outside facilities and independent contract work provided and supervised by Exceptional Minds Studios. EM focuses on preparing youth and young adults on the spectrum for 21st century jobs in computer-based graphic design, visual effects, 3D, and animation.

As a part of this growth initiative, EM will be developing new career tracks with industries that exist all around the country: tech, advertising, etc. Exceptional Minds anticipates more than doubling the number of students and artists served within the next five years while expanding target industries to provide those students with more opportunity.

What are the organization's capabilities for doing this?

Education – EM’s flagship program is the post-secondary, three-year, full-time Academy (generally ages 18–24) where young adults become proficient computer artists specializing in visual effects, animation, motion graphics, or gaming/3D career tracks. Behavioral and work-readiness skills instruction is wholly interwoven with applied technical training. In their second year, students identify a career specialty and EM’s Employment Support Team begins to prepare them for and usher them into related internships and employment. Current Career Tracks include Visual Effects, Animation, and the new Gaming & 3D arts. The Academy has a 96% graduation rate.
Our Part-Time Programs offer out-of-school Private Tutoring, Small Group Instruction, Saturday Workshops, and Art Labs to facilitate both technical and vocational skills acquisition. The Extensions Program is designed as Academy prep, individual project fulfillment, job testing prep, enrichment, or to accommodate those students for whom the pace of the regular Academy is too fast or too slow.

In EM’s popular Summer, After-School, and Saturday workshops (ages 12 and up), adolescents with autism gain experience with the latest software used in professional studios. Workshops introduce teens to the possibility of careers in computer visual arts, in addition to improving academic skills.

In response to COVID-19, EM transitioned to providing technology/vocational instruction and on-the-job training remotely. We loaned computers to students/studio artists lacking adequate equipment, provided remote access to on-site computers, and rose to the teaching challenges with all hands on deck. Success in this virtual format propelled EM to offer its annual summer workshops virtually. Doing so resulted in a surge of applications and all sessions were waitlisted. Total enrollment ultimately increased by 20%.

As a result of this success, and an increasing number of film and tech industry partnerships, Exceptional Minds has launched a five-year Growth Initiative by which we will double enrollment. A major foundation has provided funding toward upgrading EM’s existing remote instruction capabilities to an easily scalable virtual workstation model designed to not only enable increased student access, but also to enhance educational practice by allowing teachers to “reach into” student computers and control a pen, brush, or mouse in order to better illustrate a technique.

Exceptional Minds Studios provide initial employment/paid on-the-job training for Academy graduates. EM’s Visual Effects studio artists have worked on every Marvel film since its founding as well as multiple Oscar-nominated and winning films: Star Wars: The Rise of Skywalker Green Book, Black Panther, and First Man. EM’s Animation Studio has created Emmy-nominated animation for Sesame Workshop/Special Olympics videos and main title credits for Netflix series Atypical.

What have and haven't they accomplished so far?

EM was founded by parents, educators, and entertainment professionals to address the 80% unemployment rate among America’s almost five million adults with Autism Spectrum Disorder (ASD). The diagnosis rate has risen 34% since 2012. Chronic joblessness/underemployment leave much of this underserved population in poverty, distanced from full membership in our community.

EM opened its three-year training Academy in 2011, in-house Visual Effects Studio in 2014, and Animation Studio in 2016. We have achieved a national, award-winning reputation for quality outcomes in arts and special needs education, as well as becoming a respected Hollywood vendor of visual effects and animation services. Studio clients include Marvel, Netflix, Disney, Amazon, and many others.

Exceptional Minds has built its base of support to include the studios listed above, plus ViacomCBS, WarnerMedia, etc. EM also receives significant financial backing from two of the world’s largest tech companies and multiple national and local private foundations.

Participants:
• 100% diagnosed with autism
• 48% non-Caucasian
• Full-Time Academy ages 18-24, Youth Programs 12-18, Part-time classes 12 and up, Studio artists 22 and up
• 52% receive financial aid
• 70% male (boys are diagnosed four times more than girls). In the past two years, EM has grown our female student body from 16% to 30% and continues to conduct outreach to students from all backgrounds.

Impact:
• EM has served almost 2,000 participants in its first decade and, as of 2021, serves 300 per year
• EM has instituted a Capacity Building Initiative that will double the number of individuals served within five years.
• Since the onset of the pandemic, EM has expanded service delivery through a new technology system that allows students and artists full remote participation in both classes and paid studio work.
• This technology has pushed enrollment up by 20% in Summer Youth Workshops, 33% in Part-Time programs, and 20% enrollment overall and part-time enrollment by 33%.
• Historically, EM has placed 32% of graduates into off-site entertainment employment (on par with other arts institutes), 13% worked as freelance artists, more than 45% at our in-house Studios, and 8% have found places in other industries. Five-year goals include increasing off-site employment to 40–50% and contracting for more professional projects as the number of studio artists grows.

You have a lot more power than you think. I know day-to-day things can be really difficult, that you can get down on yourself and you don’t necessarily know where you’re going.
But in the right setting, with the right people supporting you—you can be incredible.
—Exceptional Minds Student
## Financials

**FISCAL YEAR START:** 07/01  
**FISCAL YEAR END:** 06/30  
✓ Financials audited by an independent accountant

### Financials Quick View

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue, gains, and other support per audited financial statements</td>
<td>$4,078,107</td>
</tr>
<tr>
<td>Total expenses and losses per audited financial statements</td>
<td>$3,764,932</td>
</tr>
<tr>
<td>Surpluses in last 5 years</td>
<td>2</td>
</tr>
<tr>
<td>Negative Net Assets in past 5 years</td>
<td>0</td>
</tr>
</tbody>
</table>

### Financial Trends Analysis

**Business Model Indicators**

#### Profitability

<table>
<thead>
<tr>
<th>Year</th>
<th>Unrestricted surplus (deficit) before depreciation</th>
<th>As a % of expenses</th>
<th>Unrestricted surplus (deficit) after depreciation</th>
<th>As a % of expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>$605,228</td>
<td>25.2%</td>
<td>$567,630</td>
<td>23.3%</td>
</tr>
<tr>
<td>2018</td>
<td>$195,049</td>
<td>7.2%</td>
<td>$154,574</td>
<td>5.6%</td>
</tr>
<tr>
<td>2019</td>
<td>$90,628</td>
<td>2.9%</td>
<td>$52,136</td>
<td>1.7%</td>
</tr>
<tr>
<td>2020</td>
<td>-$586,704</td>
<td>-16.4%</td>
<td>-$654,017</td>
<td>-17.9%</td>
</tr>
<tr>
<td>2021</td>
<td>$520,048</td>
<td>13.6%</td>
<td>$490,485</td>
<td>12.7%</td>
</tr>
</tbody>
</table>

#### Revenue Composition

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue (unrestricted &amp; restricted)</td>
<td>$3,409,174</td>
<td>$2,611,068</td>
<td>$3,034,300</td>
<td>$3,381,253</td>
<td>$4,177,097</td>
</tr>
<tr>
<td>Total revenue, % change over prior year</td>
<td>59.3%</td>
<td>-23.4%</td>
<td>16.2%</td>
<td>11.4%</td>
<td>23.5%</td>
</tr>
<tr>
<td>Program services revenue</td>
<td>44.2%</td>
<td>63.3%</td>
<td>56.8%</td>
<td>48.5%</td>
<td>42.7%</td>
</tr>
<tr>
<td>Membership dues</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Investment income</td>
<td>0.1%</td>
<td>0.3%</td>
<td>0.4%</td>
<td>0.1%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Government grants</td>
<td>0.0%</td>
<td>0.4%</td>
<td>0.9%</td>
<td>0.3%</td>
<td>0.0%</td>
</tr>
<tr>
<td>All other grants and contributions</td>
<td>55.8%</td>
<td>36.2%</td>
<td>41.8%</td>
<td>51.3%</td>
<td>54.0%</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0.0%</td>
<td>-0.1%</td>
<td>0.1%</td>
<td>-0.2%</td>
<td>3.2%</td>
</tr>
</tbody>
</table>

#### Expense Composition

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses before depreciation</td>
<td>$2,403,068</td>
<td>$2,711,422</td>
<td>$3,097,870</td>
<td>$3,577,422</td>
<td>$3,834,359</td>
</tr>
<tr>
<td>Total expenses, % change over prior year</td>
<td>28.0%</td>
<td>12.8%</td>
<td>14.3%</td>
<td>15.5%</td>
<td>7.2%</td>
</tr>
<tr>
<td>Personnel</td>
<td>71.9%</td>
<td>75.3%</td>
<td>70.9%</td>
<td>73.1%</td>
<td>52.6%</td>
</tr>
<tr>
<td>Professional Fees</td>
<td>5.6%</td>
<td>7.2%</td>
<td>8.3%</td>
<td>1.9%</td>
<td>4.1%</td>
</tr>
<tr>
<td>Occupancy</td>
<td>7.7%</td>
<td>7.2%</td>
<td>8.1%</td>
<td>7.3%</td>
<td>6.0%</td>
</tr>
<tr>
<td>Interest</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Pass-Through</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>6.8%</td>
</tr>
<tr>
<td>All other expenses</td>
<td>14.9%</td>
<td>10.3%</td>
<td>12.8%</td>
<td>17.8%</td>
<td>30.6%</td>
</tr>
</tbody>
</table>
Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

<table>
<thead>
<tr>
<th>Full Cost Components (estimated)</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenses (after depreciation)</td>
<td>$2,440,666</td>
<td>$2,751,897</td>
<td>$3,136,362</td>
<td>$3,644,735</td>
<td>$3,863,922</td>
</tr>
<tr>
<td>One Month of Savings</td>
<td>$200,256</td>
<td>$225,952</td>
<td>$258,156</td>
<td>$298,119</td>
<td>$319,530</td>
</tr>
<tr>
<td>Debt Principal Repayment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Asset Additions</td>
<td>$52,175</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total Full Costs (estimated)</td>
<td>$2,693,097</td>
<td>$2,977,849</td>
<td>$3,394,518</td>
<td>$3,942,854</td>
<td>$4,183,452</td>
</tr>
</tbody>
</table>

Capital Structure Indicators

Liquidity

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Months of cash</td>
<td>7.4</td>
<td>3.3</td>
<td>1.0</td>
<td>5.3</td>
<td>7.2</td>
</tr>
<tr>
<td>Months of cash and investments</td>
<td>8.4</td>
<td>6.9</td>
<td>5.8</td>
<td>5.3</td>
<td>7.2</td>
</tr>
<tr>
<td>Months of estimated liquid unrestricted net assets</td>
<td>5.5</td>
<td>5.7</td>
<td>5.2</td>
<td>2.5</td>
<td>4.0</td>
</tr>
</tbody>
</table>

Balance Sheet Composition

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$1,489,692</td>
<td>$751,713</td>
<td>$258,072</td>
<td>$1,574,443</td>
<td>$2,289,103</td>
</tr>
<tr>
<td>Investments</td>
<td>$200,094</td>
<td>$796,124</td>
<td>$1,243,390</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Receivables</td>
<td>$72,848</td>
<td>$126,878</td>
<td>$138,865</td>
<td>$377,519</td>
<td>$100,638</td>
</tr>
<tr>
<td>Gross land, buildings, and equipment (LBE)</td>
<td>$388,903</td>
<td>$409,444</td>
<td>$426,365</td>
<td>$427,168</td>
<td>$427,167</td>
</tr>
<tr>
<td>Accumulated depreciation (% of LBE)</td>
<td>59.2%</td>
<td>66.0%</td>
<td>72.4%</td>
<td>87.1%</td>
<td>94.0%</td>
</tr>
<tr>
<td>Liabilities (as % of assets)</td>
<td>8.1%</td>
<td>11.1%</td>
<td>13.9%</td>
<td>36.6%</td>
<td>34.1%</td>
</tr>
<tr>
<td>Unrestricted net assets</td>
<td>$1,261,504</td>
<td>$1,416,078</td>
<td>$1,468,214</td>
<td>$814,197</td>
<td>$1,304,682</td>
</tr>
<tr>
<td>Temporarily restricted net assets</td>
<td>$520,000</td>
<td>$224,930</td>
<td>$84,147</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Permanently restricted net assets</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Total restricted net assets</td>
<td>$520,000</td>
<td>$224,930</td>
<td>$84,147</td>
<td>$480,939</td>
<td>$303,629</td>
</tr>
<tr>
<td>Total net assets</td>
<td>$1,781,504</td>
<td>$1,641,008</td>
<td>$1,552,361</td>
<td>$1,295,136</td>
<td>$1,608,311</td>
</tr>
</tbody>
</table>

Key Data Checks

Material Data Errors

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
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<tbody>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit’s financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- [Formulas for key metrics](#)
- [Key Revenue & Expense Data from Form 990](#)
- [Key Balance Sheet Data from Form 990](#)
Operations

Source: Self-Reported by Organization, August 2022

EXECUTIVE DIRECTOR

Mr David Siegel

David Siegel is the Executive Director of California nonprofit of the year Exceptional Minds - an academy and studio preparing people on the autism spectrum for careers in animation and the digital arts. A former Disney cast member of nearly a decade where he led marketing for Disneytoon Studios, Siegel began his career in talent representation at the William Morris Agency before segueing to a producing deal at a major studio and film financier. Throughout his career, Siegel has also served as an advisor to world-class media companies having crafted branding, marketing, and new business strategies for a portfolio of clients that have included award-winning marketing and licensing agencies, leading animation studios, Universities, and technology start-ups. As an active philanthropist and social entrepreneur, Siegel, in partnership with his author/philanthropist son Dylan, has raised $1.5 million toward eradicating glycogen storage disease.

NUMBER OF EMPLOYEES

Source: IRS Form 990

BOARD CHAIR

Patricia Turney
Arcutis
Term: 2018 - 2022

BOARD MEMBERS

Michael Murguia
Gold Coast Healh
Susan Capps
Invitae
Mollie Keith
Entrepreneur
Amy Schonfeld
Neuropsychologist
Richard Gasparian
Professional Animator
Helen Wu
J. Arthur Greenfield & Co.
Dan Glasser
National Ability Center
Cuong Do
BioVie Inc
Patricia Turney
Arcutis Biotherapeutics
Charles Alpuche
Insulet Corp
Alyse Bass
Attorney
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

### FISCAL YEAR 2021

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>David Siegel</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$131,330</td>
<td>$4,133</td>
<td>$0</td>
</tr>
<tr>
<td>Dana Rubin</td>
<td>DIRECTOR, FINANCE &amp; OPERATIONS (AS OF 1/1/21)</td>
<td>$57,001</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Patricia Turney</td>
<td>BOARD CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Daniel Glasser</td>
<td>VICE CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Helen Wu</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Susan Capps</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Richard Gasparian</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ron Burns</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Mollie Burns Keith</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Michael Murguia</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Dr Amy Schofeld</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

### FISCAL YEAR 2020

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jeffrey Shapiro Until 1230</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$166,315</td>
<td>$5,851</td>
<td>$0</td>
</tr>
<tr>
<td>David Siegel As Of 0101</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$43,366</td>
<td>$1,312</td>
<td>$0</td>
</tr>
<tr>
<td>Patricia Turney</td>
<td>BOARD CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Daniel Glasser</td>
<td>VICE CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Helen Wu</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Richard Gasparian</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Susan Capps</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ron Burns</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Mollie Burns Keith</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Michael Murguia</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

**FISCAL YEAR 2019**

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jeffrey Shapiro</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$46,116</td>
<td>$550</td>
<td>$0</td>
</tr>
<tr>
<td>David Shladovsky</td>
<td>BOARD CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Patricia Turney</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Yudi Bennett</td>
<td>VICE CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Helen Wu</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ron Burns</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Mollie Burns Keith</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Michael Murguia</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES
### FISCAL YEAR 2018

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ernie Merlan Until 629</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$112,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>David Shladovsky</td>
<td>BOARD CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Patricia Turney</td>
<td>TREASURER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Michele Magnin Carbonell</td>
<td>SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Yudi Bennett</td>
<td>VICE CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Helen Wu</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ron Burns</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Mollie Burns Keith</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Janet Sandoval</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Bob Stevenson</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
## OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

**FISCAL YEAR 2017**

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Compensation</th>
<th>Other</th>
<th>Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ernie Merlan</td>
<td>EXECUTIVE DIRECTOR</td>
<td>$91,944</td>
<td>$1,462</td>
<td>$0</td>
</tr>
<tr>
<td>Suzette Major</td>
<td>FINANCE MANAGER</td>
<td>$26,529</td>
<td>$2,521</td>
<td>$0</td>
</tr>
<tr>
<td>Helen Wu</td>
<td>BOARD CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Patricia Turney</td>
<td>TREASURER/ SECRETARY</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>David Shladovsky</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Wendy Benoist</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ron Burns</td>
<td>VICE CHAIR</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Michele Magnin Carbonell</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Todd Hutchings</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Mollie Burns Keith</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Janet Sandoval</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Bob Stevenson</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Yudi Bennett</td>
<td>DIRECTOR OF OPERATIONS</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>
### Professional fundraisers

**FISCAL YEAR 2021**

<table>
<thead>
<tr>
<th>Fundraiser name</th>
<th>Type of service</th>
<th>Gross receipts from fundraising</th>
<th>Retained by organization</th>
<th>Paid to fundraiser</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANICE VELA</td>
<td>GRANT WRITER</td>
<td>$60,000</td>
<td>$39,489</td>
<td>$20,511</td>
</tr>
</tbody>
</table>

### Professional fundraisers

**FISCAL YEAR 2019**

<table>
<thead>
<tr>
<th>Fundraiser name</th>
<th>Type of service</th>
<th>Gross receipts from fundraising</th>
<th>Retained by organization</th>
<th>Paid to fundraiser</th>
</tr>
</thead>
<tbody>
<tr>
<td>B &amp; B CONSULTING</td>
<td>GRANT WRITER</td>
<td>$325,000</td>
<td>$268,500</td>
<td>$56,500</td>
</tr>
</tbody>
</table>
## Paid Preparers

**FISCAL YEAR 2021**

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>EVERGREEN ALLIANCE PROFESSIONAL CORP</td>
<td>861400078</td>
<td>4332 CERRITOS AVE SUITE A105, LOS ALAMITOS CA 90720</td>
<td>7143728110</td>
</tr>
</tbody>
</table>

## Paid Preparers

**FISCAL YEAR 2020**

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>EVERGREEN ALLIANCE PROFESSIONAL CORP</td>
<td>86-1400078</td>
<td>4332 CERRITOS AVE SUITE A105, LOS ALAMITOS CA 90720 USA</td>
<td>562-965-2554</td>
</tr>
</tbody>
</table>

## Paid Preparers

**FISCAL YEAR 2019**

<table>
<thead>
<tr>
<th>Firm Name</th>
<th>Firm EIN</th>
<th>Firm Address</th>
<th>Firm Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>YH ADVISORS INC</td>
<td>45-3269313</td>
<td>5882 BOLSA AVENUE SUITE 100, HUNTINGTON BEACH CA 92649 USA</td>
<td>310-982-2803</td>
</tr>
</tbody>
</table>
**BOARD LEADERSHIP PRACTICES**

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

<table>
<thead>
<tr>
<th>BOARD ORIENTATION &amp; EDUCATION</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CEO OVERSIGHT</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has the board conducted a formal, written assessment of the chief executive within the past year?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ETHICS &amp; TRANSPARENCY</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BOARD COMPOSITION</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BOARD PERFORMANCE</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has the board conducted a formal, written self-assessment of its performance within the past three years?</td>
<td>No</td>
</tr>
</tbody>
</table>
Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

The organization’s leader identifies as:

Race & Ethnicity  White/Caucasian/European

Gender Identity  Male, Not transgender (cisgender)

Sexual Orientation  Heterosexual or Straight

Disability Status  Person without a disability

Race & Ethnicity

<table>
<thead>
<tr>
<th>Race &amp; Ethnicity</th>
<th>Board Members</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asian/Asian American</td>
<td>22%</td>
<td>4%</td>
</tr>
<tr>
<td>Black/African American</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Hispanic/Latino/Latinx</td>
<td>11%</td>
<td>4%</td>
</tr>
<tr>
<td>Middle Eastern/North African</td>
<td>4%</td>
<td>0%</td>
</tr>
<tr>
<td>Native American/Indian/Alaska</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Native Hawaiian/Pacific Islander</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>White/Caucasian/European</td>
<td>67%</td>
<td>76%</td>
</tr>
<tr>
<td>Multi-Racial/Multi-Ethnic (2+ races/ethnicities)</td>
<td>0%</td>
<td>12%</td>
</tr>
<tr>
<td>People who prefer to identify with another race or ethnicity</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Unknown or decline to state</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Gender Identity

<table>
<thead>
<tr>
<th>Gender Identity</th>
<th>Board Members</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td>33%</td>
<td>43%</td>
</tr>
<tr>
<td>Male</td>
<td>66%</td>
<td>57%</td>
</tr>
<tr>
<td>Non-binary</td>
<td>12%</td>
<td>6%</td>
</tr>
<tr>
<td>Unknown or decline to state</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Sexual Orientation

<table>
<thead>
<tr>
<th>Sexual Orientation</th>
<th>Board Members</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gay, Lesbian, Bisexual</td>
<td>11%</td>
<td>66%</td>
</tr>
<tr>
<td>Heterosexual or Straight</td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Unknown or decline to state</td>
<td></td>
<td>0%</td>
</tr>
</tbody>
</table>

Disability

<table>
<thead>
<tr>
<th>Disability</th>
<th>Board Members</th>
<th>Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Person with a disability</td>
<td>100%</td>
<td>16%</td>
</tr>
<tr>
<td>Person without a disability</td>
<td></td>
<td>64%</td>
</tr>
<tr>
<td>Unknown or decline to state</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>
Equity Strategies  Last Updated: 08/02/2021
Candid partnered with Equity in the Center - a project that works to shift mindsets, practices, and systems within the social sector to increase racial equity - to create this section. Learn More

Data

✓ We review compensation data across the organization (and by staff levels) to identify disparities by race.

✓ We analyze disaggregated data and root causes of race disparities that impact the organization's programs, portfolios, and the populations served.

✓ We disaggregate data to adjust programming goals to keep pace with changing needs of the communities we support.

✓ We employ non-traditional ways of gathering feedback on programs and trainings, which may include interviews, roundtables, and external reviews with/by community stakeholders.

✓ We disaggregate data by demographics, including race, in every policy and program measured.

✓ We have long-term strategic plans and measurable goals for creating a culture such that one's race identity has no influence on how they fare within the organization.

Policies and processes

✓ We seek individuals from various race backgrounds for board and executive director/CEO positions within our organization.

✓ We engage everyone, from the board to staff levels of the organization, in race equity work and ensure that individuals understand their roles in creating culture such that one's race identity has no influence on how they fare within the organization.
# Appendix

## Key Documents

<table>
<thead>
<tr>
<th>IRS Forms 990</th>
<th>IRS Forms 990T</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021 990</td>
<td>Not Available</td>
</tr>
<tr>
<td>2020 990</td>
<td></td>
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<tr>
<td>2019 990</td>
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<tr>
<td>2018 990</td>
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<tr>
<td>2017 990</td>
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</tbody>
</table>

## Audited Financial Statements

- 2020 Audited Financial Statement
- 2020 Audited Financial Statement
- 2019 Audited Financial Statement

## Key Organization Documents

- Letter of Determination
- 2021 Annual Report
- Key Revenue & Expense Data from Form 990
- Key Balance Sheet Data from Form 990
EXCEPTIONAL MINDS  
Aka EM  
14144 Ventura Blvd Suite 100  
Sherman Oaks, CA 91423  

✓ Foundation Status Code: PC*  
✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details
Organization name  
Exceptional Minds  
Location  
Sherman Oaks, CA  
Most recent IRS Publication 78  
August 2023  

EIN  
80-0392843  
Deductibility status description  
A public charity (50% deductibility limitation).

IRS Business Master File Details
Organization name  
EXCEPTIONAL MINDS  
Most recent IRS BMF  
August 14 2023  
Reason for Non-Private Foundation Status  
Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

EIN  
80-0392843  
IRS subsection  
This organization is a 501(c)(3) Public Charity  
Ruling date  
09/2009

This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.

On September 8, 2011, the IRS issued regulations which eliminated the advance ruling process for a section 501(c)(3) organization. Learn more.

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

IRS Revenue Procedure 2011-33 allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources
- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- IRS Publication 78 (Cumulative List of Organizations) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The IRS Internal Revenue Bulletin (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The IRS Master File lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The IRS Automatic Revocation of Exemption List contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- The Foundation Status Code is a value derived by mapping the codes found on the 990PF filing instructions to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The Office of Foreign Assets Control (OFAC) Specially Designated Nationals (SDN) list contains organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.

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