

BAY AREA BLACK UNITED FUND, INC.
CITY AND COUNTY OF SAN FRANCISCO
2016 ANNUAL FUNDRAISING DRIVE APPLICATION

RECEIVED
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CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE CLERK

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February 24, 2016

Ms. Angela Calvillo, Clerk of the Board
Board of Supervisors
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

RECEIVED
CITY OF SAN FRANCISCO
OFFICE OF SUPERVISORS
CITY HALL
FEB 26 AM 11:23

Dear Ms. Calvillo:

The Bay Area Black United Fund of Oakland, California is pleased to submit this application for inclusion in the 2016 Annual Joint Fundraising Drive in accordance with Section 16.93-2 of the San Francisco Municipal Code.

We are enclosing the information below in accordance with Section 16.93-2 (a) through (e) as follows:

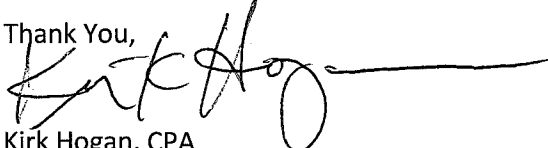
Attachment A (our listing of 43 charitable organizations) as our documentation that we as a federated agency represent 10 or more charitable organizations of which 50 percent are located in the Counties of San Francisco, San Mateo, Santa Clara, Alameda, Contra Costa and Marin in accordance with Section 16-93-2 (a).

We also certify to the Board of Supervisors that the Federal Internal Revenue Service has determined that contributions to all of the represented charitable organizations are tax deductible as evidenced by our 501 (c) (3) exemption letter (Attachment B) in accordance with Section 16-93-2 (b).

We also verify that we have been in existence with 10 or more qualified charities for at least one year prior to the date of application in accordance with Section 16-93-2 (c).

We are also attaching our most recent certified audit (Attachment C) in accordance with Section 16-93-2 (d).

We are including other information that may be relevant (our company brochure) as Attachment D in accordance with Section 16-93-2 (e).

Thank You,

Kirk Hogan, CPA
Finance Manager, Bay Area Black United Fund, Inc.

	Code	Agency Name	Website	Location
	100	Bay Area Black United Fund	www.babuf.org	Oakland, CA 94612
	100-A	Critical Mass Health Conductors	www.babuf.org	Oakland, CA 94612
1	101	A Safe Place	www.asafeplacedvs.org	Oakland, CA 94623-0006
2	102	Alta Bates Medical Center, Health Ministries/Parish	www.altabatessummit.org	Oakland, CA 94621
3	105	Asian Women's Shelter	www.sfaws.org	San Francisco, CA 94110
4	109	Carl B. Metoyer Center for Family Counseling	www.cffc.biz	Oakland, CA 94603
5	110	Center on Juvenile and Criminal Justice	www.cjcj.org	San Francisco, CA 94103
6	117	Free at Last	www.freeatlast.org	East Palo Alto, CA 94303
7	119	Girls Incorporated of West Contra Costa County	www.girlsinc.org	Richmond, CA 94804
8	121	Ingleside Community Center	www.inglesidecc.org	San Francisco, CA 94112
9	129	Berkeley Youth Alternatives	www.byaoonline.org	Berkeley, CA 94702
10	134	Wee Poets	www.weepoets.org	Berkeley, CA 94703
11	135	Westside Community Services	www.westside-health.org	San Francisco, CA 94117
12	136	Whitney Young Child Development Center, Inc.	www.facessf.org	San Francisco, CA 94114
13	144	Rafiki Coalition For Health and Wellness	www.rafikicoalition.org	San Francisco, CA 94124
14	145	Oakland Boys and Girls Club	www.bgcoakland.org	Oakland, CA 94619
15	150	California Prostitutes Education Project	www.calpep.org	Oakland, CA 94608
16	165	Flourish Agenda, Inc.	www.flourishagenda.com	Oakland CA 94605
17	168	Family Builders by Adoption	www.familybuilders.org	Oakland, CA 94610
18	178	Aids Project Eastbay	www.apeb.org	Oakland, CA 94612
19	182	Lend a Hand Foundation	www.lendahandfoundation.org	Oakland, CA 94621
20	201	Big Brothers Big Sisters of the East Bay	www.bbbsba.org	San Francisco, CA 94105
21	202	Building Opportunities for Self-Sufficiency	www.self-sufficiency.org	Berkeley, CA 94704
22	203	Center for Elders Independence	www.cei.elders.org	Oakland, CA 94612
23	207	Standing Ovation Performing Arts	n/a	Oakland, CA 94612
24	209	Oakland Youth Orchestra	www.oyo.org	Oakland, CA 94612
25	211	Harbor House Ministries	www.hhministries.org	Oakland, CA 94606
26	230	Bayview Hunters Point Multipurpose Senior Services, Inc	www.bhpmss.org	San Francisco, CA 94124
27	241	The Allen Temple Health and Social Service Ministries	www.allen-temple.org	Oakland, CA 94621
28	242	Ariel Outreach Mission	www.arielom.org	Oakland, CA 94605
29	245	Children Hospital & Research Center Foundation	www.childrenshospitaloakland.org	Oakland, CA 94609
30	246	Healthy Communities Inc.	www.healthyclmmunities.us	Oakland, CA 94612
31	258	Health and Human Resource Education Center	www.hhrec.org	Oakland, CA 94612
32	268	Priority Africa Network	www.priorityafrica.org	Oakland, CA 94702
33	275	The G.R.E.E.N. Foundation	www.thegreenfoundation.net	Santa Ana, CA 92705
34	276	Carnales Unidos Reformado Adictos, Inc.	www.curainc.com	Fremont, CA 94536
35	277	Hope 4 the Heart	www.hope4theheart.org	Hayward, CA 94541
36	282	YOUTH ALIVE	www.youthalive.org	Oakland, CA 94609
37	283	Family and Child Empowerment Services SF(FACES SF)	www.facessf.org	San Francisco, CA 94117
38	284	Eastbay Performing Arts - Oakland	www.eastbayperformingarts.org	Oakland, CA 94612
39	285	Motivating Inspiring Supporting and Servicing Sexually Ex	www.misssey.org	Oakland, CA 94612
40	286	Continental of Omega Boys and Girls Club of Vallejo	www.omegaboyandgirlsclub.com	Vallejo, CA 94589
41	287	DASH Sports Education	www.dashcamp.org	Berkeley, CA 94705
42	288	Dads Club	na	San Leandro, CA 94578
43	289	Black Men Speak, Inc	www.blackmenspeak.net	Oakland, CA 94621

Internal Revenue Service
District Director

Department of the Treasury

Attachment B

SF:EO:79-1446

Date: SEP 7 1979

Employer Identification Number:

Applied for
Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) & 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

December 31, 1980

Person to Contact:

Profumo

Contact Telephone Number:

(510) 763-7270

94-2602958

Bay Area Black United Fund, Inc.
1440 Broadway, Suite 330
Oakland, CA 94612

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) & 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

P.O. Box 36040, San Francisco, Calif. 94102 (over)

Letter 1045(DO) (6-7)

page 3

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael Davis
District Director

Attachment

**2015
LOCAL WORKPLACE CAMPAIGN
CODE # 100**



**1212 BROADWAY, SUITE 640
OAKLAND, CA 94612
PHONE: 510-763-7270
www.babuf.org**



 @BabufTalk  @MHCtalk  Bay Area Black United Fund



BAY AREA BLACK UNITED FUND
BABUF
BLACK IN THE BAY SINCE 1979

Health Conductors (X) 2015

Based upon the Health Conductor model, the new curriculum will focus on engaging a young generation, 18-30 years old, in a behavioral health modification with a health intervention and community leadership component. The goal of this Conductor model is to develop life changing behaviors and attitudes earlier to avert potential chronic disease conditions. The behavior modification will focus on both face to face and online strategies.

Be Black. Be Well.

This is a campaign, both narrative and community building strategy launched in an effort to change the way both young and older Black folk see our health, participate in activities (like regular exercise), engage in behaviors (getting an education, eating healthier), as a means of personal and community empowerment. Too often our health is described in the negative-as a disparity. But our individual and community health is more than a data set of negative health indicators. Our health can be a positive affirmation of who we are. We are expanding the traditional definition of health to include four pillars of health:

I am healthy because I am educated

I am healthy because I am employed

I am healthy because my community is free of violence

I am healthy because our Black men and boys are thriving.

Technical Assistance - Bay Area Health Jurisdictions

The Bay Area Black United Fund supports the Alameda County Behavioral Health Care Services (BHCS) Agency in facilitating the next level of development for the MHS Innovation Grant fund process. BABUF is a regional Black-missioned health focus regional intermediary. BABUF staff has over twenty years of developing a broad range of health related programs targeting positive health outcomes for the Bay Area Black community. Since 2012, BABUF has acquired the technical assistance capability to provide organizational and capacity building services focused on health prevention, awareness, education and access to care and treatment.

Bay Area Black United Fund (BABUF)
Black in the Bay Since 1979

As an intermediary, BABUF connects the community-you, churches, CBOs-to funders, businesses, foundations, and government agencies. Through that connection, we ensure much needed services are available to Black residents in the Bay area. We have reprioritized our service to the Bay Area Black community by focusing on the critical issues that define the health and vitality of our region.

**Improving the quality of life in the Black community,
improves the quality of life in every community.**

Our strategies for achieving community impact prioritize results over activities.

- **Advocacy**--leading and promoting the causes, issues and solutions
- **Convening**--creating the space to keep the issues out front
- **Direct Services**--revising Health Conductors and bringing it to a younger generation
- **Strategic Partnerships**--collaborating with institutions at the forefront of change
- **Provides capacity enhancing services** that address the fiscal and administrative needs of community based organizations
- **Communicating**--utilizing both on-line and traditional media strategies to ensure that Black issues stay relevant

Critical Mass Health Conductors 2015

The Critical Mass Health Conductors (HC) is the preeminent behavioral health modification strategy created by and for the Black community. Begun in 2005, HC recruits, educates and trains volunteers during a four month "class" utilizing an afro-centric curriculum. During the process, participants become empowered through self-awareness, group support and guidance from a trained "Conductor" to embrace a personalized behavioral health modification strategy that becomes the framework for a life changing experience. Upon graduation, each participant receives a Health Conductor number that designates their "passage" into an empowered life of individual and community health advocacy. Over 900 Bay Area residents are Health Conductors.



BAY AREA BLACK UNITED FUND

BABUF

BLACK IN THE BAY SINCE 1979

Charity Code: 100

www.babuf.org

(510) 763-7270

Mission Statement – To advance and invest in policies, practices, partnerships and organizations supporting the Black community.

Vision – BABUF is a recognized leader in an empowered, healthy and thriving Black community.

Values – BABUF pursues its vision and lives out its mission by:

Committing to the COMMUNITY

Pursuing social EQUITY

Striving for EXCELLENCE

Displaying bold, visionary LEADERSHIP

Building strong, strategic PARTNERSHIPS

Engaging in authentic, respectful SERVICE

Demonstrating integrity that instills TRUST

The Bay Area Black United Fund has been supporting African Americans and other communities-of-color through employee donations since 1979. Through the contributions of workplace campaigns, BABUF invests in programs that directly & indirectly improve the health & well-being of the Bay Area Black Community. By raising money for community-based organizations, BABUF reduces the threat of hardship for these organizations due to financial challenges.

Supporting the health & wellness of the Bay Area Black community positively uplifts the health of all communities.

*BABUF recognizes that dreams without resources remain only dreams. Whether you give \$5, \$10, \$15 or more, **you are the link** that creates change. We hope that you will partner with us to make a healthier and more productive community a reality by supporting BABUF and its 45 member agencies.*

We are Black in the Bay!

Visit our website at www.babuf.org

Overhead Cost 14%



Phone: 510-763-7270

www.babuf.org

Bay Area Black United Fund, Inc.

To advance and invest in policies, practices, partnerships and organizations supporting the Black Community Vision - BABUF is a recognized leader in an empowered, healthy and thriving Black community. Values: BABUF pursues its vision and lives out its mission.

Phone: 510-763-7270

Fax: 510-763-3625

www.babuf.org

The G.R.E.E.N. Foundation

Passionately assertive energy force to empower individuals how to make healthy lifestyle choices by connecting to culturally competent resources, health care services and emotional support.

Phone: 714-507-0338 www.thegreenfoundation.net

Ingliside Community Center, Inc.

For more than 15 years, the center provides educational, recreational, and employment placement services for high risk youth and young adults.

Phone: 415-587-3513

www.inglisidcc.org

Big Brothers Big Sisters of the East Bay

BBBS provides Bay Area youth with professionally supported mentoring relationships in San Mateo, Santa Clara, San Francisco, Alameda, and Contra Costa Counties. Our mission is to provide children facing adversity with strong and enduring, professionally supported 1-to-1 relationships that change their lives for the better forever.

Phone: 415-503-4047

www.bbbsba.org

Building Opportunities for Self-Sufficiency (BOSS)

BOSS helps homeless families and individuals find housing and jobs, improve their health, and build the skills needed to secure for themselves and their families.

Phone: 510-649-1930

www.self-sufficiency.org

Carl B. Metoyer Center for Family Counseling

Provides no-cost array of mental health counseling services to at-risk youth ages eight through 17 and their families residing in the county of Alameda.

Phone: 510-562-0731

www.cftc.biz

Continental of Omega Boys and Girls Club of Vallejo

We provide a safe, positive place where members are nurtured academically and socially to become productive, responsible, family members and citizens.

Phone: 707-643-1728 www.omegaboyandgirlsclub.com

Dads Club

Dad's Club is a diverse group of men and their children. We share ideas, offer support and help fathers re-establish their role to their children.

Phone: 510-398-7776

Family Builders By Adoption

The organization raises awareness about the needs of children and youth in foster care, place kids with stable, loving families, and provide ongoing family support.

Phone: 510-272-0204

www.familybuilders.org

Family and Child Empowerment Services - San Francisco

The organization raises awareness about the needs of children and youth in foster care, place kids with stable, loving families, and provide ongoing family support.

Phone: 415-567-2357

www.facessf.org

Harbor House Ministries

For the last 38 years, Harbor House has served more than 10,000 people in spiritual, economic, and educational development. We offer emergency food and clothing, youth tutoring, ESL classes, a thrift store and more.

Phone: 510-534-0365

www.harborhouse.org

Hope 4 the Heart

Provides food for the hungry, donating over fifteen million dollars worth of food to over 32,000 needy families each year in the Bay Area.

Phone: 510-581-4673

www.hope4theheart.org

Motivating Inspiring Supporting and Servicing Sexually Exploited Youth, Inc.

MESSAGE is a community-based organization in Alameda County, CA, founded in 2007 to respond to this heartbreaking epidemic of sexual exploitation. We provide comprehensive services in a safe environment to support and serve sexually exploited youth. We also work to provide information to the community and government about the commercial sexual exploitation of children.

Phone: 510-251-2970

www.message.org

Oakland Boys & Girls Club of Oakland

Since 1941, providing a safe place for more than 2,900 school age children to learn, grow and benefit from on-going relationships with adults.

Phone: 510-444-8217

www.ogcoakland.org

Priority Africa Network (PAN)

Inform, educate and mobilize people in support of the peoples of Africa for sustained peace, economic, political, social justice and democratic development.

Phone: 510-527-3917

www.priorityafrica.org

Whitney Young Child Development Center, Inc.

Devoted to providing full-day childcare for children of working parents, half-day (before and after school) enrichment for K-6th graders. In July 2011 WYCDC merged with one of San Francisco's oldest non-profits, Florence Childcenter Services to provide more comprehensive services to low-income families.

Phone: 415-867-2357 www.whitneyyungcdc.org



Providing Youth and Senior Development

Bayview Hunters Point Multipurpose Senior Services, Inc.

BHMSS helps low-income neighborhood remain independent in their community through comprehensive senior center and adult day health center services.

Phone: 415-822-1444 www.bhmss.org

Berkeley Youth Alternatives

Providing services such as counseling, employment opportunities, recreation and after-school tutors to youths and their families that prevent problems from recurring crises and which intervene when children become involved with the criminal justice system.

Phone: 510-845-9910 www.byabf.org

Center for Elders Independence

Provides affordable, integrated health care services to the elderly, which promotes autonomy, quality of life and the ability for individuals to live in their communities.

Phone: 510-433-1150 www.cei-elders.org

Center on Juvenile and Criminal Justice (CJCJ)

Reducing society's reliance on incarceration as a solution to social problems by providing services and policy research in juvenile and adult criminal justice.

Phone: 415-623-5661 www.cjcj.org

Girls Incorporated of West Contra Costa County

Inspiring girls 6-18 years old to be strong, smart and bold by offering after-school programs, computer technology, economic literacy, entrepreneur classes that empower girls to understand value and assert their rights.

Phone: 510-232-5448 www.girlsinc.org

Flourish Agenda, Inc.

Building on 25 years of youth work as Leadership Excellence, Flourish Agenda is a social enterprise that works closely with schools, community organizations and public agencies to design culturally based camps/recreations, curriculum and technology that promote well-being, appreciation for culture and enhance social change. We discover, design, and develop powerful tools that enable young people in urban schools and communities to flourish! Our eclectic team is comprised of curriculum specialists, program designers, technology developers, activists, evaluators and folks with a big imagination!

Phone: 510-282-6909 www.flourishagenda.com

Lend A Hand Foundation

LAFH empowers youth to stay in school through its various programs and services such as the annual back to school giveaway, scholarship fund and stay in school incentive program.

Phone: 510-853-1262 www.lendahandfoundation.org



Fostering Cultural Understanding and the Arts

Eastbay Performing Arts - Oakland

Provides tuition free classical music training/education annually to qualified K-12 children in Oakland through Oakland East Bay Symphony and Oakland Youth Orchestra.

Phone: 510-444-0801 www.eastbayperformingarts.org

Oakland Youth Orchestra

Provides tuition free classical music training/education annually to qualified K-12 children in Oakland through Oakland East Bay Symphony and Oakland Youth Orchestra.

Phone: 510-444-0801 www.oyo.org

Standing Ovation Performing Arts

Professional musicians teaching music to at-risk students in a multi-cultural environment. They boost self-esteem by recognizing achievements via the universal language of music.

Phone: 510-910-5310

Wee Poets

Helps children develop reading, writing, public speaking and self-esteem, and trains teenagers as Television Technicians, alternatives to using alcohol, drug and gang violence.

Phone: 510-848-8505 <http://www.weepoets.com>

YOUTH ALIVE

Youths have the innate capacity to stop violence plaguing our communities. We nurture leadership and life skills of youth affected by violence to save lives.

Phone: 510-594-2588 www.youthalive.org

AIDS Project East Bay

APEB provides health education, HIVSTD testing, support groups, primary medical care,

medical case management, and support and assistance for HIV positive individuals.

Phone: 510-663-7979

www.apeb.org



Allen Temple Health & Social Service Ministries

The mission is to strengthen and stabilize families by assisting them to create and maintain healthy environments. The ministries are dedicated to supporting the economically disadvantaged with education, spiritual support, and exposure to positive approaches to life.

Phone: 510-544-2919

www.allentemple.org

Alta Bates Medical Center, Health Ministry Program

Promoting whole person health care in faith-based organizations and congregations by working with spiritually oriented health care professionals, the clergy, and lay persons to develop health ministry programs within their congregations.

Phone: 510-969-8224

www.altabatesummi.org

Rafiki Coalition For Health and Wellness

The mission of Rafiki Coalition for Health and Wellness is to stop the spread of HIV/AIDS and eliminate health disparities in San Francisco's Black and marginalized communities.

Phone: 415-615-9945

www.rafikicoalition.org

Black Men Speak, Inc.

The mission of Black Men Speak is to inform and enlighten the mental health community and the general public about the issues concerning African American males with mental health and substance abuse challenges through a speakers bureau.

Phone: 510-415-2098

www.blackmenspeak.net

California Prostitutes Education Project

Provides comprehensive health education, HIV/STD treatment, case management, peer treatment and advocacy to hard-to-reach, high-risk populations in Alameda and San Francisco counties.

Phone: 510-874-7859

www.callpep.org

Carrales Unidos Reformando Adictos, Inc.
C U R A, Inc. provides an intensive yearlong program of rehabilitation in Oakland and Fremont for men and women whose lives have been destroyed by chemical dependency.

Phone: 510-713-3204

www.curainc.com

Children Hospital & Research Center Foundation

The largest sickle cell program in the Western United States. In addition to treating sickle cell patients, they research cures and treatments for the disease and its complications. Provides both in-patient and out-patient services.

Phone: 510-428-3519

www.childrenshospitaloakland.org

DASH Sports Education

Providing safe environments, athletic role models and expert experience which creates a loving family around people living with diabetes so they can DASH to healthier!

Phone: 510-982-9206

www.dashcamp.org

Free At Last

Our mission is to rebuild the community from within reclaiming addicts and giving people who failed in the past the chance to succeed in the future.

Phone: 650-462-6999

www.freeatlast.org

Health & Human Resource Education Center

The center is committed to reducing the abuse of alcohol, tobacco and other drug use and eliminating racism and violence of all kinds.

Phone: 510-634-5990

www.hhrhec.org

Healthy Communities Inc.

Providing free to low-cost medical care, family resources, nutrition education, and physical fitness instruction.

Phone: 510-444-9655

www.healthycommunities.us

Westside Community Services

Provides a range of counseling, case management, education, medication and other services to San Francisco children, youth and adults who have been marginalized due to poverty, race, mental illness, substance abuse, HIV/AIDS and homelessness.

Phone: 415-431-9000

www.westside-health.org

Critical Mass Health Conductors

Convenes Bay Area African American Health Summit, recruiting 4,650 African American

volunteers to promote healthy living and serve as beacons of good health in their communities.

Phone: 510-763-7260

www.critical.org



Ariel Outreach & Mission

Provides emergency shelter, food, clothing and job training to over

4,000-year homeless men, women and children. Help to turn their lives around and regain independence.

Phone: 510-978-5044

www.ariel.org

A Safe Place

Provides shelter services to battered women and their children enabling them to break the cycle of violence by regaining a sense of self-esteem and personal empowerment.

Phone: 510-986-8800

www.asafesplacecdcs.org

Asian Women's Shelter

ASW is dedicated to ending domestic violence for all survivors through provision of a multicultural shelter program and innovative, community-based prevention collaborations.

Phone: 415-751-7110

www.asw.org



BAY AREA BLACK UNITED FUND, INC.

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2014

AND

INDEPENDENT AUDITOR'S REPORT

CHRISTOPHER CHIME OGBODO
CERTIFIED PUBLIC ACCOUNTANT

BAY AREA BLACK UNITED FUND, INC.
DECEMBER 31, 2014

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CHRISTOPHER CHIME OGBODO

CERTIFIED PUBLIC ACCOUNTANT

Independent Auditor's Report

To the Board of Directors
Bay Area Black United Fund, Inc.

I have audited the accompanying financial statements of Bay Area Black United Fund, Inc., (a nonprofit organization), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

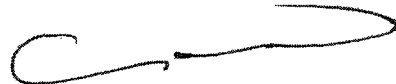
I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bay Area Black United Fund, Inc. as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report issued in accordance with Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated August 28, 2015, on my consideration of Bay Area Black United Fund, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



Christopher Chime Ogbodo
Certified Public Accountant

Oakland, California
August 28, 2015

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2014

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 39,409
Accounts Receivable	10,000
Unrestricted Promise to Give - Note 3	30,789
Restricted Promise to Give - Note 3	45,200
Management Fee Receivable	16,655
Total Current Assets	<u>142,053</u>
Fixed Assets	
Computers	12,731
Other Equipment	49,775
Total Fixed Assets	62,506
Accumulated Depreciation	(56,084)
Total Fixed Assets, Net of Depreciation	<u>6,422</u>
Total Assets	<u>\$ 148,475</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts Payable	\$ 23,311
Vacation Accrual	31,675
Line of Credit - Note 4	115,035
Total Current Liabilities	170,021
Other Liabilities	
Agency Transaction Payable - Note 5	52,651
Fiscal Agency Payable - Note 6	33,876
Total Other Liabilities	<u>86,527</u>
Net Assets	
Unrestricted Net Assets	(189,973)
Temporarily Restricted - Note 8	81,900
Total Net Assets	<u>(108,073)</u>
Total Liabilities and Net Assets	<u>\$ 148,475</u>

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and Support			
Workplace Campaign	\$ 43,365		\$ 43,365
Grants	454,372	81,900	536,272
Management Revenue	15,781		15,781
Donation and Contributions	2,674		2,674
Board Gifts	4,027		4,027
In-Kind Contributions	24,967		24,967
Interest Income	22		22
Miscellaneous Income	2,067	-	2,067
Total Revenues and Other Support	<u>547,275</u>	<u>81,900</u>	<u>629,175</u>
Net Assets Released from Restrictions	<u>80,945</u>	<u>(80,945)</u>	<u>-</u>
Total Revenue and Other Support	628,220	955	629,175
Expenses			
Workplace Campaign	149,574		149,574
Community Outreach	143,069		143,069
Critical Mass Conductors	240,619		240,619
Other	19,513		19,513
General and Administrative	97,546	-	97,546
Total Expenses	<u>650,321</u>	<u>-</u>	<u>650,321</u>
Change in Net Assets	(22,101)	955	(21,146)
Prior Year Audit Adjustment - Note 10	196,322	-	196,322
Net Assets - December 31, 2013	<u>(364,194)</u>	<u>80,945</u>	<u>(283,249)</u>
Net Assets - December 31, 2014	<u>\$ (189,973)</u>	<u>\$ 81,900</u>	<u>\$ (108,073)</u>

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

PROGRAM SERVICES

	Workplace	Community Outreach	Critical Mass	Other	Total	General and Admin	TOTAL
EXPENSES							
Salaries & Wages	\$ 62,454	\$ 59,738	\$ 100,468	\$ 8,146	\$ 230,806	\$ 40,731	\$ 271,537
Payroll Process	417	399	672	55	1,543	272	1,815
Payroll Tax	7,975	7,628	12,830	1,040	29,473	5,201	34,674
Other Taxes	100	96	161	14	371	65	436
Bank Charges	137	131	220	18	506	89	595
Employees Benefits	8,633	8,258	13,888	1,126	31,905	5,630	37,535
Accounting & Legal	4,541	4,343	7,305	592	16,781	2,961	19,742
Conference & Meetings	1,321	1,263	2,125	172	4,881	861	5,742
Consultants	28,060	26,840	45,140	3,660	103,700	18,300	122,000
Depreciation Expense	260	248	418	34	960	168	1,128
Dues & Subscriptions	303	290	488	40	1,121	198	1,319
Interest Expense	2,596	2,483	4,177	339	9,595	1,693	11,288
Insurance Other	954	912	1,535	124	3,525	622	4,147
Meals & Entertainment	1,422	1,360	2,287	185	5,254	927	6,181
Postage & Delivery	159	152	255	21	587	103	690
Office Supplies	1,338	1,280	2,153	175	4,946	873	5,819
Research & Development	4,170	3,989	6,708	544	15,411	2,720	18,131
Printing	2,176	2,081	3,500	284	8,041	1,419	9,460
Repairs & Maintenance	1,104	1,056	1,777	144	4,081	720	4,801
Rent	7,369	7,049	11,854	961	27,233	4,806	32,039
Telephone	766	733	1,232	100	2,831	500	3,331
Internet and Computer Expense	359	343	577	48	1,327	234	1,561
Travel	2,805	2,683	4,512	366	10,366	1,829	12,195
Miscellaneous Expense	378	362	608	49	1,397	247	1,644
Web Site Development	6,208	5,938	9,987	810	22,943	4,048	26,991
Board Development and studies	3,569	3,414	5,742	466	13,191	2,329	15,520
TOTAL EXPENSES	\$ 149,574	\$ 143,069	\$ 240,619	\$ 19,513	\$ 552,775	\$ 97,546	\$ 650,321

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

Cash Flows from Operating Activities	
Changes in Net Assets	\$ (21,146)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	1,128
(Increase) decrease in assets:	
Accounts Receivable	(10,000)
Unrestricted Promise to Give	(15,576)
Restricted Promise to Give	(21,361)
Management Fee Receivable	(7,358)
Prepaid Expenses	1,196
Increase (decrease) in liabilities:	
Accounts payable	18,208
Payroll Liabilities	(2,770)
Vacation Accrual	164
Agency Transaction Payable	(206,642)
Fiscal Agency Payable	3,394
Net cash provided by operating activities	<u>(260,763)</u>
Cash Flows from Investing Activities	
Purchase of property and equipment	<u>(4,943)</u>
Net cash flow used by investing activities	<u>(4,943)</u>
Cash Flows from Financing Activities	
Line of Credit	<u>(5,727)</u>
Net cash flow used by financing activities	<u>(5,727)</u>
Prior Year Audit Adjustment - Note 10	<u>196,322</u>
Net Increase (Decrease) in Cash	(75,111)
Cash and Cash Equivalents, Beginning of Year	<u>114,520</u>
Cash & Cash Equivalents, End of Year	<u>\$ 39,409</u>
<i>Supplemental disclosure of cash flow information:</i>	
Cash paid for:	
Income Taxes Paid	
Interest Paid	<u>\$ 11,288</u>

See accompanying notes to the financial statements

BAY AREA BLACK UNITED FUND, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Bay Area Black United Fund, Inc. (BABUF) is a not-for-profit organization incorporated under the laws of the State of California in 1976. Through the community outreach program the primary mission of the corporation is to promote and build partnerships between the Bay Area Black United Fund and organizations that, together, maximize our capacity to serve African American people and other communities of color.

In pursuit of its mission, the Bay Area Black United Fund, Inc.'s primary goal is to build self-reliance and self-sufficiency in communities we serve by building institutions that seek solutions to community needs, and will "teach people how to fish" for themselves. While BABUF's initial focus has been on the black community, the institution has, through the years, demonstrated its capability and desire to respond to the changing demographics of its service area.

The BABUF family of assisted agencies, in the future, will include the Latino, Asian, and Native American communities, as well as the homeless population, where race makes little or no difference. We will bring together resources-people, competency, and money - in ways that support human growth and development, and community healing and renewal for African American people and other communities and activities aimed at increasing the quality of life for African American communities.

Basis of Presentation

The Organization receives various funds one of which is unrestricted, and the rest are permanently restricted. The permanently restricted funds are used to support specific programs within the Organization. The unrestricted funds are used to support general and administrative functions of the Organization as well as additional support of other programs.

The accompanying financial statements have been prepared to focus on the Organization as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of net assets and transactions into the following classes of assets:

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained by the organization.

Unrestricted Net Assets - Net assets not subject to donor-imposed stipulations.

Basis of Accounting

The Organization's books are maintained, and the financial statements have been prepared, on the accrual basis of accounting in accordance with generally accepted accounting principles.

BAY AREA BLACK UNITED FUND, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished) temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

For purposes of the balance sheets and statement of cash flows, the Company considers all highly liquid investments, which are readily convertible into known amounts of cash and have a maturity of three months or less when acquired to be cash equivalents.

Fixed Assets

Furniture and equipment are capitalized using the straight-line method. Donated assets are recorded at fair market value at the time the assets are received. The Organization has established a capitalization policy to capitalize all purchases of \$500 or more of furniture and equipment. Depreciation is provided using the straight-line method over the expected useful lives of the asset. At December 31, 2014, the Organization incurred \$1,128 in depreciation expense.

Income Taxes

BABUF has obtained determination letters from the Internal Revenue Service and the California Franchise Tax Board to the effect that BABUF qualifies under Section 501(c)(3) of the Internal Revenue Code (IRC) and Section 23701(d) of the California Tax Code. Accordingly, the primary operations of BABUF are currently considered exempt from federal income and state franchise taxes.

Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents approximate fair values due to the short-term maturities of these instruments.

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclose of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BAY AREA BLACK UNITED FUND, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promise to give

Pledges receivable consists of amounts due from funding sources, as described in Note 3.

Functional Expense Reporting

The cost of providing the Organization's programs has been summarized on a functional basis in these financial statements. Based on management estimates, costs have been allocated between programs and supporting services.

NOTE 2 - CASH AND CASH EQUIVALENTS

As of December 31, 2014, cash balances consisted of:

Unrestricted	\$ 32,132
Restricted	7,277
Total	<u>\$ 39,409</u>

NOTE 3 - PROMISE TO GIVE

As of December 31, 2014, Promise to Give consisted of:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Promise to Give	\$ 43,365	\$ 74,027	\$ 117,392
Less Allowance	<u>(12,576)</u>	<u>(28,827)</u>	<u>(41,403)</u>
Total	<u>\$ 30,789</u>	<u>\$ 45,200</u>	<u>\$ 75,989</u>

NOTE 4 - LINE OF CREDIT

At year ended December 31, 2014, the Organization had an unsecured line of credit with Wells Fargo Bank, in the amount of \$116,000. Advances on the credit line are payable on demand and carry an interest rate of 9.75 %. Amount payable at December 31, 2014 was \$109,082

The Organization has another line of credit with Bank of America in the amount of \$15,000 at an interest rate of 17.99%. Balance due at December 31, 2014, was \$5,953.

NOTE 5 - AGENCY TRANSACTION PAYABLE

BABUF receives cash and other resources from various sources. In these transactions BABUF is acting as a fiscal agent, trustee, or intermediary for resource providers. These transactions are reported as increases in assets and liabilities. Distributions to third-party recipients are reported as decreases in those accounts. As of December 31, 2014, the amount of \$52,651 remains to be distributed.

BAY AREA BLACK UNITED FUND, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2014

NOTE 6 - FISCAL AGENCY PAYABLE

At year ended December 31, 2014, BABUF held \$33,876 as fiscal agent.

NOTE 7 - NET ASSETS RELEASED FROM RESTRICTION

Temporarily restricted net asset released as of December 31, 2014 is as follow:

Brotherhood for the Elders	\$ <u>80,945</u>
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NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of December 31, 2014 are as follows:

Kaiser	\$ 26,900
San Francisco Foundation	10,000
Y and H Soda Foundation	10,000
Silicon Valley Foundation	5,000
Health Leadership Forum	10,000
The California Endowment	<u>20,000</u>
 Total	 \$ <u>81,900</u>

NOTE 9 - COMMITMENTS

The Organization is under a lease agreement with FH One Inc. expiring June 30, 2018. As of December 31, 2014, the Organization incurred \$32,039 in rental expense. The future minimum payments under the leases are as follows:

	Office Lease
2015	\$ 37,660
2016	38,789
2017	39,915
2018	<u>20,253</u>
 Total	 <u>\$ 136,617</u>

NOTE 10 - PRIOR YEAR AUDIT ADJUSTMENT

The amount of \$196,322 as prior year audit adjustment was the correction of agency transaction payable. There should have been a decrease in agency transaction payable whenever there was a distribution to third party recipients, with reference to Note 5.

NOTE 11 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 28, 2015 which is the date of the financial statements were available to be issued.



CHRISTOPHER CHIME OGBODO

CERTIFIED PUBLIC ACCOUNTANT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Bay Area Black United Fund, Inc.

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bay Area Black United Fund, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 28, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bay Area Black United Fund, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bay Area Black United Fund, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Bay Area Black United Fund, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bay Area Black United Fund, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bay Area Black United Fund, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bay Area Black United Fund, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CHRISTOPHER CHIME OGBODO
Certified Public Accountant

Oakland, California
August 28, 2015

BAY AREA BLACK UNITED FUND, INC.
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statement of Bay Are Black United Fund, Inc.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Bay Are Black United Fund, Inc.