

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Open to Public Inspection

**A** For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

|   |  |                                      |   |
|---|--|--------------------------------------|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>THE ARC SAN FRANCISCO</b>  |                                      | <b>D</b> Employer identification number<br><b>94-1415287</b>  |
|   | Doing Business As  |                                      | <b>E</b> Telephone number<br><b>415-255-7200</b>  |
|   | Number and street (or P.O. box if mail is not delivered to street address)                                 | Room/suite                           | <b>G</b> Gross receipts \$ <b>10,856,536.</b>   |
|   | <b>1500 HOWARD STREET</b>  |                                      | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |
|   | City or town, state or province, country, and ZIP or foreign postal code<br><b>SAN FRANCISCO, CA 94103</b> |                                      | <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions) |
| <b>F</b> Name and address of principal officer: <b>GLENN MOTOLA</b><br><b>1500 HOWARD STREET, SAN FRANCISCO, CA 94103</b>   |  | <b>H(c)</b> Group exemption number ▶ |   |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |  |                                      |   |
| <b>J</b> Website: ▶ <b>WWW.THEARCSF.ORG</b>   |  |                                      |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶   |  |                                      | <b>L</b> Year of formation: <b>1951</b>   |
|   |  |                                      | <b>M</b> State of legal domicile: <b>CA</b>   |

**Part I Summary**

|                                    |  |
|------------------------------------|--|
| <b>Activities &amp; Governance</b> | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO SERVE PEOPLE WITH DEVELOPMENTAL DISABILITIES THROUGH EMPLOYMENT-RELATED PROGRAMS,</b> |
|                                    | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                                 |
|                                    | <b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>16</b>  |
|                                    | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>16</b>  |
|                                    | <b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a) <b>5</b> <b>321</b>  |
|                                    | <b>6</b> Total number of volunteers (estimate if necessary) <b>6</b> <b>250</b>  |
|                                    | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b> <b>0.</b>   |
|                                    | <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b> <b>0.</b>  |

|   | Prior Year         | Current Year      |
|---|--------------------|-------------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h) <b>8</b> <b>9,152,586.</b>   | <b>9,152,586.</b>  | <b>8,376,293.</b> |
| <b>9</b> Program service revenue (Part VIII, line 2g) <b>9</b> <b>823,630.</b>  | <b>823,630.</b>    | <b>684,099.</b>   |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>10</b> <b>137,364.</b>                         | <b>137,364.</b>    | <b>269,875.</b>   |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>11</b> <b>345,422.</b>              | <b>345,422.</b>    | <b>433,953.</b>   |
| <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>12</b> <b>10,459,002.</b> | <b>10,459,002.</b> | <b>9,764,220.</b> |
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>13</b> <b>0.</b>                            | <b>0.</b>          | <b>0.</b>         |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>14</b> <b>0.</b>                               | <b>0.</b>          | <b>0.</b>         |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>15</b> <b>7,849,612.</b>   | <b>7,849,612.</b>  | <b>8,268,977.</b> |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>16a</b> <b>0.</b>                             | <b>0.</b>          | <b>0.</b>         |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>423,066.</b>                                      |                    |                   |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <b>17</b> <b>1,548,666.</b>                        | <b>1,548,666.</b>  | <b>1,726,292.</b> |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>18</b> <b>9,398,278.</b>           | <b>9,398,278.</b>  | <b>9,995,269.</b> |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 <b>19</b> <b>1,060,724.</b>                                | <b>1,060,724.</b>  | <b>-231,049.</b>  |

|  | Beginning of Current Year | End of Year        |
|--|---------------------------|--------------------|
| <b>20</b> Total assets (Part X, line 16) <b>20</b> <b>11,571,708.</b>                            | <b>11,571,708.</b>        | <b>11,563,329.</b> |
| <b>21</b> Total liabilities (Part X, line 26) <b>21</b> <b>4,532,941.</b>                        | <b>4,532,941.</b>         | <b>4,448,135.</b>  |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <b>22</b> <b>7,038,767.</b> | <b>7,038,767.</b>         | <b>7,115,194.</b>  |

**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.

|   |                            |                          |          |   |           |
|---|----------------------------|--------------------------|----------|---|-----------|
| <b>Sign Here</b>  | Signature of officer       |                          | Date     |   |           |
|   | GLENN MOTOLA, CEO          |                          |          |   |           |
| <b>Paid Preparer Use Only</b>   | Print/Type preparer's name | Preparer's signature     | Date     | Check <input type="checkbox"/> if self-employed | PTIN      |
|   | TRACY TEALE                |                          | 07/13/15 |   | P01290862 |
| Firm's name ▶ RINA ACCOUNTANCY CORPORATION                                    |                            | Firm's EIN ▶ 94-3158857  |          |   |           |
| Firm's address ▶ 100 MONTGOMERY STREET, SUITE 2075<br>SAN FRANCISCO, CA 94104 |                            | Phone no. (415) 777-4488 |          |   |           |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE MISSION OF THE ARC SAN FRANCISCO IS TO SERVE PEOPLE WITH DEVELOPMENTAL DISABILITIES BY PROMOTING SELF-DETERMINATION, DIGNITY, AND QUALITY OF LIFE.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 5,189,227. including grants of \$ ) (Revenue \$ 373,339.) DAY SERVICES: INCLUDE INTEGRATED WORK SERVICES [IWS]: PROVIDES A COMPLETELY INDIVIDUALIZED PROGRAM COMBINING PAID WORK, VOLUNTEER OPPORTUNITIES, COMMUNITY COLLEGE EDUCATION AND RECREATIONAL ACTIVITIES. CLIENTS IN IWS ARE STUDENTS, EMPLOYEES, VOLUNTEERS AND MICROENTERPRISE OWNERS: 246 ARC CLIENTS WERE TAX-PAYING EMPLOYEES IN THE WORKFORCE 24% INCREASE IN CLIENTS EMPLOYED FROM FY 2013 \$2.25MM TAXABLE INCOME EARNED BY WORKING ARC CLIENTS 90 CLIENTS PARTICIPATED IN CONTINUING EDUCATION AND WORKSHOPS

COMMUNITY TRAINING SERVICES [CTS]: INCLUDES INTEGRATED WORK TRAINING, PAID WORK, LIFE SKILLS TRAINING, EDUCATIONAL, SOCIAL AND RECREATIONAL 4b (Code: ) (Expenses \$ 1,395,969. including grants of \$ ) (Revenue \$ 25,713.) RESIDENTIAL SERVICES: INCLUDE INDEPENDENT LIVING SERVICES [ILS] AND SUPPORTED LIVING SERVICES [SLS]: PROVIDES INDIVIDUALIZED INDEPENDENT LIVING SKILLS TRAINING AND SUPPORT TO CLIENTS IN THEIR OWN HOMES, TO HELP THE PERSON LIVE INDEPENDENTLY AND AS PART OF THE COMMUNITY. ALL INDIVIDUALS HAVE A RIGHT TO LIVE IN THE COMMUNITY- INCLUDING INDIVIDUALS WITH SEVERE DISABILITIES. 70 ARC CLIENTS WERE PROVIDED WITH SUPPORT TO LIVE INDEPENDENTLY IN THE COMMUNITY. ALL RECEIVED SUPPORT TO LEARN PERSONAL BANKING, BILL PAYING, FOOD SHOPPING, HEALTHY MEAL PREPARATION AND PERSONAL CARE, PLUS ONGOING SUPPORT TO BECOME A RESPONSIBLE, RELIABLE ROOMMATE AND TENANT.

4c (Code: ) (Expenses \$ 1,345,369. including grants of \$ ) (Revenue \$ ) SENIORS, HEALTH AND WELLNESS SERVICES: INCLUDE SENIOR DAY PROGRAM, WELLNESS PROGRAM OTHER WELLNESS GRANTS: 107 CLIENTS SUPPORTED BY HEALTH ADVOCATES 6,645 HOURS OF HEALTH CARE COORDINATION PROVIDED 318 INTERVENTIONS PREVENTING COSTLY EMERGENCY ROOM VISITS 48 SENIORS STAYED ACTIVE AT OUR BAY STREET SENIOR CENTER

4d Other program services (Describe in Schedule O.) (Expenses \$ 914,500. including grants of \$ ) (Revenue \$ 200,177.)

4e Total program service expenses 8,845,065.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 20b regarding organizational requirements and financial reporting.

**Part IV Checklist of Required Schedules** (continued)

|  | Yes | No |
|--|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....  |     | X  |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....  |     | X  |
| <b>23</b> 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   |    |
| <b>24a</b> 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>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....   |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....  |     |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....   |     |    |
| <b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> 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>b</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  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II .....   |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> ..... | X   |    |
| <b>28</b> 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):  |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....  |     | X  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....  |     | X  |
| <b>30</b> 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  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....  |     | X  |
| <b>32</b> 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  |
| <b>33</b> 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  |
| <b>34</b> 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   |    |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....   |     | X  |
| <b>b</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> .....  |     |    |
| <b>36 Section 501(c)(3) organizations.</b> 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  |
| <b>37</b> 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  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....   | X   |    |

**Note.** All Form 990 filers are required to complete Schedule O .....

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

Main form body containing questions 1a through 14b with input fields and Yes/No columns.

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (16), 1b (16), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in 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.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: N. BAZELEY - 415-255-7200 1500 HOWARD STREET, SAN FRANCISCO, CA 94103

**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**

**1a** 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

| (A)<br>Name and Title                          | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) KIRSTEN MELLOR<br>DIRECTOR & CHAIRPERSON   | 3.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (2) DAN COUSINS<br>DIRECTOR & VICE CHAIRPERSON | 3.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (3) KAREN SCHNEIDER<br>DIRECTOR & SECRETARY    | 3.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (4) JULIANA TERHEYDEN<br>DIRECTOR & TREASURER  | 3.00  | X  |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (5) COURTNEY BROADUS<br>DIRECTOR               | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (6) AARON COHEN<br>DIRECTOR                    | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (7) SPENCER DE BELLA<br>DIRECTOR               | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (8) BRUCE FRANCIS<br>DIRECTOR                  | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (9) ELLEN HANSCOM<br>DIRECTOR                  | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (10) TODD JANZEN<br>DIRECTOR                   | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (11) SHARON JONES<br>DIRECTOR                  | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (12) MICHEL KAPULICA<br>DIRECTOR               | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (13) MARK MARSHALL<br>DIRECTOR                 | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (14) LARRY MELILLO<br>DIRECTOR                 | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (15) MARGARET ROSEGAY<br>DIRECTOR              | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (16) MEGAN BLUE STERMER<br>DIRECTOR            | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (17) CONNIE TABAS<br>DIRECTOR                  | 2.00  | X  |                       |         |              |                              |        | 0.   | 0.  | 0.  |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (18) DR. GLENN MOTOLA<br>CEO                                   | 37.50   |   |                       | X       |              |                              |        | 175,444.   | 0.  | 14,442.   |
| (19) TIFFANY MOCK-GOEMAN<br>CFO                                | 37.50   |   |                       | X       |              |                              |        | 34,265.  | 0.  | 5,843.  |
| (20) MARTHA SULLIVAN<br>DIRECTOR OF DEVELOPMENT                | 37.50   |   |                       |         | X            |                              |        | 158,610.   | 0.  | 11,108.   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
|  |   |   |                       |         |              |                              |        |  |   |   |
| <b>1b Sub-total</b>  |   |   |                       |         |              |                              |        | 368,319.   | 0.  | 31,393.   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| <b>d Total (add lines 1b and 1c)</b>                           |   |   |                       |         |              |                              |        | 368,319.   | 0.  | 31,393.   |

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 **2**

|  | Yes | No |
|--|-----|----|
| 3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual                                       |     | 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? If "Yes," complete Schedule J for such individual | 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? If "Yes," complete Schedule J for such person                       |     | 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)<br>Name and business address                                   | (B)<br>Description of services      | (C)<br>Compensation |
|--|-------------------------------------|---------------------|
| REUSELT, LLC, 2151 PROFESSIONAL DR., STE #200, ROSEVILLE, CA 95661 | LOGISTICS OF HOUSEHOLD GOODS        | 220,626.            |
| MERCURY MAIL SERVICES<br>1971 DAVIS STREET, SAN LAEANDRO, CA 94577 | SUB-CONTRACTING OF MAILING SERVICES | 128,435.            |
|  |                                     |                     |
|  |                                     |                     |
|  |                                     |                     |

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 **2**



**Part VIII Statement of Revenue**

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

|  |   |  | (A)                       | (B)                                | (C)                        | (D)  |          |
|--|---|--|---------------------------|------------------------------------|----------------------------|--|----------|
|  |   |  | Total revenue             | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |          |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a   | Federated campaigns  | 1a                        |                                    |                            |  |          |
|  | b   | Membership dues  | 1b                        |                                    |                            |  |          |
|  | c   | Fundraising events   | 1c                        |                                    |                            |  |          |
|  | d   | Related organizations  | 1d                        |                                    |                            |  |          |
|  | e   | Government grants (contributions)  | 1e                        | 7,701,813.                         |                            |  |          |
|  | f   | All other contributions, gifts, grants, and similar amounts not included above   | 1f                        | 674,480.                           |                            |  |          |
|  | g   | Noncash contributions included in lines 1a-1f: \$  |                           |                                    |                            |  |          |
|  | h   | <b>Total.</b> Add lines 1a-1f  |                           | 8,376,293.                         |                            |  |          |
|  | Program Service Revenue                               | 2 a  | <b>CONTRACTS REVENUES</b> | Business Code<br>561300            | 495,712.                   | 495,712.   |          |
| b  |   | <b>RENTAL INCOME</b>   | 532000                    | 188,387.                           | 188,387.                   |  |          |
| c  |   |  |                           |                                    |                            |  |          |
| d  |   |  |                           |                                    |                            |  |          |
| e  |   |  |                           |                                    |                            |  |          |
| f  |   | All other program service revenue  |                           |                                    |                            |  |          |
| g  |   | <b>Total.</b> Add lines 2a-2f  |                           | 684,099.                           |                            |  |          |
| Other Revenue  | 3   | Investment income (including dividends, interest, and other similar amounts)   |                           | 93,816.                            |                            | 93,816.  |          |
|  | 4   | Income from investment of tax-exempt bond proceeds   |                           |                                    |                            |  |          |
|  | 5   | Royalties  |                           |                                    |                            |  |          |
|  | 6 a   | Gross rents  | (i) Real                  | (ii) Personal                      |                            |  |          |
|  |   | Less: rental expenses  |                           |                                    |                            |  |          |
|  |   | Rental income or (loss)  |                           |                                    |                            |  |          |
|  |   | Net rental income or (loss)  |                           |                                    |                            |  |          |
|  | 7 a   | Gross amount from sales of assets other than inventory   | (i) Securities            | (ii) Other                         |                            |  |          |
|  |   | Less: cost or other basis and sales expenses   |                           |                                    |                            |  |          |
|  |   | Gain or (loss)   |                           |                                    |                            |  |          |
|  |   | Net gain or (loss)   |                           |                                    | 176,059.                   |  | 176,059. |
|  | 8 a   | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a                         | 443,664.                           |                            |  |          |
|  |   | Less: direct expenses  | b                         | 118,573.                           |                            |  |          |
|  |   | Net income or (loss) from fundraising events   |                           |                                    | 325,091.                   |  | 325,091. |
|  | 9 a   | Gross income from gaming activities. See Part IV, line 19  | a                         |                                    |                            |  |          |
| Less: direct expenses                                  |   | b  |                           |                                    |                            |  |          |
| Net income or (loss) from gaming activities            |   |  |                           |                                    |                            |  |          |
| 10 a   | Gross sales of inventory, less returns and allowances | a  | 262,540.                  |                                    |                            |  |          |
|  | Less: cost of goods sold                              | b  | 185,094.                  |                                    |                            |  |          |
|  | Net income or (loss) from sales of inventory          |  |                           | 77,446.                            | 77,446.                    |  |          |
| Miscellaneous Revenue                                  |   |  | Business Code             |                                    |                            |  |          |
| 11 a   | <b>OTHER REVENUE</b>                                  | 561300   | 31,416.                   | 31,416.                            |                            |  |          |
| b  |   |  |                           |                                    |                            |  |          |
| c  |   |  |                           |                                    |                            |  |          |
| d  | All other revenue                                     |  |                           |                                    |                            |  |          |
| e  | <b>Total.</b> Add lines 11a-11d                       |  |                           | 31,416.                            |                            |  |          |
| 12   | <b>Total revenue.</b> See instructions.               |  |                           | 9,764,220.                         | 792,961.                   | 0. 594,966.  |          |

**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22   |                       |                                 |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  |                       |                                 |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 566,657.              | 243,694.                        | 161,697.                               | 161,266.                    |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   |                       |                                 |  |                             |
| 7 Other salaries and wages  | 5,811,622.            | 5,504,495.                      | 251,613.                               | 55,514.                     |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 104,826.              | 92,526.                         | 8,867.                                 | 3,433.                      |
| 9 Other employee benefits   | 1,327,045.            | 1,225,201.                      | 81,932.                                | 19,912.                     |
| 10 Payroll taxes  | 458,827.              | 401,684.                        | 42,616.                                | 14,527.                     |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   | 30,623.               | 25,314.                         | 5,137.                                 | 172.                        |
| c Accounting  | 106,283.              | 84,384.                         | 20,636.                                | 1,263.                      |
| 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 Sch O.)   | 315,769.              | 198,135.                        | 50,336.                                | 67,298.                     |
| 12 Advertising and promotion  |                       |                                 |  |                             |
| 13 Office expenses  |                       |                                 |  |                             |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 295,454.              | 273,244.                        | 14,565.                                | 7,645.                      |
| 17 Travel   |                       |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   | 31,079.               | 25,011.                         | 3,830.                                 | 2,238.                      |
| 20 Interest   | 216,822.              | 181,140.                        | 27,585.                                | 8,097.                      |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 235,944.              | 205,270.                        | 25,015.                                | 5,659.                      |
| 23 Insurance  |                       |                                 |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a <b>COMMUNICATION</b>  | 143,936.              | 112,601.                        | 4,321.                                 | 27,014.                     |
| b <b>TRANSPORTATION</b>   | 85,862.               | 82,053.                         | 2,709.                                 | 1,100.                      |
| c <b>SUPPLIES</b>   | 69,782.               | 61,123.                         | 3,246.                                 | 5,413.                      |
| d <b>INSURANCE AND TAXES</b>  | 62,156.               | 45,675.                         | 15,756.                                | 725.                        |
| e All other expenses  | 132,582.              | 83,515.                         | 7,277.                                 | 41,790.                     |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e  | 9,995,269.            | 8,845,065.                      | 727,138.                               | 423,066.                    |
| 26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.                              |                       |                                 |  |                             |

Check here  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)<br>Beginning of year |             | (B)<br>End of year |            |
|---|--|--------------------------|-------------|--------------------|------------|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 344,770.                 | 1           | 139,376.           |            |
|   | <b>2</b> Savings and temporary cash investments .....  | 2,559,727.               | 2           | 2,695,140.         |            |
|   | <b>3</b> Pledges and grants receivable, net .....  | 496,169.                 | 3           | 500,985.           |            |
|   | <b>4</b> Accounts receivable, net .....  | 816,624.                 | 4           | 742,123.           |            |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....   |                          | 5           |                    |            |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L ..... |                          | 6           |                    |            |
|   | <b>7</b> Notes and loans receivable, net .....   |                          | 7           |                    |            |
|   | <b>8</b> Inventories for sale or use .....   |                          | 8           |                    |            |
|   | <b>9</b> Prepaid expenses and deferred charges .....   | 138,843.                 | 9           | 129,501.           |            |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 6,903,102.    |             |                    |            |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 2,024,690.    | 5,028,373.  | <b>10c</b>         | 4,878,412. |
|   | <b>11</b> Investments - publicly traded securities .....   | 1,723,682.               | 11          | 1,938,104.         |            |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                          | 12          |                    |            |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                          | 13          |                    |            |
|   | <b>14</b> Intangible assets .....  |                          | 14          |                    |            |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   | 463,520.                 | 15          | 539,688.           |            |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) ..... | 11,571,708.  | 16                       | 11,563,329. |                    |            |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 300,886.                 | 17          | 266,551.           |            |
|   | <b>18</b> Grants payable .....   |                          | 18          |                    |            |
|   | <b>19</b> Deferred revenue .....   |                          | 19          |                    |            |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                          | 20          |                    |            |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | 21          |                    |            |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....   |                          | 22          |                    |            |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   | 3,252,918.               | 23          | 3,239,147.         |            |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                          | 24          |                    |            |
|   | <b>25</b> 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 .....  | 979,137.                 | 25          | 942,437.           |            |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 4,532,941.               | 26          | 4,448,135.         |            |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |                          |             |                    |            |
|   | <b>27</b> Unrestricted net assets .....  | 3,902,002.               | 27          | 3,819,987.         |            |
|   | <b>28</b> Temporarily restricted net assets .....  | 3,136,765.               | 28          | 3,295,207.         |            |
|   | <b>29</b> Permanently restricted net assets .....  |                          | 29          |                    |            |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                          |             |                    |            |
|   | <b>30</b> Capital stock or trust principal, or current funds .....   |                          | 30          |                    |            |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | 31          |                    |            |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds .....   |                          | 32          |                    |            |
|   | <b>33</b> Total net assets or fund balances .....  | 7,038,767.               | 33          | 7,115,194.         |            |
| <b>34</b> Total liabilities and net assets/fund balances .....            | 11,571,708.  | 34                       | 11,563,329. |                    |            |

**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  | 9,764,220. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 9,995,269. |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | -231,049.  |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 7,038,767. |
| 5  | Net unrealized gains (losses) on investments   | 5  | 271,486.   |
| 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 in Schedule O)   | 9  | 35,990.    |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 7,115,194. |

**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?  |     | X  |
| 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   |     |    |
| 2b Were the organization's financial statements audited by an independent accountant?   | X   |    |
| 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  |     |    |
| 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? | X   |    |
| If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.   |     |    |
| 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 in Schedule O and describe any steps taken to undergo such audits     |     |    |

Form 990 (2013)



**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) 2009   | (b) 2010   | (c) 2011   | (d) 2012   | (e) 2013   | (f) Total   |
|--|------------|------------|------------|------------|------------|-------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 9,587,590. | 8,123,838. | 7,830,261. | 9,453,852. | 9,462,929. | 44,458,470. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |            |            |            |            |            |             |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |            |            |            |            |            |             |
| <b>4 Total.</b> Add lines 1 through 3 .....  | 9,587,590. | 8,123,838. | 7,830,261. | 9,453,852. | 9,462,929. | 44,458,470. |
| <b>5</b> 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) ..... |            |            |            |            |            |             |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |            |            |            |            |            | 44,458,470. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2009   | (b) 2010   | (c) 2011   | (d) 2012   | (e) 2013   | (f) Total                |
|--|------------|------------|------------|------------|------------|--------------------------|
| <b>7</b> Amounts from line 4 .....   | 9,587,590. | 8,123,838. | 7,830,261. | 9,453,852. | 9,462,929. | 44,458,470.              |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....  | 45,697.    | 63,903.    | 106,706.   | 101,853.   | 93,816.    | 411,975.                 |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....  |            |            |            |            |            |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....  | 26,586.    | 25,875.    | 23,227.    | 44,156.    | 31,416.    | 151,260.                 |
| <b>11 Total support.</b> Add lines 7 through 10  |            |            |            |            |            | 45,021,705.              |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....  |            |            |            |            | 12         |                          |
| <b>13 First five years.</b> 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 <b>stop here</b> ..... |            |            |            |            |            | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |                                     |       |   |
|---|-------------------------------------|-------|---|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....  | <b>14</b>                           | 98.75 | % |
| <b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....  | <b>15</b>                           | 99.08 | % |
| <b>16a 33 1/3% support test - 2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....  | <input checked="" type="checkbox"/> |       |   |
| <b>b 33 1/3% support test - 2012.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....   | <input type="checkbox"/>            |       |   |
| <b>17a 10% -facts-and-circumstances test - 2013.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....    | <input type="checkbox"/>            |       |   |
| <b>b 10% -facts-and-circumstances test - 2012.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... | <input type="checkbox"/>            |       |   |
| <b>18 Private foundation.</b> 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 9 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| <b>2</b> 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 ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| <b>b</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 .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....     |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....                                 |          |          |          |          |          |           |
| <b>13 Total support.</b> (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**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....                      | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 .....                        | <b>18</b> | % |

**19a 33 1/3% support tests - 2013.** 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 - 2012.** 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





**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
▶ **Attach to Form 990.**

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

THE ARC SAN FRANCISCO

Employer identification number

94-1415287

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

|   | (a) Donor advised funds | (b) Funds and other accounts                             |
|---|-------------------------|--|
| 1 Total number at end of year .....   |                         |  |
| 2 Aggregate contributions to (during year) .....  |                         |  |
| 3 Aggregate grants from (during year) .....   |                         |  |
| 4 Aggregate value at end of year .....  |                         |  |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....  |                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ..... |                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

|  | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements .....   | 2a                              |
| b Total acreage restricted by conservation easements .....   | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a) .....   | 2c                              |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register ..... | 2d                              |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

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, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in 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 are a 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 programs
- 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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a 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             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

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

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 2,291,211.       | 1,411,698.     | 1,467,949.         | 1,440,524.           |                     |
| b Contributions                                  | 0.               | 799,132.       |                    |                      | 1,500,000.          |
| c Net investment earnings, gains, and losses     | 192,700.         | 139,833.       | 2,656.             | 87,102.              | 532.                |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs | 61,675.          | 59,452.        | 58,907.            | 59,677.              | 60,008.             |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            | 2,422,236.       | 2,291,211.     | 1,411,698.         | 1,467,949.           | 1,440,524.          |

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 Temporarily restricted endowment  100.00 %

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

3a 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 |     | X  |
| (ii) related organizations  |     | X  |

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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" to 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 |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land                  |                                      | 3,025,408.                      |                              | 3,025,408.     |
| b Buildings              |                                      | 1,825,812.                      | 964,587.                     | 861,225.       |
| c Leasehold improvements |                                      | 1,206,876.                      | 637,600.                     | 569,276.       |
| d Equipment              |                                      | 845,006.                        | 422,503.                     | 422,503.       |
| e Other                  |                                      |                                 |                              |                |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  4,878,412.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to 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)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) |                |   |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to 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)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) |                |   |

**Part IX Other Assets.**

Complete if the organization answered "Yes" to 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)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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) ACCRUED COMPENSATED ABSENCES  | 350,611.       |
| (3) ACCRUED INTEREST PAYABLE  | 156,785.       |
| (4) ACCRUED CAPITAL LEASE PAYABLE   | 75,354.        |
| (5) DEPOSITS  | 9,658.         |
| (6) OBLIGATION UNDER INTERESET RATE                                       |                |
| (7) SWAP  | 350,029.       |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 942,437.       |

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 FIN 48 (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" to Form 990, Part IV, line 12a.

|   |   |    |          |             |
|---|---|----|----------|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1        | 10,071,696. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |          |             |
| a | Net unrealized gains on investments   | 2a | 271,486. |             |
| b | Donated services and use of facilities  | 2b |          |             |
| c | Recoveries of prior year grants   | 2c |          |             |
| d | Other (Describe in Part XIII.)  | 2d | 35,990.  |             |
| e | Add lines 2a through 2d   | 2e |          | 307,476.    |
| 3 | Subtract line 2e from line 1  |    | 3        | 9,764,220.  |
| 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                | 4a |          |             |
| b | Other (Describe in Part XIII.)  | 4b |          |             |
| c | Add lines 4a and 4b   | 4c |          | 0.          |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) |    | 5        | 9,764,220.  |

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

|   |  |    |   |            |
|---|--|----|---|------------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1 | 9,995,269. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |   |            |
| a | Donated services and use of facilities   | 2a |   |            |
| b | Prior year adjustments   | 2b |   |            |
| c | Other losses   | 2c |   |            |
| d | Other (Describe in Part XIII.)   | 2d |   |            |
| e | Add lines 2a through 2d  | 2e |   | 0.         |
| 3 | Subtract line 2e from line 1   |    | 3 | 9,995,269. |
| 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                 | 4a |   |            |
| b | Other (Describe in Part XIII.)   | 4b |   |            |
| c | Add lines 4a and 4b  | 4c |   | 0.         |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) |    | 5 | 9,995,269. |

**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.

**PART X, LINE 2:**

**EXPLANATION: THE ORGANIZATION RECOGNIZES THE FINANCIAL STATEMENT BENEFIT OF AN UNCERTAIN TAX POSITION ONLY AFTER CONSIDERING THE PROBABILITY THAT A TAX AUTHORITY WOULD SUSTAIN THE POSITION IN AN EXAMINATION. FOR TAX POSITIONS MEETING A "MORE-LIKELY-THAN-NOT" THRESHOLD, THE AMOUNT RECOGNIZED IN THE FINANCIAL STATEMENTS IS THE BENEFIT EXPECTED TO BE REALIZED UPON SETTLEMENT WITH THE TAX AUTHORITY. FOR TAX POSITIONS NOT MEETING THE THRESHOLD, NO FINANCIAL STATEMENT BENEFIT IS RECOGNIZED. AS OF JUNE 30, 2014, MANAGEMENT HAS DETERMINED THE ORGANIZATION HAS NO UNCERTAIN TAX POSITIONS. THE ORGANIZATION RECOGNIZES INTEREST AND PENALTIES, IF ANY, RELATED TO UNCERTAIN TAX POSITIONS AS INCOME TAX EXPENSE.**

**Part XIII** Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INCREASE IN FAIR VALUE OF SWAP AGREEMENT 35,990.

Multiple horizontal lines for supplemental information.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |  | (a) Event #1           | (b) Event #2 | (c) Other events | (d) Total events                   |
|-----------------|--|------------------------|--------------|------------------|------------------------------------|
|                 |  | ARC ANGEL<br>BREAKFAST | CIRQUE EVENT | 4                | (add col. (a) through<br>col. (c)) |
|                 |  | (event type)           | (event type) | (total number)   |                                    |
| Revenue         | <b>1</b> Gross receipts .....  | 307,923.               | 78,008.      | 57,733.          | 443,664.                           |
|                 | <b>2</b> Less: Contributions .....   |                        |              |                  |                                    |
|                 | <b>3</b> Gross income (line 1 minus line 2) .....                            | 307,923.               | 78,008.      | 57,733.          | 443,664.                           |
| Direct Expenses | <b>4</b> Cash prizes .....   |                        |              |                  |                                    |
|                 | <b>5</b> Noncash prizes .....  |                        |              |                  |                                    |
|                 | <b>6</b> Rent/facility costs .....   |                        |              |                  |                                    |
|                 | <b>7</b> Food and beverages .....  |                        |              |                  |                                    |
|                 | <b>8</b> Entertainment .....   |                        |              |                  |                                    |
|                 | <b>9</b> Other direct expenses .....   | 92,187.                | 26,386.      | 0.               | 118,573.                           |
|                 | <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....  |                        |              |                  | 118,573.                           |
|                 | <b>11</b> Net income summary. Subtract line 10 from line 3, column (d) ..... |                        |              |                  | 325,091.                           |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|   |                                      | (a) Bingo   | (b) Pull tabs/instant<br>bingo/progressive bingo                    | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col. (c)) |
|---|--------------------------------------|---|---|---|---|
|   |                                      | <b>1</b> Gross revenue .....  |   |   |   |
| Direct Expenses   | <b>2</b> Cash prizes .....           |   |   |   |   |
|   | <b>3</b> Noncash prizes .....        |   |   |   |   |
|   | <b>4</b> Rent/facility costs .....   |   |   |   |   |
|   | <b>5</b> Other direct expenses ..... |   |   |   |   |
|   | <b>6</b> Volunteer labor .....       | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |   |
| <b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....        |                                      |   |   |   |   |
| <b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) ..... |                                      |   |   |   |   |

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

|            |  |   |
|------------|--|---|
| <b>13a</b> |  | % |
| <b>13b</b> |  | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_.
- c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

(I) NAME OF FUNDRAISER: NORQUIST SALVAGE CORP. DBA THRIFT TOWN SF - 2151

(I) ADDRESS OF FUNDRAISER:

2151 PROFESSIONAL DR. STE 200, ROSEVILLE, CA 95661



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2013**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization

THE ARC SAN FRANCISCO

Employer identification number

94-1415287

**Part I Questions Regarding Compensation**

|  | Yes       | No |
|--|-----------|----|
| <b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.  |           |    |
| <input type="checkbox"/> First-class or charter travel   |           |    |
| <input type="checkbox"/> Travel for companions   |           |    |
| <input type="checkbox"/> Tax indemnification and gross-up payments   |           |    |
| <input type="checkbox"/> Discretionary spending account  |           |    |
| <input type="checkbox"/> Housing allowance or residence for personal use   |           |    |
| <input type="checkbox"/> Payments for business use of personal residence   |           |    |
| <input type="checkbox"/> Health or social club dues or initiation fees   |           |    |
| <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)   |           |    |
| <b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain  | <b>1b</b> |    |
| <b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?  | <b>2</b>  |    |
| <b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. |           |    |
| <input type="checkbox"/> Compensation committee  |           |    |
| <input type="checkbox"/> Independent compensation consultant   |           |    |
| <input type="checkbox"/> Form 990 of other organizations   |           |    |
| <input type="checkbox"/> Written employment contract   |           |    |
| <input checked="" type="checkbox"/> Compensation survey or study   |           |    |
| <input checked="" type="checkbox"/> Approval by the board or compensation committee  |           |    |
| <b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:  |           |    |
| <b>a</b> Receive a severance payment or change-of-control payment?   | <b>4a</b> | X  |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?   | <b>4b</b> | X  |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?  | <b>4c</b> | X  |
| If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.  |           |    |
| <b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b>   |           |    |
| <b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:  |           |    |
| <b>a</b> The organization?   | <b>5a</b> | X  |
| <b>b</b> Any related organization?   | <b>5b</b> | X  |
| If "Yes" to line 5a or 5b, describe in Part III.   |           |    |
| <b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:  |           |    |
| <b>a</b> The organization?   | <b>6a</b> | X  |
| <b>b</b> Any related organization?   | <b>6b</b> | X  |
| If "Yes" to line 6a or 6b, describe in Part III.   |           |    |
| <b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III  | <b>7</b>  | X  |
| <b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III   | <b>8</b>  | X  |
| <b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?  | <b>9</b>  |    |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title                             |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|  |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| (1) DR. GLENN MOTOLA<br>CEO                    | (i)  | 175,444.   | 0.                                  | 0.                                  | 0.   | 14,442.                 | 189,886.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (2) MARTHA SULLIVAN<br>DIRECTOR OF DEVELOPMENT | (i)  | 158,610.   | 0.                                  | 0.                                  | 0.   | 11,108.                 | 169,718.                        | 0.  |
|  | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |
|  | (i)  |  |                                     |                                     |  |                         |                                 |   |
|  | (ii) |  |                                     |                                     |  |                         |                                 |   |







**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

THE ARC SAN FRANCISCO

Employer identification number

94-1415287

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LIVING AND SOCIAL SKILLS TRAINING, HOUSING DEVELOPMENT, ARTS AND  
LEISURE ACTIVITIES, HEALTH AND WELLNESS PROMOTION, AGING SUPPORT,  
PUBLIC ADVOCACY, AND THE PROVISION OF RELATED SERVICES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

ACTIVITIES FOR CLIENT WITH MORE SEVERE DISABILITIES. FOR INDIVIDUALS  
NOT YET FULLY INDEPENDENT, OUR CTS PROGRAM PROVIDES ACTIVITIES AND  
SKILLS TRAINING THAT INCLUDED:

LEARNING HOW TO SAFELY USE PUBLIC TRANSPORTATION

ACCESSING ART, MUSIC, AND OTHER CULTURAL OPPORTUNITIES IN THE CITY

TAKING AN EXERCISE, YOGA, OR AIKIDO CLASS

LEARNING NEW WORK SKILLS THROUGH VOLUNTEERING

PAID EMPLOYMENT AT GROUP WORKSITES

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER SUPPORTED LIVING SERVICES, EMPLOYMENT SERVICES, HEALTH AND  
WELLNESS SERVICES, RECREATION AND ARTS SERVICES, INDEPENDENT SENIOR  
SERVICES, SUPPORT SERVICES FOR FAMILIES, PUBLIC POLICY EDUCATION AND  
ADVOCACY. THE ARC OF SAN FRANCISCO AND ITS 180 STAFF PROVIDE THE  
SERVICES AND SUPPORTS THAT EMPOWER TRANSITION AGE YOUTH AND ADULTS WITH  
INTELLECTUAL AND DEVELOPMENTAL DISABILITIES (I/DD) TO LIVE PRODUCTIVE,  
HEALTHY LIVES THROUGH ACCESS TO JOBS, HOUSING, AND HEALTH CARE. MOVING  
FORWARD FROM OUR 60TH YEAR, WE ARE THE PRIMARY RESOURCE SUPPORTING OVER  
540 CLIENTS WITH AUTISM, DOWN SYNDROME, CEREBRAL PALSY, EPILEPSY AND  
OTHER DEVELOPMENTAL DISABILITIES IN SAN FRANCISCO, MARIN, AND SAN MATEO

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

332211  
09-04-13

|   |  |
|---|--|
| Name of the organization<br>THE ARC SAN FRANCISCO | Employer identification number<br>94-1415287 |
|---|--|

COUNTIES.

EXPENSES \$ 914,500. INCLUDING GRANTS OF \$ 0. REVENUE \$ 200,177.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: THE ORGANIZATION HAS MEMBERS WHO HAVE THE RIGHT TO ELECT MEMBERS TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: THE ORGANIZATION'S MEMBERS ELECT THE MEMBERS OF THE GOVERNING BODY EXCEPT WHEN THERE IS A VACANCY MID-TERM. AT THAT TIME, THE BOARD NOMINATES AND ELECTS A SUCCESSOR BOARD MEMBER TO FILL THE VACANT POSITION.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: MEMBERS HAVE THE RIGHT TO VOTE ON THE ELECTION OR REMOVAL OF DIRECTORS, ON ANY MERGER, ON THE DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE ORGANIZATION'S ASSETS, AND ON THE DISSOLUTION OF THE ORGANIZATION.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FORM 990 IS PREPARED BY OUR CPA FIRM, REVIEWED AND APPROVED BY MANAGEMENT, AND PROVIDED TO EACH MEMBER OF THE ORGANIZATION'S BOARD OF DIRECTORS FOR REVIEW AND COMMENT PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE BOARD OF DIRECTORS HAS APPROVED A CONFLICT OF INTEREST POLICY APPLICABLE TO ALL DIRECTORS AND OFFICERS WHICH REQUIRES REVIEW AND DISCLOSURE OF ANY POTENTIAL CONFLICTS ON A REGULAR BASIS. IN ADDITION, EMPLOYEES ARE COVERED BY AN EMPLOYEE CONFLICT OF INTEREST POLICY DURING THEIR TERM OF EMPLOYMENT.

|  |   |
|--|---|
| Name of the organization<br><b>THE ARC SAN FRANCISCO</b> | Employer identification number<br><b>94-1415287</b> |
|--|---|

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE COMPENSATION FOR THE ORGANIZATION'S CEO IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS AND IS BASED ON MARKET COMPARABILITY DATA. THE COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES IS BASED ON MARKET COMPARABILITY DATA, REVIEWED BY HUMAN RESOURCES, AND APPROVED BY APPROPRIATE MANAGEMENT.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

|   |         |
|---|---------|
| INCREASE IN VALUE OF INTEREST RATE SWAP | 35,990. |
|---|---------|

FORM 990 PART XII, LINE 2C

EXPLANATION: THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT PROCESS OR SELECTION DURING THE TAX YEAR.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

▶ **Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

**THE ARC SAN FRANCISCO**

Employer identification number

**94-1415287**

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a)<br>Name, address, and EIN (if applicable)<br>of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or<br>foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling<br>entity |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |
|  |                         |   |                     |                           |                                     |

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a)<br>Name, address, and EIN<br>of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or<br>foreign country) | (d)<br>Exempt Code<br>section | (e)<br>Public charity<br>status (if section<br>501(c)(3)) | (f)<br>Direct controlling<br>entity | (g)<br>Section 512(b)(13)<br>controlled<br>entity? |    |
|--|-------------------------|---|-------------------------------|---|-------------------------------------|--|----|
|  |                         |   |                               |   |                                     | Yes  | No |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |
|  |                         |   |                               |   |                                     |  |    |

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a)<br>Name, address, and EIN<br>of related organization                                    | (b)<br>Primary activity | (c)<br>Legal<br>domicile<br>(state or<br>foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Predominant income<br>(related, unrelated,<br>excluded from tax under<br>sections 512-514) | (f)<br>Share of total<br>income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Disproportionate<br>allocations? |    | (i)<br>Code V-UBI<br>amount in box<br>20 of Schedule<br>K-1 (Form 1065) | (j)<br>General or<br>managing<br>partner? |    | (k)<br>Percentage<br>ownership |
|---|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
|   |                         |  |                                     |   |                                 |  | Yes                                     | No |   | Yes                                       | No |                                |
| THE ARC APARTMENTS, L.P. -<br>94-3318564, 1500 HOWARD<br>STREET, SAN FRANCISCO, CA<br>94103 | REAL ESTATE             | CA   |                                     | RENTALS   |                                 |  |   | X  |   | N/A                                       | X  | .01%                           |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |
|   |                         |  |                                     |   |                                 |  |   |    |   |   |    |                                |

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN<br>of related organization | (b)<br>Primary activity | (c)<br>Legal domicile<br>(state or<br>foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Type of entity<br>(C corp, S corp,<br>or trust) | (f)<br>Share of total<br>income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Percentage<br>ownership | (i)<br>Section<br>512(b)(13)<br>controlled<br>entity? |    |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|--|--------------------------------|---|----|
|  |                         |   |                                     |  |                                 |  |                                | Yes   | No |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |
|  |                         |   |                                     |  |                                 |  |                                |   |    |

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

|   | Yes | No |
|---|-----|----|
| <b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity ..... |     | X  |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) .....  |     | X  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) .....  |     | X  |
| <b>d</b> Loans or loan guarantees to or for related organization(s) .....   | X   |    |
| <b>e</b> Loans or loan guarantees by related organization(s) .....  |     | X  |
| <b>f</b> Dividends from related organization(s) .....   |     | X  |
| <b>g</b> Sale of assets to related organization(s) .....  |     | X  |
| <b>h</b> Purchase of assets from related organization(s) .....  |     | X  |
| <b>i</b> Exchange of assets with related organization(s) .....  |     | X  |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....   | X   |    |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....   | X   |    |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....                           | X   |    |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....                            |     | X  |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....                            |     | X  |
| <b>o</b> Sharing of paid employees with related organization(s) .....   |     | X  |
| <b>p</b> Reimbursement paid to related organization(s) for expenses .....   |     | X  |
| <b>q</b> Reimbursement paid by related organization(s) for expenses .....   |     | X  |
| <b>r</b> Other transfer of cash or property to related organization(s) .....  |     | X  |
| <b>s</b> Other transfer of cash or property from related organization(s) .....  |     | X  |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| (a)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|-------------------------------|------------------------|--|
| (1) THE ARC APARTMENTS L.P.         | D                             | 511,342.               |  |
| (2) THE ARC APARTMENTS L.P.         | J                             | 60,985.                |  |
| (3) THE ARC APARTMENTS L.P.         | K                             | 53,736.                |  |
| (4) THE ARC APARTMENTS L.P.         | L                             | 12,000.                |  |
| (5)                                 |                               |                        |  |
| (6)                                 |                               |                        |  |

