Executive Summary

Programs & Results

Financial Review

Operations & Leadership

APPENDIX

Key Documents

Charity Check Report
Miracle Messages helps people experiencing homelessness rebuild their social support systems and financial security, primarily through family reunification services, a phone buddy program, and guaranteed income pilots.
PROGRAMS

1. Miracle Messages (reunion services)
   Population(s) served: Homeless people, Economically disadvantaged people

2. Miracle Friends (phone buddy program)
   Population(s) served:

3. Miracle Money (direct cash transfers)
   Population(s) served: Homeless people, Economically disadvantaged people, Homeless people, Economically disadvantaged people

POPULATIONS SERVED

1. Economically disadvantaged people
2. Homeless people

COMPLIANCE

√ IRS Pub 78 Verified as of October 2023
√ IRS BMF 509(a) (1) as of October 10, 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?
2 Number of Independent Board Members
Programs & Results

PROGRAMS

Source: Self-Reported by Organization, October 2023

Miracle Messages (reunion services)

Population(s) Served:
Homeless people
Economically disadvantaged, low-income, and poor people

Our approach is simple and effective: a person isolated by homelessness records a short message to a loved one, often with the help of a local referral partner or volunteer. Then, our network of "digital detectives" attempt to locate the loved one, deliver the message, and facilitate a reunion.

To date, we have reunited over 500 families, with an average time separated of 15 years. 80% of delivered messages have been positively received, and dozens of reunions have resulted in getting a client off-the-streets, all at a fraction of the cost of other interventions.

Miracle Friends (phone buddy program)

Population(s) Served:
Homeless people
Economically disadvantaged, low-income, and poor people

Miracle Friends is a first-of-its-kind virtual buddy system for people experiencing homelessness. Miracle Friends matches 1:1 volunteers with unhoused "Friends" for weekly phone calls and text messages, to provide general companionship and support. Volunteers are welcomed to apply from anywhere in the world.

Miracle Money (direct cash transfers)

Population(s) Served: n/a

Miracle Money is a direct cash transfer program for people experiencing homelessness. In our proof of concept, we distributed $50K to 14 unhoused individuals, 50% of whom secured housing as a direct result of their $500 a month, in one of the first guaranteed income pilots for unhoused individuals in the United States.
RESULTS

Total number of clients experiencing homelessness

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>250</td>
</tr>
<tr>
<td>2021</td>
<td>150</td>
</tr>
</tbody>
</table>

Population(s) Served: No target populations selected

Related program: Miracle Friends (phone buddy program)
CHARTING IMPACT

What is the organization aiming to accomplish?

No one goes through homelessness alone. No one feels helpless on this issue.
- Reconnect families, friends, and loved ones. (Everyone is someone’s somebody)
- Connect unhoused neighbors with volunteers. (Everyone needs a friend)
- Generate support for unhoused neighbors. (Grow trust, empathy, $$, and self-image)

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

Our theory of change:

Relational poverty is poverty.

By embracing our neighbors experiencing homelessness as people to be loved, not as problems to be solved, problems get solved.

Two highly effective, underutilized ways to embrace our unhoused neighbors with love is through nurturing relationships and direct cash investments.

What are the organization's capabilities for doing this?

Miracle Messages is an award-winning 501(c)3 nonprofit organization that helps people experiencing homelessness rebuild their social support systems and financial security, primarily through family reunifications, a phone buddy program, and guaranteed income pilots.

Miracle Messages offers a humane, highly effective way to help end homelessness: strengthen social supports and financial security, shatter stigmas, and empower people everywhere to get involved. Our work has been featured in the New York Times, Washington Post, SF Chronicle, Fast Company, CNBC, in a TED talk, and hundreds more. Our vision is to end relational poverty on the streets.

What have and haven't they accomplished so far?

Reunion services: An unhoused individual records a short message to a loved one (or vice versa). Then, our network of volunteer "digital detectives" attempt to locate the loved one and deliver the message. To date, we've reunited over 700 families worldwide.

Phone buddy program: Miracle Friends matches unhoused neighbors with caring volunteers for weekly calls and texts, to provide general wellness checks and lightweight problem-solving support. To date, we've facilitated over 200 new friendships worldwide.

Guaranteed income pilots: Miracle Money is a direct cash transfer program for people experiencing homelessness. In our proof of concept, we distributed $50K to 14 unhoused individuals, 50% of whom secured housing as a direct result of their $500 a month. We are currently participating in a Los Angeles cash transfer program gifting $750 per month for 12 months to 55 individuals.
# Financials

**FISCAL YEAR START:** 01/01  
**FISCAL YEAR END:** 12/31  

## Financial Trends Analysis  
**Business Model Indicators**

### Profitability

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted surplus (deficit) before depreciation</td>
<td>$187,160</td>
<td>$181,283</td>
</tr>
<tr>
<td>As a % of expenses</td>
<td>52.3%</td>
<td>38.6%</td>
</tr>
<tr>
<td>Unrestricted surplus (deficit) after depreciation</td>
<td>$187,160</td>
<td>$181,283</td>
</tr>
<tr>
<td>As a % of expenses</td>
<td>52.3%</td>
<td>38.6%</td>
</tr>
</tbody>
</table>

### Revenue Composition

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenue (unrestricted &amp; restricted)</td>
<td>$544,997</td>
<td>$631,453</td>
</tr>
<tr>
<td>Total revenue, % change over prior year</td>
<td>0.0%</td>
<td>15.9%</td>
</tr>
<tr>
<td>Program services revenue</td>
<td>4.6%</td>
<td>2.4%</td>
</tr>
<tr>
<td>Membership dues</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Investment income</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Government grants</td>
<td>11.8%</td>
<td>0.0%</td>
</tr>
<tr>
<td>All other grants and contributions</td>
<td>82.8%</td>
<td>97.6%</td>
</tr>
<tr>
<td>Other revenue</td>
<td>0.8%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Expense Composition

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses before depreciation</td>
<td>$357,836</td>
<td>$469,144</td>
</tr>
<tr>
<td>Total expenses, % change over prior year</td>
<td>0.0%</td>
<td>31.1%</td>
</tr>
<tr>
<td>Personnel</td>
<td>77.1%</td>
<td>85.1%</td>
</tr>
<tr>
<td>Professional Fees</td>
<td>10.3%</td>
<td>1.4%</td>
</tr>
<tr>
<td>Occupancy</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interest</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Pass-Through</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>All other expenses</td>
<td>12.6%</td>
<td>13.5%</td>
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</tbody>
</table>
Financial Trends Analysis, continued

### Moving Toward Full Cost Coverage

#### Full Cost Components (estimated)

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
</tr>
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<tbody>
<tr>
<td>Total Expenses (after depreciation)</td>
<td>$357,836</td>
<td>$469,144</td>
</tr>
<tr>
<td>One Month of Savings</td>
<td>$29,820</td>
<td>$39,095</td>
</tr>
<tr>
<td>Debt Principal Repayment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Fixed Asset Additions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total Full Costs (estimated)</td>
<td>$387,656</td>
<td>$508,239</td>
</tr>
</tbody>
</table>

#### Capital Structure Indicators

**Liquidity**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
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</thead>
<tbody>
<tr>
<td>Months of cash</td>
<td>8.0</td>
<td>10.9</td>
</tr>
<tr>
<td>Months of cash and investments</td>
<td>8.0</td>
<td>10.9</td>
</tr>
<tr>
<td>Months of estimated liquid unrestricted net assets</td>
<td>8.1</td>
<td>10.8</td>
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**Balance Sheet Composition**

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<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
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</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$239,563</td>
<td>$425,582</td>
</tr>
<tr>
<td>Investments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Receivables</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Gross land, buildings, and equipment (LBE)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Accumulated depreciation (% of LBE)</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Liabilities (as % of assets)</td>
<td>0.0%</td>
<td>0.9%</td>
</tr>
<tr>
<td>Unrestricted net assets</td>
<td>$240,582</td>
<td>$421,865</td>
</tr>
<tr>
<td>Temporarily restricted net assets</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Permanently restricted net assets</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Total restricted net assets</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Total net assets</td>
<td>$240,582</td>
<td>$421,865</td>
</tr>
</tbody>
</table>

### Key Data Checks

**Material Data Errors**

<table>
<thead>
<tr>
<th></th>
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<th>2021</th>
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<tbody>
<tr>
<td>No</td>
<td>No</td>
<td></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.

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

Source: Self-Reported by Organization, October 2023

FOUNDER AND CEO

Kevin F. Adler

KEVIN F. ADLER is the Founder and CEO of Miracle Messages, an award-winning nonprofit organization that helps people experiencing homelessness rebuild their social support systems and financial security.

To-date, Miracle Messages has helped over 500 unhoused individuals reunite with their loved ones, paired 150 with volunteers for weekly phone calls and texts, and created one of the first basic income pilots for the homeless in the United States, resulting in 50% of unhoused recipients securing stable housing as a result.

Prior to his work tackling homelessness and “relational poverty” on the streets, Kevin co-founded three education technology startups: a venture studio focused on the education ecosystem (acquired), an online fundraising platform for public schools (acquired), and a “College 101” online mentoring nonprofit.

Kevin is the author of Natural Disasters as a Catalyst for Social Capital (Rowman & Littlefield).

Learn more at kevinfadler.com

NUMBER OF EMPLOYEES

Source: IRS Form 990

BOARD CHAIR

Kevin Adler
Miracle Messages
Term: 2018 -

BOARD MEMBERS

Jen McClure
JEM
James Olson
JOSEPH & COHEN
Melissa Gregory
LinkedIn
Scott Layne
Sakina Zaidi
Camber Collective
### 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>Kevin Adler</td>
<td>PRESIDENT</td>
<td>$142,350</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jessica Donig</td>
<td>TREASURER/SECRETARY</td>
<td>$83,040</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Melissa Gregory</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jen McClure</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jim Olson</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>Kevin Adler</td>
<td>PRESIDENT</td>
<td>$118,565</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jessica Donig</td>
<td>TREASURER/SE</td>
<td>$109,283</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Dana Barrette</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Kate Courteau</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Jen McClure</td>
<td>BOARD MEMBER</td>
<td>$0</td>
<td>$0</td>
<td>$0</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>THE HENRY LEVY GROUP</td>
<td>94-3194056</td>
<td>5940 COLLEGE AVE STE A, OAKLAND CA 94618 USA</td>
<td>510-652-1000</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>THE HENRY LEVY GROUP</td>
<td>943194056</td>
<td>5940 COLLEGE AVE STE F, OAKLAND CA 946181385</td>
<td>5106521000</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.

BOARD ORIENTATION & EDUCATION
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? No

CEO OVERSIGHT
Has the board conducted a formal, written assessment of the chief executive within the past year? Yes

ETHICS & TRANSPARENCY
Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year? Yes

BOARD COMPOSITION
Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership? Yes

BOARD PERFORMANCE
Has the board conducted a formal, written self-assessment of its performance within the past three years? No
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

No data

Gender Identity

Senior Staff
- Female: 0%
- Male: 100%
- Non-binary: 0%
- Unknown or decline to state: 0%

Senior Staff
- Transgender: 0%
- Not transgender (cisgender): 100%
- Unknown or decline to state: 0%

Sexual Orientation

Senior Staff
- Gay, Lesbian, Bisexual: 0%
- Heterosexual or Straight: 100%
- Unknown or decline to state: 0%

Disability

No data.

We do not display staff or senior staff disability information for organizations with fewer than 15 staff.
Equity Strategies  Last Updated: 11/17/2022

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 ask team members to identify racial disparities in their programs and/or portfolios.

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

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

Policies and processes

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

✓ We have community representation at the board level, either on the board itself or through a community advisory board.

✓ We help senior leadership understand how to be inclusive leaders with learning approaches that emphasize reflection, iteration, and adaptability.
# Appendix

<table>
<thead>
<tr>
<th>Key Documents</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS Forms 990</td>
<td></td>
</tr>
<tr>
<td>2021 990</td>
<td></td>
</tr>
<tr>
<td>2020 990</td>
<td></td>
</tr>
<tr>
<td>IRS Forms 990T</td>
<td>Not Available</td>
</tr>
<tr>
<td>Audited Financial Statements</td>
<td>Not Available</td>
</tr>
<tr>
<td>Key Organization Documents</td>
<td></td>
</tr>
<tr>
<td>Letter of Determination</td>
<td></td>
</tr>
<tr>
<td>2021 Annual Report</td>
<td></td>
</tr>
<tr>
<td>2020 Annual Report</td>
<td></td>
</tr>
<tr>
<td>Key Revenue &amp; Expense Data from Form 990</td>
<td></td>
</tr>
<tr>
<td>Key Balance Sheet Data from Form 990</td>
<td></td>
</tr>
</tbody>
</table>
Miracle Messages
424 Clay Street, Suite LL
San Francisco, CA 94111-3207

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

IRS Publication 78 Details

Organization name
Miracle Messages

Location
San Francisco, CA

Most recent IRS Publication 78
October 2023

Verified with most recent Internal Revenue Bulletin
October 16, 2023

EIN
82-4179328

Deductibility status description
A public charity (50% deductibility limitation).

IRS Business Master File Details

Organization name
MIRACLE MESSAGES

Most recent IRS BMF
October 10 2023

IRS subsection
This organization is a 501(c)(3) Public Charity

Ruling date
07/2019

Reason for Non-Private Foundation Status
Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

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 Business 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 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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© 2023 Candid. All rights reserved. Candid is a 501(c)(3) nonprofit organization, EIN 13-1837418. Donations are tax-deductible.