



Boojum Institute for Experiential Education

CONTENTS

EIN: 95-2963763
Report Generated on: 03/28/2024

Executive Summary	2
Programs & Results	4
Financial Review	5
Operations & Leadership	7

APPENDIX

Key Documents	15
Charity Check Report	16

Boojum Institute for Experiential Education



aka Boojum Institute
Canyon Lake, CA
www.boojum.org
9517634102

[View GuideStar Profile](#)



MISSION

The Boojum Institute, founded in 1975, is dedicated to encouraging constructive interaction with others and a deeper understanding of nature, ourselves and our communities through experiential, adventure and environmental education. Boojum programs encourage an understanding and appreciation of ecology and natural history, teach students outdoor skills, and unlock potential and inspire personal growth in its participants. Boojum provides low-income, at risk youth across California with a comprehensive and integrated curriculum of experiential, adventure and environmental education programs in all of the major ecosystems in our state.

EIN

95-2963763

RULING YEAR

1976

IRS SUBSECTION

501(c)(3) Public Charity

MAIN ADDRESS

31566 RAILROAD CANYON RD
Ste 2 - 1403
Canyon Lake, CA
92587

AFFILIATION TYPE

Independent Organization

CONTACT

Judy Zulfiqar
(951) 7634102
judyz@boojum.org

PRINCIPAL OFFICER

Judy Zulfiqa

BOARD CHAIR

Dale Machen

SUBJECT AREA

Elementary and secondary education

Secondary education

Environmental education

Outdoor education

Youth organizing

NTEE Code

Environmental Education and Outdoor Survival Programs (C60)

Youth Development Programs (O50)

Secondary/High School (B25)

PROGRAMS

1. Outdoor Adventures by Boojum

Population(s) served:

POPULATIONS SERVED

1. Children and youth

2. Non-adult children

3. Ethnic and racial groups

4. At-risk youth

COMPLIANCE

- ✓

IRS Pub 78 Verified as of March 2024
- ✓

IRS BMF 509(a) (2) as of March 12, 2024
- ✗

A-133 Audit Required/Performed?
- ✓

Conflict of Interest Policy
- ✓

Written whistleblower policy

Section 509(a)(2) organization

TRANSPARENCY MEASURES

- ✗

Board Practices Reported?
- ✓

Diversity Data Reported?
- 5

Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, March 2023

Outdoor Adventures by Boojum

Population(s) Served: n/a

The Boojum Institute operates three types of experiential education programs: Outdoor education courses for public and independent schools; Adventure Challenge programs for at-risk and low-income youth; and Retreat and Challenge Course (Ropes Course) team building programs for groups. Boojum programs are customized to match the age and capabilities, as well as the educational and developmental goals, of the schools and community organizations with whom we work. Boojum programs provide unequalled opportunities for teachable moments, new insights into relationships and the development of self-worth, compassion, integrity, sincerity, honesty and strength of character. We also work to infuse these youth with a sense of their roles as emerging and productive adults within the community and the importance of environmental stewardship.

Financials

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

FINANCIALS QUICK VIEW

Surpluses in last 5 years	2
Negative Net Assets in past 5 years	3

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	-\$26,376	-\$85,272	-\$163,296	-\$44,538	\$94,081
As a % of expenses	-3.7%	-11.8%	-58.0%	-72.9%	30.2%
Unrestricted surplus (deficit) after depreciation	-\$38,485	-\$100,821	-\$177,815	-\$56,761	\$84,341
As a % of expenses	-5.3%	-13.6%	-60.1%	-77.4%	26.2%
Revenue Composition					
Total revenue (unrestricted & restricted)	\$711,854	\$640,316	\$118,185	\$16,558	\$405,942
Total revenue, % change over prior year	-17.1%	-10.0%	-81.5%	-86.0%	2351.6%
Program services revenue	113.0%	97.0%	18.0%	0.0%	78.9%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.0%	0.0%	0.1%	0.0%
Government grants	0.0%	0.0%	72.2%	90.6%	19.7%
All other grants and contributions	3.5%	2.4%	0.4%	9.0%	0.5%
Other revenue	-16.5%	0.6%	9.4%	0.4%	0.9%
Expense Composition					
Total expenses before depreciation	\$711,662	\$725,588	\$281,481	\$61,096	\$311,861
Total expenses, % change over prior year	-6.8%	2.0%	-61.2%	-78.3%	410.4%
Personnel	54.4%	56.2%	57.6%	16.1%	54.0%
Professional Fees	8.8%	6.2%	5.6%	10.6%	9.1%
Occupancy	0.2%	5.7%	14.4%	-5.3%	0.0%
Interest	0.0%	0.0%	0.0%	11.1%	1.3%
Pass-Through	0.0%	0.0%	0.0%	0.0%	0.0%
All other expenses	36.7%	31.9%	22.5%	67.5%	35.6%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$723,771	\$741,137	\$296,000	\$73,319	\$321,601
One Month of Savings	\$59,305	\$60,466	\$23,457	\$5,091	\$25,988
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$75,762
Fixed Asset Additions	\$0	\$20,285	\$0	\$0	\$0
Total Full Costs (estimated)	\$783,076	\$821,888	\$319,457	\$78,410	\$423,351

Capital Structure Indicators

Liquidity					
Months of cash	5.5	3.8	13.0	66.5	11.2
Months of cash and investments	5.5	3.8	13.0	66.5	11.2
Months of estimated liquid unrestricted net assets	2.9	1.1	-4.1	-27.6	-1.8
Balance Sheet Composition					
Cash	\$325,957	\$226,779	\$304,964	\$338,812	\$290,479
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$22,011	\$16,917	\$0	\$0	\$42,574
Gross land, buildings, and equipment (LBE)	\$228,689	\$248,974	\$225,635	\$225,635	\$225,635
Accumulated depreciation (% of LBE)	81.9%	81.5%	85.5%	91.0%	95.3%
Liabilities (as % of assets)	49.8%	64.4%	118.1%	132.4%	110.1%
Unrestricted net assets	\$0	\$0	\$0	\$0	\$0
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$215,333	\$114,512	-\$63,303	-\$120,064	-\$35,723

Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

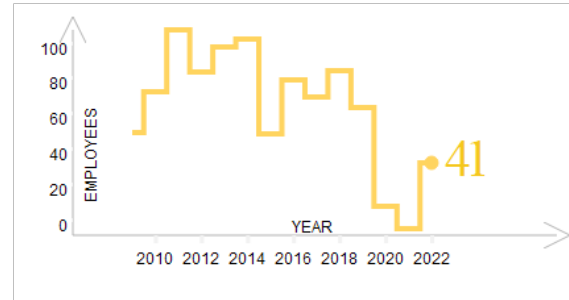
Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, 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

NUMBER OF EMPLOYEES

Source: IRS Form 990



Source: Self-Reported by Organization, March 2023

PRINCIPAL OFFICER

Ms. Judy Arlene Zulfiqua

As executive director of the Boojum Institute, Mr. Baierlein serves as the primary coordinator for all schools and agencies participating in our programs. He works with schools to develop programs that will complement the educational and developmental goals of our partner agencies.

BOARD CHAIR

Dale Machen

BOARD MEMBERS

Steve Mathis

Sarah Long

Mynor Shultz

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Judy Zulfiqar	EXECUTIVE DIRECTOR	\$34,980	\$0	\$0
Robert Machen	CHAIRMAN OF THE BOARD	\$1,030	\$0	\$0
Sarah Long	VICE CHAIRMAN OF THE BOARD AND SECRETARY	\$0	\$0	\$0
Steve Mathis	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Carol Popejoy-Davis	EXECUTIVE DIRECTOR	\$8,077	\$0	\$0
Sarah Long	VICE CHAIRMAN OF THE BOARD	\$0	\$0	\$0
Robert Machen	CHAIRMAN OF THE BOARD	\$0	\$0	\$0
Mynor Schult	BOARD MEMBER	\$0	\$0	\$0
Judy Zulfiqar	SECRETARY	\$0	\$0	\$0
Steve Mathis	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Carol Popejoy-Davis	EXECUTIVE DIRECTOR	\$53,077	\$0	\$0
Sarah Long	VICE CHAIRMAN OF THE BOARD	\$0	\$0	\$0
Robert Machen	CHAIRMAN OF THE BOARD	\$0	\$0	\$0
Mynor Schult	BOARD MEMBER	\$0	\$0	\$0
Judy Zulfiqar	SECRETARY	\$0	\$0	\$0
Steve Mathis	TREASURER	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Carol Popejoy-Davis	EXECUTIVE DIRECTOR	\$60,000	\$0	\$0
Judy Zulfiqar	BOARD MEMBER	\$0	\$0	\$0
Mynor Schult	BOARD MEMBER	\$0	\$0	\$0
Sarah Long	SECRETARY	\$0	\$0	\$0
Steve Mathis	CHAIRMAN OF THE BOARD	\$0	\$0	\$0
Robert Machen	VICE CHAIRMAN OF THE BOARD	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Carol Popejoy-Davis	EXECUTIVE DIRECTOR	\$60,000	\$0	\$0
Judy Zulfiqar	BOARD MEMBER	\$0	\$0	\$0
Jerry Martin	BOARD MEMBER	\$0	\$0	\$0
Jeff Nicholson	BOARD MEMBER	\$0	\$0	\$0
Mynor Schult	BOARD MEMBER	\$0	\$0	\$0
John Colson	BOARD MEMBER	\$0	\$0	\$0
Carol Mathis	TREASURER	\$0	\$0	\$0
Sarah Long	SECRETARY	\$0	\$0	\$0
Steve Mathis	CHARIMAN	\$0	\$0	\$0
Robert Machen	VICE CHAIRMAN	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
PRUDHOMME ASSOCIATES CPAS INC	272758510	43460 RIDGE PARK DRIVE SUITE 220, TEMECULA CA 92590	9516763131

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
PRUDHOMME ASSOCIATES CPAS INC	27-2758510	43460 RIDGE PARK DRIVE SUITE 220, TEMECULA CA 92590 USA	951-676-3131

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
PRUDHOMME ASSOCIATES CPAS INC	27-2758510	43460 RIDGE PARK DRIVE SUITE 220, TEMECULA CA 92590 USA	951-676-3131

Organizational Demographics

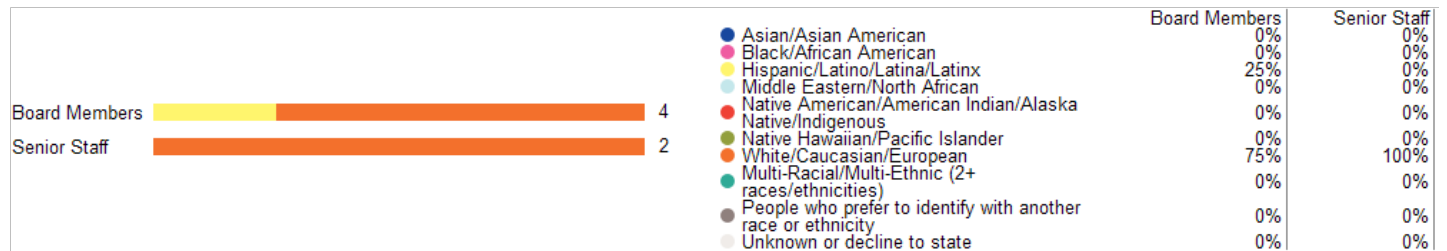
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

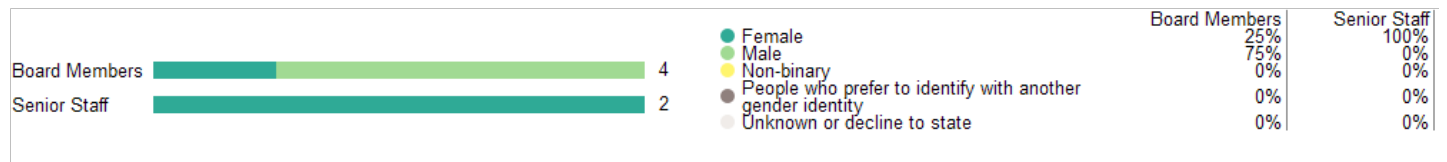
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Female
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

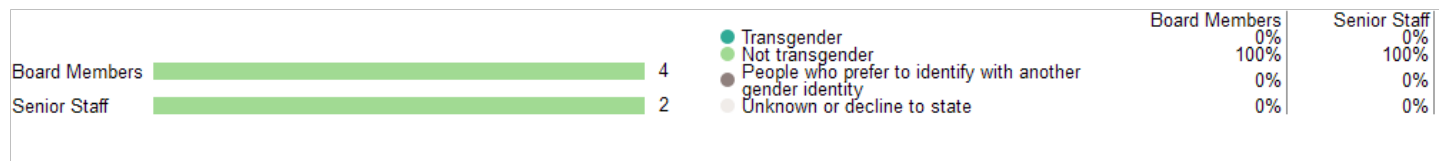
Race & Ethnicity



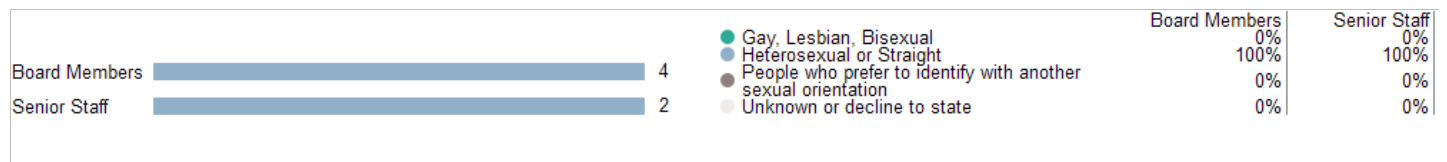
Gender Identity



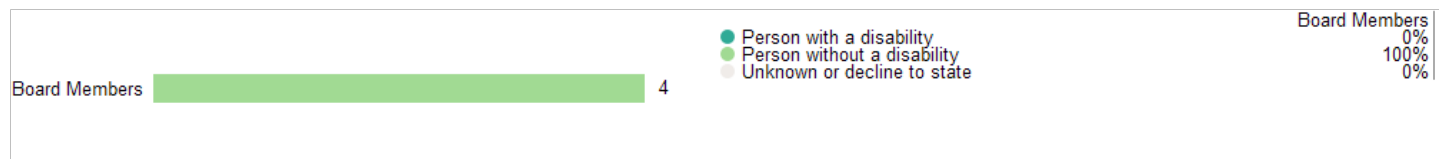
Transgender Identity



Sexual Orientation



Disability



Appendix

Key Documents

IRS Forms 990	2022 990
	2021 990
	2020 990
	2019 990
	2017 990
IRS Forms 990T	Not Available
Audited Financial Statements	Not Available
Key Organization Documents	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

Boojum Institute for Experiential Education

Aka Boojum Institute

31566 Railroad Canyon Rd Ste 2 - 1403
Canyon Lake, CA 92587

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

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Boojum Institute for Experiential Education	Canyon Lake, CA	March 2024
EIN	Deductibility status description	Verified with most recent Internal Revenue Bulletin
95-2963763	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
BOOJUM INSTITUTE FOR EXPERIENTIAL EDUCATION	March 12 2024	Section 509(a)(2) organization
EIN	IRS subsection	Ruling date
95-2963763	This organization is a 501(c)(3) Public Charity	01/1976
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.
- 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.
- [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 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.