

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

RE: 2021 City & County of San Francisco Annual Fundraising Drive

Dear Ms. Calvillo:

Please find attached an application with attachments for the 2021 Fundraising Campaign. I have attached all required material based on my understanding of Section 16.93-3 of the Administrative Code.

It was a pleasure to work with the City and County on the 2020 Campaign and we look forward to 2021.

Thank you for your consideration of this application and please let me know if you have any questions.

Best regards,

Michelle C Clancy
Campaign & Membership Services
America's Best Local Charities

February 24, 2021

RE: SF City & County Combined Charities Campaign

San Francisco Board of Supervisors
City Hall, Room 244
1Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Dear Sir or Madam:

America's Best Local Charities would like to formally request that we be included on the Pledge Card for the 2021 City & County of San Francisco Annual Joint Fundraising Drive. ABLC is a qualified federation in accordance with Administrative Code, Section 16.93-2.

ABLC is aware of the responsibilities of being a participating federation as outlined by the Memorandum of Understanding and will gladly work with the other members to ensure the 2021 campaign is a success.

Thank you for your time and consideration. If you require any additional information, please call me at (415) 925-2604.

Sincerely,

Michelle C Clancy
Campaign & Membership Services
America's Best Local Charities (ABLC)

Enclosed:

- ABLC Certification Page
- ABLC List of Agencies
- ABLC 501(c)3 Letter
- ABLC 4/30/2020 Audit
- ABLC 4/30/2020 Form 990

I certify America's Best Local Charities (ABLC) is a federated agency representing over 300 charitable organizations of which at least 90% are located in the counties of San Francisco, San Mateo, Santa Clara, Alameda, Contra Costa, and Marin. Please refer to the attached list of agencies.

Michelle C. Clancy (electronic signature)

Michelle C. Clancy, Campaign & Membership Services, ABLC

I certify that America's Best Local Charities (ABLC) has been in existence with ten (10) or more qualified member charities for at least one year prior to the date of this application. Please refer to the partial listing of LICA and its member charities from the 2020 SF City and County Campaign Brochure.

Michelle C. Clancy (electronic signature)

Michelle C. Clancy, Campaign & Membership Services, ABLC

L2409 10,000 Degrees
L2607 1000 Mothers to Prevent Violence
L2387 A Christ-Centered Education/Redwood Christian Schools (Redwood Christian Schools)
L2308 Abandoned Children's Fund
L2446 Abducted & Missing Children's Recovery Project (Polly Klaas® Foundation)
L2750 African American Art and Culture Center, The
L2410 Aid For Starving Children
L2273 Alameda Boys and Girls Club Inc
L2004 Alameda County Community Food Bank, The
L2701 Alameda County Foster Parent Association, Chapter 1 (California State Foster Parent Association, Chapter 1)
L2580 Alameda County Library Foundation
L2309 Alameda Meals on Wheels
L2674 Alameda Point Collaborative
L2380 Alopecia Areata Foundation National (National Alopecia Areata Foundation)
L2009 Alzheimer's Services Of The East Bay
L2134 America's Best Charities (Americas Best Charities)
L2000 America's Best Local Charities
L2702 America's Homeless Veterans
L2010 American Chronic Pain Association Inc
L2690 American Red Cross of the Bay Area (American Red Cross)
L2447 American Red Cross of the Silicon Valley
L2015 Animal Charities of America
L2237 Animal Crisis Care (United Animal Nations)
L2016 Animal Legal Defense Fund
L2381 Animal Spay Neuter International (Romania Animal Rescue inc)
L2019 Asian Americans Advancing Justice - Asian Law Caucus
L2022 Assistance Dog Institute (Bergin University of Canine Studies)
L2411 Assistance League of Diablo Valley
L2382 Asthma, Cancer and Heart Disease Prevention Through Smokefree Air (American Nonsmokers Rights Foundation)
L2025 Audubon Canyon Ranch
L2522 Autism Society San Francisco Bay Area
L2632 Autism, Asperger Syndrome Coalition for Education, Networking and Development
L2413 Avian Rescue Corporation
L2026 Bay Area Crisis Nursery
L2027 Bay Area Law Enforcement Assistance Fund

L2028 Bay Area Legal Aid
L2029 Bay Area Rescue Mission
L2030 Bay Area Scores
L2676 Bay Area Trykers (National AMBUCS Inc., Bay Area Trykers Chapter)
L2751 Bayview Association for Youth
L2344 Berkeley-East Bay Humane Society
L2032 Bethany Christian Services of Northern California, Inc.
L2281 Beyond Emancipation
L2033 Big Brothers Big Sisters of the Bay Area
L2282 Birthright Of San Jose, Inc.
L2414 Birthright Of Walnut Creek
L2283 Blind Babies Foundation
L2040 Blind Vietnamese Children Foundation (Viet Blind Children Foundation)
L2524 Blue Star Mothers of America, Inc.
L2041 Bonita House, Inc.
L2042 BOOKS for the BARRIOS, Inc. (BOOKS for the BARRIOS Inc)
L2641 Boy Scouts of America Alameda Council (Alameda Council Inc. Boy Scouts of America)
L2525 Boy Scouts of America, Marin Council
L2526 Boy Scouts Of America, San Francisco Bay Area Council
L2527 Boy Scouts of America, Silicon Valley Monterey Bay Council
L2415 Boys & Girls Clubs of San Francisco
L2043 Breast Cancer Action
L2315 Breast Cancer Emergency Fund
L2374 Breathe California, Golden Gate Public Health Partnership
L2047 Building Futures with Women and Children (Cornerstone Community Development Corporation)
L2752 California ChangeLawyers
L2345 California Potbellied Pig Association
L2051 California Right To Life Education Fund
L2052 California Shakespeare Theater
L2418 Cancer in the Family Relief Fund
L2376 Cancer Support Community San Francisco Bay Area
L2054 Canine Companions for Independence
L2530 Canine Wounded Heroes
L2730 Care Through Touch Institute
L2617 Catechesis of the Good Shepherd - Greater Sacramento (Cenacle Resources Inc)

L2706 Catholic Charities CYO of the Archdiocese of San Francisco
L2677 Catholic Community Foundation of Santa Clara County
L2642 Catholics United for Life
L2419 Cats on Death Row
L2396 Center for Domestic Peace (Marin Abused Women Services)
L2420 Center for Early Intervention on Deafness (Center for the Education of the Infant Deaf)
L2619 Center for Young Women's Development, The
L2707 Charge Across Town
L2057 Child Abuse Prevention Council Of Contra Costa County
L2450 Child Advocates of Silicon Valley
L2603 Child Care Coordinating Council of San Mateo County Inc.
L2753 Children's Hunger Relief Fund (Children's Hunger Relief Fund Inc)
L2533 Chinese Culture Foundation of San Francisco
L2349 Chinese For Affirmative Action
L2070 Christian Charities USA
L2536 City Youth Now
L2731 Coalition on Homelessness
L2537 Community Board Program
L2073 Community Child Care Council Of Sonoma County
L2620 Community Housing Partnership
L2529 Community Initiatives
L2076 Conservation & Preservation Charities of America
L2341 Conservation Corps North Bay, Inc.
L2621 Contra Costa Kops For Kids
L2077 Coral Reef Alliance (The Coral Reef Alliance)
L2079 Correctional Peace Officers Foundation
L2080 Court Appointed Special Advocates Of Santa Cruz County
L2259 Covenant House California
L2643 Cover the Homeless Ministry
L2538 Critter Creek Wildlife Station (Animals For Education)
L2318 Curry Senior Center
L2388 Dogs & Cats Stranded on the Streets
L2287 Dogs for Diabetics
L2288 Dogs On Death Row
L2667 Dogs On Deployment

L2389 Dolphins, Whales & Sea Turtles: Save and Protect
L2681 Domestic Violence - Ending the Cycle, California Chapter (National Empowerment for Minorities Active in Community, I
L2359 Dreams In Action International
L2540 Early Alert Canines
L2734 East Bay Children's Law Offices Inc
L2622 East Bay Innovations, Inc.
L2086 East Bay SPCA (East Bay Society for the Prevention of Cruelty to Animals)
L2322 East Contra Costa County Homeless Animals' Lifeline Organization
L2708 Eczema, National Association (National Eczema Association)
L2087 Eden I&R (Information and Referral)
L2709 Exceptional Needs Network
L2354 Extend Your Heart
L2090 Face To Face Sonoma County AIDS Network
L2091 Family Caregiver Alliance
L2092 Family Supportive Housing
L2093 Family Violence Law Center
L2520 Farm Animal Rescue, Adoption, and Sanctuary (Animal Place)
L2452 Felidae Conservation Fund
L2095 Filipino American Rural Mission
L2735 FIRESafe Marin (Fire Safe Marin, Inc.)
L2355 First Place for Youth
L2566 First Responder Support Network, Inc.
L2583 Fisher House Foundation Inc.
L2096 Food for Thought
L2356 Friends & Foundation of the San Francisco Public Library
L2426 Friends of Alameda County CASA, Inc.
L2098 Friends of San Francisco Animal Care and Control
L2099 Friends Of St. Francis Childcare Center
L2100 Friends Of The Animals In The Redwood Empire
L2710 Friends of the Commission on the Status of Women
L2586 Friends of the Marin County Free Library
L2094 Futures Without Violence
L2357 Gateway Public Schools
L2358 George Mark Children's House (George Mark Children's Fund)
L2427 German Shepherd Rescue of Northern California, Inc.

L2455 Global Fund for Women (Global Fund for Women Inc)
L2363 GO2 Foundation for Lung Cancer
L2103 Golden Gate Labrador Retriever Rescue
L2505 Good Karma Bikes
L2647 Groceries For Seniors
L2736 Guardians of the City
L2737 Gubbio Project Inc, The (The Gubbio Project Inc)
L2107 Guide Dogs for the Blind, Inc. (Guide Dogs for the Blind Inc)
L2548 Habitats for Dogs & Cats (Habitats for Dogs and Cats)
L2429 Harvest Home Animal Sanctuary
L2111 Health & Medical Research Charities of America
L2738 Health and Human Resource Education Center
L2219 Healthier Kids Foundation Santa Clara County
L2108 HealthRIGHT 360
L2604 Hearing Dog Program
L2114 Hispanic Scholarship Fund
L2325 Homeless Children's Network
L2552 Homeless Prenatal Program, Inc.
L2117 Homeless Rescue Services
L2118 Hope Hospice
L2554 Hope Strengthens Foundation
L2432 Horses On Death Row
L2120 Hospice by the Bay
L2122 Hospice of the East Bay (East Bay Integrated Care)
L2457 Hospice, Pathways Hospice Foundation (Pathways Home Health and Hospice)
L2623 House Rabbit Society
L2127 Human Investment Project (HIP Housing) (Human Investment Project)
L2129 Humane Farming Association
L2130 Humane Society of Sonoma County
L2754 Hunter's Chest Inc
L2133 In Defense of Animals
L2578 In God We Trust Foundation, Inc. - California Chapter
L2624 Islamic-American Zakat Foundation, Inc.
L2135 Island Cat Resources and Adoption
L2141 JDRF International - Greater Bay Area Chapter

L2137 Jenny Lin Foundation
L2139 Jewish Home & Rehab Center (Hebrew Home for Aged Disabled)
L2668 K-9 Armor
L2755 Kaliah's Heart
L2756 Kiva Microfunds
L2144 Lavender Youth Recreation & Information Center
L2663 Law Enforcement Chaplaincy Foundation, The
L2264 Legal Aid at Work
L2146 Legal Services For Children, Inc.
L2440 Legenade Childrens Fund
L2148 Lifehouse, Inc.
L2149 LightHouse for the Blind and Visually Impaired
L2459 Lily's Legacy Senior Dog Sanctuary
L2292 Lindsay Wildlife Museum
L2686 Lions, Tigers & Bears
L2153 Little Wishes
L2362 Local Animal Charities of America
L2695 Loma Linda University Medical Center (Seventh-Day Adventists Loma Linda University Medical Center Inc)
L2436 Loved Twice
L2156 Lupus Foundation Of Northern California
L2240 Lutheran World Relief
L2437 MAITRI Compassionate Care
L2395 Make-A-Wish Foundation, Greater Bay Area
L2650 Marin Center for Independent Living
L2159 Marin Community Clinic
L2461 Marin Friends of Ferals
L2161 Marin Humane Society
L2163 Marine Mammal Center (The Marine Mammal Center)
L2590 Mark Reynolds Memorial Bike Fund Inc.
L2164 Market Street Railway Company
L2685 Marley's Mutts Dog Rescue (Marleys Mutts)
L2462 Martha's Kitchen
L2625 Martinez Education Foundation
L2007 Meals on Wheels of Alameda County
L2169 Meals on Wheels of Contra Costa, Inc.

L2170 Meals On Wheels Of San Francisco
L2089 Meals on Wheels of Yolo County (People Resources)
L2463 Military and Veterans Support Groups of America (Military Support Groups of America)
L2172 Military Family and Veterans Service Organizations of America
L2739 MO4PAWS
L2652 Monkey Tail Ranch
L2559 Mujeres Unidas y Activas (Women United and Active)
L2464 Muttville
L2696 National Pediatric Cancer Foundation
L2591 NatureBridge
L2628 Nepal Youth Foundation
L2181 North Bay Developmental Disabilities Services
L2512 Nuru International
L2184 Oakland Zoo (Conservation Society of California)
L2324 OneSky
L2592 Operation Homefront California
L2468 Operation: Care And Comfort
L2188 Options Recovery Services
L2189 Pacific Crest Trail Association
L2561 Parkinson's and Brain Research Foundation (Childrens Gaucher Research Fund)
L2688 Parkinson's Disease Research and Education Institute
L2712 Paws for Purple Hearts
L2653 Pediatric Cancer Research Foundation
L2375 Performing Arts Workshop
L2193 Pets In Need
L2195 Philippine Empowerment for the Poor
L2740 PKD Foundation
L2198 Planned Parenthood Northern California (Planned Parenthood Shasta Diablo Inc)
L2654 PODER! ((Fiscal Sponsor: Tides Center))
L2297 Polar Bears International
L2393 Pomeroy Recreation and Rehabilitation Center
L2470 Portola Family Connection Center, Inc.
L2714 Positive Resource Center
L2402 Preventing Euthanasia Through Rescue
L2202 Prince Hall Memorial Education and Scholarship Fund

L2328 Project Open Hand
L2715 Ranger Road
L2327 Raphael House of San Francisco
L2741 Real Options For City Kids
L2204 Rebuilding Together San Francisco
L2367 Rebuilding Together Silicon Valley
L2206 Redwood Gospel Missions
L2593 Richmond Main Street Initiative Inc.
L2594 Richmond YouthWORKS
L2683 RichmondBUILD
L2368 Ritter Center
L2716 Ronald McDonald House Charities Bay Area
L2601 Sacramento Sheriff's Activities League
L2298 Sacramento SPCA (Sacramento Society for the Prevention of Cruelty to Animals)
L2699 Sacramento Zoological Society
L2210 Safe & Sound
L2268 Safe Alternatives to Violent Environments (SAVE)
L2208 Sakura Kai
L2209 San Francisco AIDS Foundation
L2717 San Francisco Bay Area Law Enforcement Emerald Society
L2152 San Francisco Bay Area Little Brothers-Friends of the Elderly
L2655 San Francisco Bay Bird Observatory
L2563 San Francisco Firefighters Cancer Prevention Foundation
L2408 San Francisco Foster Youth Fund
L2445 San Francisco General Hospital Foundation
L2214 San Francisco Police Activities League
L2595 San Francisco Public Health Foundation
L2228 San Francisco SPCA (San Francisco Society for the Prevention of Cruelty to Animals)
L2215 San Francisco Symphony
L2307 San Francisco Women Against Rape
L2611 San Francisco Zoological Society
L2212 San Francisco-Marin Food Bank (San Francisco Food Bank)
L2757 San Jose Public Library Foundation, The
L2218 San Mateo County Community Colleges Foundation
L2473 San Mateo Public Library Foundation

L2439 SAVE THE FROGS
L2662 Saving Horses, Changing Lives (Well Trained Horses)
L2742 Schurig Center For Brain Injury Recovery (Marin Brain Injury Network)
L2329 Search & Rescue Assist, Inc.
L2743 Sequoia Parks Conservancy
L2224 SETI Institute
L2225 Seva Foundation
L2226 Shanti Project
L2269 Shepherd's Gate
L2606 Sheriff's Toy Project ()
L2474 Shriners Hospitals for Children - Northern California
L2691 Society For the Prevention of Cruelty To Animals of Monterey County
L2682 Sojourn Chaplaincy
L2567 Sojourn To The Past
L2370 SonRise Equestrian Foundation
L2565 SOS Meals on Wheels (Service Opportunities For Seniors, Inc.)
L2371 South Bay Purebred Rescue
L2229 Special Olympics Northern California
L2301 Spinal Cord Injury Network International
L2232 St. Anthony Foundation
L2596 St. Vincent De Paul Society District Council of Marin County
L2570 Stand Up To Cancer (Entertainment Industry Foundation)
L2234 Support For Families Of Children With Disabilities
L2406 Support Our Troops®, Inc. - California Chapter
L2400 Support The Enlisted Project
L2306 Supporters of San Francisco Police Department's Wilderness Program (San Francisco Police Wilderness Program)
L2656 Swords to Plowshares Veterans Rights Organization
L2758 Tenants Together: California Statewide Organization for Renter's Rights (Tenants Together)
L2657 Tenderloin Neighborhood Development Corporation
L2235 That Man May See, Inc.
L2572 Toys and Joys Children's Charitable Foundation (Valley Toys and Joys Charitable Foundation)
L2236 Tri-Valley Animal Rescue
L2631 TroopsDirect (TroopsDirect Inc)
L2659 Turtle Island Restoration Network
L2477 U.S. Crisis Care (Community Chaplaincy)

L2064 UCSF Benioff Children's Hospital Foundation (Children's Hospital & Research Center Foundation)
L2433 United Irish Cultural Center
L2573 United Negro College Fund
L2333 United States Adaptive Recreation Center
L2574 United Through Reading
L2241 Veterans Resource Centers of America (Vietnam Veterans Of California)
L2372 Victory Ranch, Inc.
L2719 Village Link
L2720 Walk Oakland Bike Oakland
L2478 Walk San Francisco Foundation
L2576 Warrior Canine Connection, Inc.
L2435 Wayfinder Family Services
L2577 West Coast Post Trauma Retreat ((Fiscal Sponsor- First Responder Support Network, Inc. - FRSN))
L2246 West Contra Costa Public Education Fund
L2407 Whistlestop (Marin Senior Coordinating Council)
L2744 Who Is Carter Foundation Inc
L2666 Wikimedia Foundation, Inc.
L2378 WildAid, Inc.
L2304 WildCare
L2250 Women's Cancer Resource Center
L2253 Women's Recovery Services, A Unique Place
L2383 YMCA of the East Bay (Young Men's Christian Association of the Central Bay Area)
L2254 Yosemite Conservancy (Yosemite Foundation)
L2745 Youth ALIVE! (Youth Alive)
L2444 Zen Hospice Project

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: November 7, 2016

AMERICAS BEST LOCAL CHARITIES
1100 LARKSPUR LANDING CIRCLE STE 340
LARKSPUR CA 94939-1827

Person to Contact:

Mr. Schatz - 0196497

Toll-Free Telephone Number:

877-829-5500

Employer Identification Number:

94-3042430

Form 990 Required:

Yes

Dear Sir or Madam:

This is in response to your request dated October 21, 2016, regarding your tax-exempt status.

We issued you a determination letter in August 1987, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC 509(a)(1) & 170(b)(1)(A)(vi).

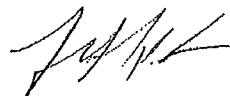
Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 5/01, 2019, and ending 4/30, 2020

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C AMERICA'S BEST LOCAL CHARITIES 1100 LARKSPUR LANDING CIRCLE #108 LARKSPUR, CA 94939-1827	D Employer identification number 94-3042430 E Telephone number 415-925-2663 G Gross receipts \$ <u>14,537,789.</u>
--	--	---

F Name and address of principal officer: KATIE PIERCE
SAME AS C ABOVE

H(a) Is this a group return for subsidiaries? Yes No
H(b) Are all subsidiaries included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.BESTLOCALCHARITIES.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1987 **M** State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>LOCAL INDEPENDENT CHARITIES OF AMERICA RECEIVES FUNDS FROM WORKPLACE PAYROLL DEDUCTION FUND DRIVES FOR DISTRIBUTION TO MEMBER AGENCIES.</u>	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3	Number of voting members of the governing body (Part VI, line 1a).....	3 6
4	Number of independent voting members of the governing body (Part VI, line 1b).....	4 6
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a).....	5 0
6	Total number of volunteers (estimate if necessary).....	6 6
7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	7a 0.
7b	Net unrelated business taxable income from Form 990-T, line 39.....	7b 0.
8	Contributions and grants (Part VIII, line 1h).....	16,681,005. 14,537,789.
9	Program service revenue (Part VIII, line 2g).....	
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	16,681,005. 14,537,789.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	16,456,279. 14,101,978.
14	Benefits paid to or for members (Part IX, column (A), line 4).....	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	
16a	Professional fundraising fees (Part IX, column (A), line 11e).....	
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>68,056.</u>	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	224,726. 435,811.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	16,681,005. 14,537,789.
19	Revenue less expenses. Subtract line 18 from line 12.....	0.
20	Total assets (Part X, line 16).....	Beginning of Current Year 3,730,689. End of Year 3,004,313.
21	Total liabilities (Part X, line 26).....	3,730,689. 3,004,313.
22	Net assets or fund balances. Subtract line 21 from line 20.....	0. 0.

Part II Signature Block

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

Sign Here	 Signature of officer KATIE PIERCE Type or print name and title	Date <u>Oct 29, 2020</u> BOARD SEC/TRSR
------------------	---	---

Paid Preparer Use Only	Print/Type preparer's name PETER MEDINA Firm's name ▶ MAZE & ASSOCIATES Firm's address ▶ 3478 BUSKIRK AVE STE 215 PLEASANT HILL, CA 94523	Preparer's signature Date <u>6/27/2020</u>	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN P01809278 Firm's EIN ▶ 94-2590179 Phone no. 925-930-0902
-------------------------------	---	--	--

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2019, or fiscal year beginning 5/01, 2019, and ending 4/30, 20 2020

2019

Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization

Employer identification number

AMERICA'S BEST LOCAL CHARITIES

94-3042430

Name and title of officer

KATIE PIERCE

BOARD SEC/TRSR

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

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

1 a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	<u>14,537,789.</u>
2 a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	
3 a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	
4 a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	
5 a Form 8868 check here	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5 b	

Part II Declaration and Signature Authorization of Officer

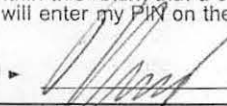
Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize MAZE & ASSOCIATES to enter my PIN 00293 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ 

Date ▶ Oct 29, 2020

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 68580509278
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ 

Date ▶ 10/27/2020

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III. []

1 Briefly describe the organization's mission:

LOCAL INDEPENDENT CHARITIES OF AMERICA RECEIVES FUNDS FROM WORKPLACE PAYROLL DEDUCTION FUND DRIVES FOR DISTRIBUTION TO MEMBER AGENCIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 14,101,978. including grants of \$ 14,101,978.) (Revenue \$)

THE FEDERATION'S PRIMARY PURPOSE IS TO SCREEN AND CERTIFY CHARITIES THAT MEET STANDARDS FOR INCLUSION IN CORPORATE AND GOVERNMENT WORKPLACE CHARITABLE FUND DRIVES AND TO ACT AS THE CENTRAL REPRESENTATIVE AND FISCAL AGENT IN THOSE DRIVES, THEREBY REDUCING FUND RAISING COSTS FOR BOTH THE CHARITIES AND CONTRIBUTORS. THESE EXPENSES RELATE TO DISTRIBUTIONS TO THE THREE HUNDRED AND TWENTY-ONE MEMBER AGENCIES FROM AMOUNTS COLLECTED THROUGH THE CAMPAIGN.

4b (Code:) (Expenses \$ 320,817. including grants of \$) (Revenue \$)

TO PROVIDE TELEPHONE, PRINT AND WEB-BASED EDUCATION AND INFORMATION SERVICES FOR CONTRIBUTORS TO USE IN GIFT-MAKING DECISIONS; TO TRAIN CHARITIES ON HOW TO SERVE WORKPLACE CONTRIBUTORS; TO PROVIDE LOGISTICAL SUPPORT TO FUND DRIVE ORGANIZERS; TO OPEN NEW WORKPLACE FUND DRIVES; AND TO PROVIDE NECESSARY MANAGEMENT AND FISCAL SERVICES.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 14,422,795.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?.....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions).....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?.....		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1 a 0		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1 c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2 a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b		
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3 b		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
b	If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11 a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13 a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13 b		
c	Enter the amount of reserves on hand 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14 b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15 If 'Yes,' see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O. 16		X

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1 a	6		
b	Enter the number of voting members included on line 1a, above, who are independent		
1 b	6		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
2			
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . SEE . SCH . O	X	
3			
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
4			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
5			
6	Did the organization have members or stockholders?		X
6			
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7 a			
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7 b			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8 a			
b	Each committee with authority to act on behalf of the governing body?		X
8 b			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O.		X
9			

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 a			
b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10 b			
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11 a			
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
12 a			
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. . . . SEE . SCHEDULE . O	X	
12 c			
13	Did the organization have a written whistleblower policy?	X	
13			
14	Did the organization have a written document retention and destruction policy?	X	
14			
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official.		X
15 a			
b	Other officers or key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		X
15 b			
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 a			
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16 b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 LISA FIERRO 1100 LARKSPUR LANDING CIRCLE, SUITE 108 LARKSPUR CA 94939 (415) 925-2600

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAUL KRAINTZ BOARD PRESIDENT	1 0	X		X				0.	0.	0.
(2) DIANNE AYON VICE PRESIDENT	1 0	X		X				0.	0.	0.
(3) KATIE PIERCE BOARD SEC/TRSR	1 0	X		X				0.	0.	0.
(4) MARGANETTA FINNEY BOARD MEMBER	1 0	X						0.	0.	0.
(5) GERALDINE MAGES BOARD MEMBER	1 0	X						0.	0.	0.
(6) KAREN SCHUSTER BOARD MEMBER	1 0	X						0.	0.	0.
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
1 b Subtotal						0.	0.	0.	
c Total from continuation sheets to Part VII, Section A						0.	0.	0.	
d Total (add lines 1b and 1c)						0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MAGUIRE/MAGUIRE, INC. 1100 LARKSPUR LANDING CIR. STE 108 LARKSPUR, C	ASSOC MGMT SVCS	340,280.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns.....	1 a 14,537,789.				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c				
	d Related organizations.....	1 d				
	e Government grants (contributions)....	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above....	1 f				
	g Noncash contributions included in lines 1a-1f.....	1 g				
	h Total. Add lines 1a-1f.....		14,537,789.			
Program Service Revenue	Business Code					
	2 a -----					
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue....					
g Total. Add lines 2a-2f.....						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....					
	4 Income from investment of tax-exempt bond proceeds..					
	5 Royalties.....					
	6 a Gross rents.....	6 a	(i) Real	(ii) Personal		
			b Less: rental expenses.....	6 b		
			c Rental income or (loss).....	6 c		
			d Net rental income or (loss).....			
	7 a Gross amount from sales of assets other than inventory	7 a	(i) Securities	(ii) Other		
			b Less: cost or other basis and sales expenses.....	7 b		
			c Gain or (loss).....	7 c		
			d Net gain or (loss).....			
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.....	8 a				
			b Less: direct expenses.....	8 b		
			c Net income or (loss) from fundraising events.....			
	9 a Gross income from gaming activities. See Part IV, line 19.....	9 a				
			b Less: direct expenses.....	9 b		
c Net income or (loss) from gaming activities.....						
10 a Gross sales of inventory, less..... returns and allowances	10 a					
		b Less: cost of goods sold....	10 b			
		c Net income or (loss) from sales of inventory.....				
Miscellaneous Revenue	Business Code					
	11 a -----					
	b -----					
	c -----					
	d All other revenue.....					
e Total. Add lines 11a-11d.....						
12 Total revenue. See instructions.....		14,537,789.	0.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	14,101,978.	14,101,978.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.	340,280.	255,210.	17,014.	68,056.
b Legal.	10,800.		10,800.	
c Accounting.	63,650.	60,468.	3,182.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	4,189.		4,189.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>AUDIT</u>	11,753.		11,753.	
b <u>STATE REGISTRATION FEES</u>	5,139.	5,139.		
c _____				
d _____				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	14,537,789.	14,422,795.	46,938.	68,056.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year	
Assets	1	Cash — non-interest-bearing	846,096.	1	746,613.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	2,728,030.	3	2,203,558.
	4	Accounts receivable, net	156,563.	4	54,142.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less: accumulated depreciation		10b	10c
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,730,689.	16	3,004,313.	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,730,689.	25	3,004,313.	
26	Total liabilities. Add lines 17 through 25	3,730,689.	26	3,004,313.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances.	0.	32	0.	
33	Total liabilities and net assets/fund balances.	3,730,689.	33	3,004,313.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,537,789.
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,537,789.
3	Revenue less expenses. Subtract line 2 from line 1	3	0.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	0.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	0.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization AMERICA'S BEST LOCAL CHARITIES	Employer identification number 94-3042430
---	---

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations.
 - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
Total							

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	8,310,311.	8,819,784.	19753088.	16681005.	14537789.	68,101,977.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	8,310,311.	8,819,784.	19753088.	16681005.	14537789.	68,101,977.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						68,101,977.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	8,310,311.	8,819,784.	19753088.	16681005.	14537789.	68,101,977.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	50,922.	36,267.				87,189.
11 Total support. Add lines 7 through 10						68,189,166.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	99.87 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	99.78 %
16a 33-1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer (a) and (b) below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Sub-rows a, b.

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2019

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2019	2018	2017	2016	2015
FISCAL SERVICES REVENUE				\$ 36,267.	\$ 50,922.
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 36,267.	\$ 50,922.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Employer identification number

AMERICA'S BEST LOCAL CHARITIES

94-3042430

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No.

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure, 2d Number of conservation easements included in (c) acquired after 7/25/06, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes/No, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes/No, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) EST DISTR PAYABLE TO MEMBER AGENCIES	3,004,313.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	3,004,313.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements.....		1	435,811.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments.....	2 a		
	b Donated services and use of facilities.....	2 b		
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....		2 e	
3	Subtract line 2e from line 1.....		3	435,811.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.)... SEE PART XIII.....	4 b	14,101,978.	
	c Add lines 4a and 4b.....		4 c	14,101,978.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	14,537,789.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.....		1	435,811.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a		
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....		2 e	
3	Subtract line 2e from line 1.....		3	435,811.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4 a		
	b Other (Describe in Part XIII.)... SEE PART XIII.....	4 b	14,101,978.	
	c Add lines 4a and 4b.....		4 c	14,101,978.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	14,537,789.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE D, PART XI, LINE 4B
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

MEMBER DISTRIB. INCLUDED AS CONTRA-REV..... \$ 14,101,978.
TOTAL \$ 14,101,978.

**SCHEDULE D, PART XII, LINE 4B
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

MEMBER DISTRIB. INCLUDED AS CONTRA-REV..... \$ 14,101,978.
TOTAL \$ 14,101,978.

SCHEDULE I
(Form 990)

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

AMERICA'S BEST LOCAL CHARITIES

94-3042430

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. SEE PART IV

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ESTIMATED DISTRIBUTIONS REFER TO PDF SCHEDULE I LARKSPUR, CA 94939			13,188,918.	0.			
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 321
- 3 Enter total number of other organizations listed in the line 1 table ▶ 0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

GRANTEE ORGANIZATIONS ARE REQUIRED ON AN ANNUAL BASIS TO SUBMIT COPIES OF THEIR FORM 990, AUDITED FINANCIAL STATEMENTS AND OTHER DOCUMENTATION TO THE GOVERNING BOARD FOR REVIEW OF FUNDS GRANTED BY THE ORGANIZATION WHICH ARE USED TO SUPPORT GRANTEE PROGRAMS.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

PLEASE REFER TO ATTACHED PDF FOR DISTRIBUTION DETAIL.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

AMERICA'S BEST LOCAL CHARITIES

Employer identification number

94-3042430

FORM 990, PART VI, LINE 3 - DESCRIPTION OF DELEGATED DUTIES TO MANAGEMENT COMPANY

THE FEDERATION OUTSOURCES CERTAIN ENUMERATED ADMINISTRATIVE AND MINISTERIAL SERVICES TO MAGUIRE/MAGUIRE ASSOCIATION MANAGEMENT, SPECIFICALLY INCLUDING MAINTAINING A HEADQUARTERS ADDRESS AND STORAGE FOR THE FEDERATION, PREPARING CAMPAIGN APPLICATIONS AND REGISTRATIONS AS REQUIRED TO MAINTAIN CAMPAIGN ELIGIBILITY, COORDINATING MARKETING & ADVERTISING ACTIVITIES, AND CONSULTING TO THE MEMBER CHARITIES ON ISSUES OF THEIR INDIVIDUAL CAMPAIGN ELIGIBILITY AND CAMPAIGN PRESENTATION. THE CONTRACT EXCLUDES PROVIDING DECISION-MAKING OR POLICY-MAKING FUNCTIONS, WHICH ARE RESERVED TO THE BOARD.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE TREASURER REVIEWS THE FORM 990 FOR ACCURACY AND COMPLETENESS, SIGNS AND FILES THE RETURN ON BEHALF OF THE GOVERNING BOARD. COPIES OF THE FORM 990 INCLUDING ATTACHMENTS ARE SENT TO EACH BOARD MEMBER FOR REVIEW AND DISCUSSION AT THE NEXT SCHEDULED BOARD MEETING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE WRITTEN CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY BY THE GOVERNING BOARD FOR ADHERENCE AND NEW BOARD MEMBERS ARE REQUIRED TO AFFIRM ACCEPTANCE OF THE POLICY.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

PRIOR YEAR INFORMATION RETURNS (FORM 990) ARE AVAILABLE FOR PUBLIC INSPECTION ON THE GUIDESTAR WEBSITE LOCATED AT WWW.GUIDESTAR.ORG.

THE ORGANIZATION'S GOVERNING DOCUMENTS, POLICIES, FINANCIAL STATEMENTS AND INFORMATION RETURNS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IV, LINE 29

ALTHOUGH THE ORGANIZATION DID NOT RECEIVE MORE THAN \$25,000 IN NON-CASH

CONTRIBUTIONS, IT PARTICIPATES IN A VEHICLE DONATION PROGRAM ADMINISTERED BY

Name of the organization

AMERICA'S BEST LOCAL CHARITIES

Employer identification number

94-3042430

AMERICA'S BEST CHARITIES, OF WHICH THE ORGANIZATION IS A MEMBER. THE ORGANIZATION DOES NOT TAKE TITLE TO OR POSSESSION OF DONATED VEHICLES, DOES NOT ISSUE RECEIPTS, AND HAS NO CONTROL OVER THE PROGRAM, BUT A CONTRIBUTOR MAY SPECIFY THAT NET PROCEEDS FROM THE RESALE OF THE CONTRIBUTOR'S VEHICLE BE DIRECTED TO THE ORGANIZATION.

FORM 990, PART VI, LINE 15

THE ORGANIZATION IS SUPPORTED BY VOLUNTEERS AND DOES NOT INTEND TO EMPLOY INDIVIDUALS.

AMERICA'S BEST LOCAL CHARITIES

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
APRIL 30, 2020**

INTRODUCTORY SECTION

AMERICA’S BEST LOCAL CHARITIES

**Financial Statements
For the Year Ended April 30, 2020**

Table of Contents

INTRODUCTORY SECTION

Table of Contentsi
Board of Directorsii

FINANCIAL SECTION

Independent Auditor's Report 1
Financial Statements
Statement of Financial Position3
Statement of Activities.....4
Statement of Functional Expenses.....5
Statement of Cash Flows6
Notes to Financial Statements.....7

AMERICA'S BEST LOCAL CHARITIES

BOARD OF DIRECTORS

APRIL 30, 2020

Paul Krantz – President
Diane Ayon – Vice President
Katie Pierce – Treasurer/Secretary
Marganetta Finney – Board Member
Karen Schuster – Board Member
Geraldine Mages – Board Member

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
America's Best Local Charities
Larkspur, California

We have audited the accompanying financial statements of America's Best Local Charities (a nonprofit organization), which comprise the statement of financial position as of April 30, 2020, and the related statements of activities, functional expenses 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 Organization'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 Organization's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of America's Best Local Charities as of April 30, 2020, 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 on Summarized Comparative Information

We have previously audited America's Best Local Charities' 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 1, 2019. In our opinion, the summarized comparative information as of and for the year ended April 30, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Mazze & Associates

Pleasant Hill, California
September 4, 2020

AMERICA'S BEST LOCAL CHARITIES
STATEMENT OF FINANCIAL POSITION
AS OF APRIL 30, 2020
WITH COMPARATIVE AMOUNTS AS OF APRIL 30, 2019

	2020	2019
ASSETS		
Current Assets:		
Cash in banks (Note 3)	\$746,613	\$846,096
Pledges receivable, net of estimated uncollectible pledges of \$426,084 and \$511,089 for 2020 and 2019, respectively (Note 2B)	2,203,558	2,728,030
Receivables from other federations (Note 5)	54,142	156,563
Total Assets	\$3,004,313	\$3,730,689
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Estimated distributions payable to member agencies (Note 4)	\$3,004,313	\$3,730,689
Total Current Liabilities	3,004,313	3,730,689
Net Assets - Without Donor Restrictions (Note 2A)	0	0
Total Liabilities and Net Assets	\$3,004,313	\$3,730,689

See accompanying notes to financial statements

AMERICA'S BEST LOCAL CHARITIES

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2020

WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED APRIL 30, 2019

	<u>TOTALS</u>	
	<u>2020</u>	<u>2019</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE AND OTHER SUPPORT:		
Combined Federal Campaigns	\$1,136,502	\$1,229,852
State, corporate & other campaigns	1,526,521	2,177,405
Online Giving System donations	12,300,850	13,784,837
Less: Estimated uncollectible pledges	(426,084)	(511,089)
Less: Amounts designated to member agencies	(14,511,323)	(16,660,319)
Charges to member agencies (Note 2C)	<u>409,345</u>	<u>204,040</u>
Total Public Revenue and Support	<u>435,811</u>	<u>224,726</u>
EXPENSES		
Program-related expenses	320,817	159,892
Nonprogram-related expenses:		
Management and general costs	46,938	31,110
Fund raising expenses	<u>68,056</u>	<u>33,724</u>
Total Expenses	<u>435,811</u>	<u>224,726</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	0	0
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	<u>0</u>	<u>0</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	<u><u>\$0</u></u>	<u><u>\$0</u></u>

See accompanying notes to financial statements

AMERICA'S BEST LOCAL CHARITIES

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED APRIL 30, 2020

WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED APRIL 30, 2019

	Program Services	Supporting Services		TOTALS	
		Management and General	Fund Raising	2020	2019
Campaign and agency services	\$255,210	\$17,014	\$68,056	\$340,280	\$168,620
Fiscal services (Note 5)	60,468	3,182		63,650	33,724
State registration fees	5,139			5,139	1,389
Accounting and auditing fees		11,753		11,753	3,672
Legal		10,800		10,800	13,507
Insurance		4,189		4,189	3,814
Total Expenses	<u>\$320,817</u>	<u>\$46,938</u>	<u>\$68,056</u>	<u>\$435,811</u>	<u>\$224,726</u>

See accompanying notes to financial statements

AMERICA'S BEST LOCAL CHARITIES

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2020

WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED APRIL 30, 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$0	\$0
Adjustments to reconcile changes in net assets to net cash provided by (used for) operating activities:		
(Decrease) increase in provision for estimated uncollectible pledges	(85,005)	53,871
Decrease in pledges receivable	609,477	76,201
Decrease in receivables from other agencies	102,421	123,293
(Decrease) in accounts payable		(1,672)
(Decrease) in estimated distributions payable to member agencies	<u>(726,376)</u>	<u>(279,999)</u>
Total Adjustments	<u>(99,483)</u>	<u>(28,306)</u>
Net Cash (Used for) Operating Activities	(99,483)	(28,306)
Cash in Banks, Beginning of Year	<u>846,096</u>	<u>874,402</u>
Cash in Banks, End of Year	<u><u>\$746,613</u></u>	<u><u>\$846,096</u></u>

Supplemental disclosure:

No taxes or interest were paid in 2020 or 2019.

See accompanying notes to financial statements

**AMERICA’S BEST LOCAL CHARITIES
NOTES TO FINANCIAL STATEMENTS
For Year Ended April 30, 2020**

NOTE 1 – REPORTING ENTITY

America’s Best Local Charities (ABLC) was incorporated under the laws of California on July 15, 1987. ABLC receives funds from the government and private sector workplace payroll deduction fund drives for distribution to member agencies. A member agency must be accepted for participation by completing an application and qualifying under certain restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting and Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in the Accounting Standards Codification (ASC), No. 958, *Financial Statements of Not-for-Profit Organizations*.

ABLC reports information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions – Net assets available for use in general operations that are not subject to or are no longer subject to donor-imposed restrictions.

Net Assets With Donor Restrictions – Net assets whose use is limited by donor-imposed time and/or purpose restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

ABLC recognizes unconditional promises to give, if any, as pledges receivable in the period received. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Presently, all net assets of the organization are without donor restrictions as the restriction expires in the reporting period.

AMERICA'S BEST LOCAL CHARITIES
NOTES TO FINANCIAL STATEMENTS
For Year Ended April 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Use of Estimates - Allowance for Uncollectible Pledges

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Specific areas requiring estimation of ABLC's financial statements are the Allowance for Estimated Uncollectible Pledges and the Estimated Distributions Payable to Member Agencies.

ABLC makes an estimation of the percentage of pledges that are made but, due to a variety of circumstances, are not collected during the year. This estimate in 2019 and 2018 is 16% and 15%, respectively, which is based on historical campaign results.

C. Charges to Member Agencies and Member Distributions

Charges for federation operating expenses are made to each member agency based on the relative amount of total pledges made to the particular agency compared to the sum of all agency pledges. Pledges designated to the federation itself (versus to a member agency) and other federation revenue, such as interest income, are shared amongst all the agencies in this same proportion.

Therefore, as a net result, should the federation's revenue exceed expenses, the agencies share the excess income. Conversely, should the federation's expenses exceed revenue, the excess cost is likewise apportioned amongst the member agencies.

For the Fall 2019 and 2018 campaigns, federation expenses exceeded revenue by \$409,345 and \$204,040, respectively, which has been collected from the member agencies.

D. Liquidity and Availability of Financial Resources

The function of the federation is to receive funds from workplace payroll deduction fun drives for distribution to member agencies. All current financial assets of the federation, consisting of cash in banks and pledges receivable, are to the distribution to member agencies. Therefore, the federation does not have any financial assets available for general expenditure as of fiscal-year end.

E. Income Tax Status

ABLC is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and state income taxes under 23701(d) of the California Revenue Taxation Code. Accordingly, no provision for income taxes has been provided in these financial statements. In addition, ABLC qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(1). Unrelated business income, if any, may be subject to income tax. ABLC paid no taxes on unrelated business income in the years ended April 30, 2020 and 2019.

AMERICA'S BEST LOCAL CHARITIES
NOTES TO FINANCIAL STATEMENTS
For Year Ended April 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Generally accepted accounting principles require the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the organization's tax returns. Management has determined that ABLC does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that ABLC's tax returns will not be challenged by the taxing authorities and that ABLC will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, ABLC's tax returns remain open for federal income tax examination for three years from the date of filing.

F. *Functional Allocation of Expenses*

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. Accordingly, costs have been allocated to program services, management and general, and fund-raising expenses based on management's identifying of direct expenses by category and allocating indirect expenses by time logs and management's estimates.

Management has determined certain expenses as 100% management and administration such as audit, insurance and legal. Campaign services are allocated 75% program, 5% management and general, and 20% fundraising based on type of services performed by contract. Fiscal services are allocated 95% program for services related to processing of donations received on behalf of member organizations and 5% management and general for administrative services.

G. *Advertising*

Advertising costs are expensed as incurred.

H. *Fair Value Measurements*

ABLC reports certain assets and liabilities at fair value in the financial statements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Accounting standards set a framework for measuring fair value using a three tier hierarchy based on observable and non-observable inputs. Observable inputs consist of data obtained from independent sources. Non-observable inputs reflect industry assumptions. These two types of inputs are used to create the fair value hierarchy, giving preference to observable inputs.

The three-tier hierarchy categorizes the inputs as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

AMERICA'S BEST LOCAL CHARITIES
NOTES TO FINANCIAL STATEMENTS
For Year Ended April 30, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Level 3: Unobservable inputs for the asset or liability. In these situations, the federation's develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

I. Summarized Comparative Information

The financial statement information for the year ended April 30, 2019, presented for comparative purposes, is not intended to be a complete financial statement presentation. For a complete presentation, please refer to the financial statements for that fiscal year.

J. Subsequent Events

ABLC evaluated subsequent events for recognition and disclosure through September 4, 2020, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since April 30, 2020 that requires recognition or disclosure in such financial statements.

NOTE 3 – CASH IN BANKS

Cash held by ABLC with its bank may at times exceed the Federal Deposit Insurance Corporation (FDIC) coverage limit. Management believes ABLC is not exposed to any significant credit risk related to cash.

NOTE 4 – ESTIMATED DISTRIBUTIONS PAYABLE

ABLC receives Combined Federal Campaign (CFC) pledges monthly throughout the fiscal year and distributes 100% of the receipts to member agencies on a quarterly basis. Member agencies are billed for their proportionate share of federation expenses, also on a quarterly basis. At year end, ABLC estimates pledges to be collected for the active campaign year and records a payable for that amount. ABLC also receives pledges from State Campaigns that have not been fully distributed as of year end. At April 30, 2020, ABLC estimates it will pay out \$3,004,313 to member agencies for the Fall 2019 CFC and Fall 2018 non-CFC campaigns. This amount could be higher or lower depending on actual pledges collected.

Verification that ABLC is honoring designations made to each member organization have been performed.

AMERICA'S BEST LOCAL CHARITIES
NOTES TO FINANCIAL STATEMENTS
For Year Ended April 30, 2020

NOTE 5 – CONTRACTS WITH OTHER FEDERATIONS

ABLC had entered into an agreement with Local Independent Charities of Texas (LICTX) and Local Independent Charities of Minnesota (LICMN), whereby the costs of campaign support expenses will be borne by each organization based upon designations for the campaign year. The total costs incurred by all three federations for the years ended April 30, 2020 and 2019 amount to \$498,989 and \$481,289, of which \$242,379 and \$224,726, respectively represented ABLC's share. These organizations had amounts due to ABLC of \$54,142 and \$156,563 for the years ended April 30, 2020 and 2019, respectively.

ABLC had also entered into agreements with Conservation & Preservation Charities of America, Inc., Health and Medical Research Charities of America, Inc., America's Best Charities, Inc., Animal Charities of America, Inc., Military Family and Veterans Service Organizations of America, Christian Charities, U.S.A., and Military Support Groups of America, whereby ABLC is to perform fiscal services for these federations.

Verification that ABLC is performing services in accordance with the terms of its contracts has been performed.

NOTE 6 – BUSINESS SERVICES CONTRACT

ABLC entered into a business services contract with Maguire/Maguire, Inc. (M/M). Under the terms of the contract M/M acted as business agent, provided administrative and secretarial services, maintained the books and records, maintained necessary corporate documents, and provided other such services as deemed necessary. M/M did not perform policy making or decision making functions. ABLC compensated M/M for services rendered based on a fee schedule agreed by the parties. In addition, M/M was reimbursed for all out-of-pocket expenses incurred while carrying out the duties outlined in the contract. This contract has an automatic renewal provision, which will renew on a month-by month basis, whereby the Board retains the right to cancel upon 30 days advance written notice.

Effective May 1, 2018, this fee schedule was replaced by a non-percentage-based fixed fee. Effective May 1, 2019, the monthly fee paid to M/M was \$109,609.

Verification that Maguire/Maguire Inc. is performing services in accordance with the terms of its contract has been performed.

AMERICA'S BEST LOCAL CHARITIES
NOTES TO FINANCIAL STATEMENTS
For Year Ended April 30, 2020

NOTE 7 – CONTINGENCIES

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Organization could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact contribution results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Organization has not included any contingencies in the financial statements specific to this issue.

In response to the global pandemic, the Office of Personnel Management held a special fund drive for COVID-19 donations to the Charitable Federated Campaigns. The deadline for the special solicitation was set for June 30, 2020. The estimated amounts designated for this fund drive of \$47,805 were included in the Organization's support and revenue as of April 30, 2020.