

OFFICE OF AUDITS & ADVISORY SERVICES



AUDIT OF THE SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2009 AND 2008

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October 5, 2010

TO: The Board of Directors
San Diego County Employees' Charitable Organization, Incorporated

FROM: James L. Pelletier
Chief of Audits

INDEPENDENT AUDITORS' REPORT ON THE SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION, INCORPORATED FINANCIAL STATEMENTS

Enclosed is the report on the San Diego County Employees' Charitable Organization's financial statements for the years ended December 31, 2009 and 2008. The report states that the financial statements present fairly the organization's financial position, activities, and the changes in its net assets and cash flows in conformity with generally accepted accounting principles.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER
Chief of Audits

AUD:JK:aps

Enclosure

c: Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
John J. Sansone, County Counsel
Ebony N. Shelton, Group Finance Director, Finance and General Government Group



"LEND A HAND"

SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION

1600 PACIFIC HIGHWAY - Room 209, SAN DIEGO, CA. 92101 - Phone 619 338-2765

FINANCIAL STATEMENTS December 31, 2009 and 2008

San Diego County Employees' Charitable Organization

Financial Statements

For the Years Ended December 31, 2009 and 2008

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INDEPENDENT AUDITORS' REPORT

Board of Directors
San Diego County Employees' Charitable Organization
1600 Pacific Highway, Room 209
San Diego, CA 92101

We have audited the accompanying statements of financial position of the San Diego County Employees' Charitable Organization (CECO), as of December 31, 2009 and 2008, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the CECO management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the San Diego County Employees' Charitable Organization, as of December 31, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

We performed the audits for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

JOSEPH KELLY, JR.
Certified Public Accountant

September 15, 2010
San Diego, California

San Diego County Employees' Charitable Organization
Statements of Financial Position
 Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 281,607	\$ 345,533
Total Assets	<u>\$ 281,607</u>	<u>\$ 345,533</u>
<u>LIABILITIES</u>		
Designations Due To Agencies	\$ 130	\$ 230
Total Liabilities	<u>\$ 130</u>	<u>\$ 230</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 281,477	\$ 345,303
Total Net Assets	<u>\$ 281,477</u>	<u>\$ 345,303</u>
<u>LIABILITIES AND NET ASSETS</u>		
Total Liabilities and Net Assets	<u>\$ 281,607</u>	<u>\$ 345,533</u>

San Diego County Employees' Charitable Organization
Statements of Activities and Changes in Net Assets
 Years Ended December 31, 2009 and 2008

	<u>2009</u>			<u>2008</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>REVENUE</u>						
Total Support Revenue	\$ 253,361	\$ 500	\$ 253,861	\$ 266,970	\$ 400	\$ 267,370
Interest	4,234	-	4,234	6,846	-	6,846
Transfers from Temporarily Restricted	500	(500)	-	614	(614)	-
Total Revenue	<u>\$ 258,095</u>	<u>\$ -</u>	<u>\$ 258,095</u>	<u>\$ 274,430</u>	<u>\$ (214)</u>	<u>\$ 274,216</u>
 <u>EXPENSES</u>						
Board Allocations	\$ 321,713	\$ -	\$ 321,713	\$ 20,402	\$ -	\$ 20,402
Government and Other Fees	208	-	208	120	-	120
Total Expenses	<u>\$ 321,921</u>	<u>\$ -</u>	<u>\$ 321,921</u>	<u>\$ 20,522</u>	<u>\$ -</u>	<u>\$ 20,522</u>
 <u>NET ASSETS</u>						
(Decrease) Increase in Net Assets	\$ (63,826)	\$ -	\$ (63,826)	\$ 253,909	\$ (214)	\$ 253,695
Beginning Net Assets (<u>Unrestricted</u>)	<u>345,303</u>	<u>-</u>	<u>345,303</u>	<u>91,394</u>	<u>214</u>	<u>91,608</u>
Ending Net Assets	<u><u>\$ 281,477</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 281,477</u></u>	<u><u>\$ 345,303</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 345,303</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

San Diego County Employees' Charitable Organization
Statements of Cash Flows
 Years Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities:		
(Decrease) Increase in Net Assets	\$ (63,826)	\$ 253,695
<i>Adjustments to reconcile change in net assets to net cash used in operations:</i>		
Decrease in Designations Payable	(100)	(26,495)
Decrease in Accounts Payable	_____	(214)
Net Cash (Used in) Provided from Operating Activities	\$ (63,926)	\$ 226,986
Cash and Cash Equivalents — Beginning of year	345,533	118,547
Cash and Cash Equivalents — End of year	\$ 281,607	\$ 345,533

San Diego County Employees' Charitable Organization
Notes to Financial Statements
December 31, 2009 and 2008

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the San Diego County Employees' Charitable Organization (CECO) is presented to assist in understanding the financial statements of CECO. The financial statements and notes are representations of the management of CECO, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America.

Reporting Entity Activities

CECO is an incorporated, local, all volunteer, tax-exempt charitable organization dedicated to stimulate interest in the health, recreation, and human care needs of the people of San Diego County; to encourage support of organized community campaigns for established health, recreation, and human care service organizations; and to collect monies for distribution to causes approved by the Board of Directors.

Basis of Accounting and Presentation

The accompanying financial statements are presented in accordance with accrual based accounting. The financial position and activities amounts are reported as unrestricted net assets. Temporarily restricted assets are subject to donor, grantor, or other third-party restriction as to usage by CECO for specific programs or purposes. Reclassification of net assets from restricted to unrestricted is based upon the satisfaction of the purpose for which the net assets were restricted or the end of a time stipulation. There are no temporarily restricted net assets at years end.

Effective October 1, 2007, CECO changed from a September 30th fiscal year to a December 31st calendar year. This change in accounting period represents a change in accounting principles and has no material cumulative effect on the current period beginning balances. These financial statements mark the first two full years after the change in accounting periods.

Use of Estimates

In preparing the financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the reporting period. Actual results could differ from those estimates.

Liabilities

Paragraph 18 of the Financial Accounting Standards Board (FASB) Statement No. 116, Accounting for Contributions Received and Contributions Made, requires a liability to be recognized for unconditional promises made to give cash or other assets to recipients. An unconditional promise to give is recognized at the time CECO has an obligation to transfer the

San Diego County Employees' Charitable Organization
Notes to Financial Statements
 December 31, 2009 and 2008

promised assets in the future, which generally occurs when the CECO Board of Directors approves a specific amount (collectively termed "Board Allocations") or when the recipient is informed. The financial statement amounts are all current liabilities.

Expenses

According to the foregoing policy, expenses and related liability amounts are recognized when the payments of an unconditional promise to give are to be made to a recipient and the recipient is subject only to routine performance requirements. For amounts that are due in a year or less, the expense and liability amounts are measured at face value. A liability is reported for amounts that extend over more than one annual accounting period.

Revenue

Donations pledged to CECO that are unconditional promises are presented as revenue for the year the pledge is received. The related asset (cash) is presented at the present value of the estimated future cash flows as assets receivable for pledged amounts not entirely received by calendar year end. Generally, per CECO publicized comments, no pledges met this criterion for the years presented. Other donations are recorded as revenue when the assets are received or the donor's conditions are met.

NOTE B: TRUST (AGENCY) STATUS

CECO acts as an agent, trustee, or intermediary, when it collects assets and disburses them to other entities as donor Designations Due to Agencies. In these instances, CECO has little or no discretion concerning the use of the assets. When acting in this capacity, CECO neither receives nor makes a contribution as the assets are received or disbursed to another entity.

Cash and other financial assets held by CECO under such agency transactions are reported as a liability concurrently with the asset received from the donor. The Statements of Cash Flows include cash received or paid in such transactions as cash flows from operating activities.

Agency Transactions

Acting as an agent for donors, CECO disbursed the following amounts to charities in calendar years 2009 and 2008:

<u>Period</u> <u>Ending</u>	<u>Beginning</u> <u>Balance</u>	<u>Amount</u> <u>Received</u>	<u>Amount</u> <u>Disbursed</u>	<u>Ending</u> <u>Balance</u>
<i>Dec-09</i>	\$ 230	\$ -	\$ 100	\$ 130
<i>Dec-08</i>	\$ 26,725	\$ -	\$ 26,495	\$ 230

San Diego County Employees' Charitable Organization
Notes to Financial Statements
December 31, 2009 and 2008

NOTE C: MEMBER CONTRIBUTIONS

Individual contributions include member contributions. Cash contributions to CECO received through local County of San Diego employees' payroll deductions are accounted for as member contributions. The donor receives a membership in CECO with no membership privileges or services. Donations from the active employees approximated 91% and 87% of total revenue in calendar years 2009 and 2008, respectively. As a result, large reductions in the amount of funding provided by active employees would significantly affect financial operations.

Additionally, CECO's administrative functions are accomplished by CECO members who get release time from the County of San Diego during working hours, or volunteer their time to implement CECO's policy that 100% of donations to CECO goes directly to charities. Legal advisory, professional management, clerical and accounting services are donated by members who possess the related expertise. Fundraising services are also performed by members who have received expert training in the activity. Audit services and space for routine office and meeting purposes are provided by the County of San Diego. CECO does not record the value of such donations. To meet its operating purpose, CECO would need to purchase the foregoing items at considerable annual costs, if not donated.

NOTE D: INCOME TAX STATUS

The Internal Revenue Service (IRS) granted CECO an exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) based on its status as an incorporated charity. Also, CECO is not a private foundation in accordance with Section 509(a) of the Code. No unrelated business income was earned during the calendar years ended.

NOTE E: CASH AND CASH EQUIVALENTS

Cash on hand and in the bank as demand deposit accounts, and bank certificates with maturity dates at date of purchase of three months or less are defined as 'Cash' and 'Cash Equivalents'. CECO's cash balances are in demand accounts of which \$50 is required to remain on deposit for credit union membership purposes.

NOTE F: CREDIT RISK

As of December 31, 2009 and 2008, the CECO aggregated amount of deposits in its five accounts at the San Diego County Credit Union (SDCCU) are \$281,607 and \$345,533, respectively. The CECO accounts are federally insured up to the National Credit Union Share Insurance Fund of \$250,000, effective as of October 3, 2008. For December 31, 2009 and 2008, the CECO exposures (aggregate deposits over \$250,000) to credit risk are \$31,607 and \$95,533, respectively.

San Diego County Employees' Charitable Organization
Notes to Financial Statements
December 31, 2009 and 2008

NOTE G: RELATED PARTY TRANSACTIONS

The majority of CECO members, its Executive Committee, and Board of Directors are County employees. Decisions regarding donations, therefore, may be made by individuals who have contact with eligible donee organizations or individuals as a consequence of their employment with the County.

NOTE H: CECO ALLOCATIONS TO MAJOR PROGRAMS

There were no amounts allocated to CECO's Community Support Program during 2008 because CECO changed from the month of September to the month of February, effective in 2009, to allocate amounts to charities that provide services that support the County of San Diego communities. However, in 2008 CECO allocated \$20,402 to the Catholic Charities for the County of San Diego Employees Crisis Assistance Fund. The expenses related to the Board's actions are recognized in the year the Board authorizes the amounts.

SUPPLEMENTARY INFORMATION

San Diego County Employees' Charitable Organization
Schedule of Functional Expenses

December 31, 2009

<u>DESCRIPTION</u>	<u>Community Support Program</u>	<u>Employee Crisis Assistance Program</u>	<u>Total Programs</u>	<u>Administration</u>	<u>Total All Expenses</u>
Board of Directors Allocations to:					
Charities	\$ 285,726	\$ 23,000	\$ 308,726		\$ 308,726
Individuals		12,987	12,987		12,987
Government and Other Fees				\$ 208	208
Total Expenses	\$ 285,726	\$ 35,987	\$ 321,713	\$ 208	\$ 321,921

December 31, 2008

<u>DESCRIPTION</u>	<u>Community Support Program</u>	<u>Employee Crisis Assistance Program</u>	<u>Total Programs</u>	<u>Administration</u>	<u>Total All Expenses</u>
Board of Directors Allocations to Charities	\$ ---	\$ 20,402	\$ 20,402		\$ 20,402
Government and Other Fees				\$ 120	120
Total Expenses	\$ ---	\$ 20,402	\$ 20,402	\$ 120	\$ 20,522



SAN DIEGO COUNTY EMPLOYEES' CHARITABLE ORGANIZATION

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"LEND A HAND"

SCHEDULE OF CALENDAR YEAR 2009 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES

No.	Agency Name	Grant Purpose	Funding
1	Alliance for African Assistance	Desktop workstation, Scanner	\$6,299.00
2	Alpha Project for the Homeless	Laptop, Projector	\$1,900.00
3	Alpha Project for the Homeless	Ice-o-Matic Ice Machine	\$3,289.00
4	American Diabetes Association (ADA), San Diego Office	Education module booklet for 625 participants	\$4,600.00
5	Arthritis Foundation, SD Area Chapter	Medication for 7 patients	\$5,446.00
6	Aseltine School	Sports equipment	\$2,575.00
7	Asian Pacific Islander Community AIDS Project	Brochures	\$1,750.00
8	Auntie Helen's Fluff n' Fold	Laundry supplies	\$1,500.00
9	Blind Community Center of SD	Tables, Chairs, Table truck	\$1,990.00
10	Borrego Springs Senior Center	Supplement senior nutrition program	\$2,500.00
11	Boys & Girls Clubs of Oceanside	Wall mount baskets w/backboards and flexible rims	\$5,600.00
13	Catholic Charities Diocese of San Diego	3 computers, 3 printers, and 1 pallet jack	\$3,810.00
12	Catholic Charities*	Employee Crisis Fund	\$50,000.00
14	Chicano Federation of San Diego County, Inc.	Lanterns, Camp chairs, Roll table, Canopy, Security belt	\$1,008.45
15	Child Abuse Prevention Foundation	5 Laptops for former foster youth	\$5,000.00
16	Christie's Place	Diapers, Adult hygiene products, Infant hygiene products	\$7,500.00
17	Chula Vista Veterans Home Support Foundation	Walker, Restorator, Lamar Air Force	\$2,000.00
18	College Opportunity Foundation	Textbooks for 1 student	\$1,000.00
19	Community Youth Athletic Center (CYAC), Inc.	Computer, Projector, Projector screen	\$3,000.00
20	CRASH, Inc.	30 armless stacking chairs	\$1,070.00
21	CRASH, Inc.	Freezer	\$3,857.44
22	Crisis House	Food for homeless	\$3,000.00
23	Ecumenical Council of San Diego County	Security camera surveillance system	\$7,000.00
24	Elder Law & Advocacy	1 laptop computer, 1 portable printer	\$1,216.00
25	ElderHelp of San Diego	1 desktop computer	\$670.00
26	Emilio Nares Foundation	Fuel	\$5,000.00
27	Fallbrook Food Pantry	15 weeks of fresh produce & milk	\$4,500.00
28	Fallbrook Gem and Mineral Society	Chairs and a desk	\$1,000.00
29	Family Health Centers of San Diego (FHCS)	LEEP Machine	\$4,800.00
30	Family Health Centers of San Diego (FHCS)	Gynecology procedure bed	\$7,736.00
31	Friends of Scott Foundation	Weekend food supplies for parents staying w/children at oncology	\$1,500.00
32	Home of Guiding Hands	Furniture, Appliances	\$5,000.00
33	Home Start, Inc.	Bilingual parenting education books	\$2,500.00

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS SCHEDULE



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SCHEDULE OF CALENDAR YEAR 2009 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES (continued)

No.	Agency Name	Grant Purpose	Funding
34	Horsemanship for the Handicapped	HDR close contact or saddle, Leathers, 8 helmets, 4 horse ties	\$2,450.00
35	Jewish Family Service of San Diego	4 medial alert systems	\$2,400.00
36	Jewish Family Service of San Diego	Hot meal travel containers	\$2,827.00
37	Julian Pathways - Julian Union School District	Healthy snacks and coffee for parenting classes	\$2,500.00
38	Live and Let Live Alano Club	36 upholstered stacking side chairs	\$1,655.00
39	Magdalena Ecke Family YMCA	1 Macintosh laptop	\$999.00
40	Mama's Kitchen	Food	\$2,500.00
41	Mountain Health & Community Services, Inc.	Medications for the uninsured (Mountain Empire)	\$2,000.00
42	Mountain Health & Community Services, Inc.	Medications for the uninsured (Alpine)	\$2,000.00
43	Mountain Health & Community Services, Inc.	Medications for the uninsured (Campo)	\$2,000.00
44	Neighborhood Healthcare	Dental equipment	\$5,245.00
45	New Seasons Church	Pantry food, Hot meal groceries	\$2,000.00
46	Nile Sisters Development Initiative	40 car seats, 1 copier, 1 fax	\$4,500.00
47	North County Interfaith Council, Inc. dba Interfaith Community Services	Food	\$2,000.00
48	North County Interfaith Council, Inc. dba Interfaith Community Services	Grab bars	\$2,019.00
49	Operation Samahan, Inc.	Dental equipment, Compressor unit, Vacuum system	\$9,247.00
50	Parkinson's Disease Association of San Diego	Respite care	\$3,600.00
51	Playwrights Project	Student tickets only	\$1,000.00
52	Rady Children's Hospital-San Diego	2 tables, 2 CPR mannequins, 2 CPR prompt mannequins, Digital camera, Elmo camera	\$4,050.00
53	Rancho Coastal Humane Society	Flea treatment, Vaccines, Microchip, Spay/neuter	\$2,500.00
54	Rebuilding Together San Diego	Box truck	\$10,000.00
55	Redwood Senior Homes & Services dba Redwood Elderlink	E-call monitor system, Wander guard bracelets	\$6,746.17
56	Renewing Life, Inc.	1 pallet jack, 1 two-wheeler dolly	\$725.00
57	Richard's Place, Inc.	1 Desktop computer, Meals	\$4,500.00
58	San Diego Family Care dba Linda Vista Health Care Center	Prescriptions for uninsured children	\$5,000.00
59	San Diego Rescue Mission	25 mattresses for recovery center	\$3,075.00
60	San Diego Unified School District	Toothbrushes	\$1,000.00
61	San Diego Youth & Community Services	Food for teens in emergency shelter & street outreach	\$4,000.00
62	SD Black Nurses Association, Inc.	Medical supplies	\$2,620.00



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SCHEDULE OF CALENDAR YEAR 2009 ALLOCATIONS AUTHORIZED BY THE BOARD OF DIRECTORS FOR DISBURSEMENT TO SAN DIEGO COUNTY COMMUNITY AGENCIES (continued)

No.	Agency Name	Grant Purpose	Funding
63	SD County Office of Education	Dental supplies, Toothbrushes	\$4,000.00
64	SD Habitat for Humanity	Building materials for construction of an affordable home	\$5,000.00
65	SD Humane Society and SPCA	Pet bedding	\$1,000.00
66	Senior Community Centers	Food	\$5,000.00
67	Sky Hunters Raptor Rehabilitation and Education	Freezer	\$1,000.00
68	Special Delivery San Diego	Food	\$2,000.00
69	St. Vincent de Paul Village, Inc.	Meals for residents of FLC	\$5,000.00
70	St. Vincent de Paul Village, Inc.	Autoclave/Sterilizer, Exam table	\$10,000.00
71	Stepping Higher Inc.	Feed 30 families a week for 24 weeks	\$2,500.00
72	Stepping Stone of San Diego, Inc.	Food	\$1,500.00
73	Stepping Stone of San Diego, Inc.	Nutritional food, Recovery books, Supplies, DVDs, Hygiene kits, Curriculums	\$10,000.00
74	The Elizabeth Hospice	Bereavement & counseling room furniture	\$3,615.00
75	The George G. Glenner Alzheimer's Family Centers, Inc.	Bookcase, Table, Chair, Desk, File Cabinet	\$1,235.18
76	The George G. Glenner Alzheimer's Family Centers, Inc.	Respite care	\$3,100.00
77	The Salvation Army	Clothes, Bedding, Towels, Cooking Utensils, Hygiene products	\$1,500.00
78	The SD Council on Literacy	3 months of books for sessions w/incarcerated teenage girls	\$1,960.00
79	The Twelfth Step House of San Diego, Inc.	Reach in refrigerator	\$1,875.00
80	Townspople	Blankets, Pillows, Bed linen sets	\$2,300.00
81	UCSD Student-Run Free Clinic	Spirometer	\$2,429.00
82	UCSD Student-Run Free Clinic	Obturation unit	\$3,060.00
83	UCSD Student-Run Free Clinic Project	Diabetes test strips	\$3,000.00
84	United African American Ministerial Action Coalition	Sony desktop computer	\$1,000.00
85	United Through Reading	Mailers, Mini-DVDs, DVD holders	\$816.00
86	Urban Corps of San Diego	Outfit for 18 members	\$1,000.00
87	Vista Community Clinic	5 oto-ophthalmology wall units	\$2,975.00
88	Vista/Oceanside Meals on Wheels	Brown bags/lunches	\$848.64
89	YMCA of San Diego County	Activity supplies	\$2,000.00
90	YWCA of San Diego County	Food for Becky's house emergency shelter	\$9,000.00

TOTAL \$343,488.88

CECO Schedule of 2008 Designations Payments

No.	Agency	Address	Amount
1	Volunteers in Probation	9444 Balboa Ave #500 San Diego, CA 92123	130.00
2	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	52.00
3	Fostering Opportunities Dollars for Scholarships	5054 Narragansett Ave San Diego, CA 92107	387.00
4	St Augustine High School	3266 Nutmeg St. San Diego, CA 92104	257.00
5	Meals on Wheels	270 'F' St. Chula Vista, CA 91910-2815	128.00
6	Volunteers In Probation, Inc	9444 Balboa Ave #500 San Diego, CA 92123	78.00
7	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	130.00
8	American Cancer Society Border Sierra Region	2655 Camino del Rio North, Ste. 100 San Diego, CA 92108	2600.00
9	Habitat for Humanity International-San Diego Affiliate	10222 San Diego Mission Rd San Diego, CA 92108	520.00
10	Mama's Kitchen	1875 Second Ave. San Diego, CA 92101	143.00
11	Salvation Army	2799 Health Center Dr. San Diego, CA 92123	250.00
12	San Diego Humane Society	887 Sherman St San Diego, CA 92110	250.00
13	San Diego Youth & Community Service	3255 Wing St. San Diego, CA 92110	130.00
14	Horizon Hospice	13053 Poway Rd. Suite A Poway, CA 92064	260.00
15	Boy's and Girls Club of National City	1430 "D" Ave, National City, CA 91950	1020.72
16	National Multiple Sclerosis Society Pacific Coast Chapter	5950 La Place Ct. Suite 200 Carlsbad, CA 92008-8852	100.00
17	Crohn's & Colitis Foundation of America	3935 First Ave. 2nd Flr San Diego, CA 92103	100.00
18	Southern Caregiver Resource Center	3675 Ruffin Rd. Suite 230, San Diego, CA 92123	312.00
19	Hospice of San Diego	4311 3rd Ave. San Diego, CA 92103	156.00
20	Volunteers in Probation, Inc	9444 Balboa Ave #500 San Diego, CA 92123	52.00
21	Volunteers in Probation, Inc	9444 Balboa Ave #500 San Diego, CA 92123	130.00
22	Girl Scouts San Diego Imperial Council	1231 Upas St. San Diego, CA 92103	130.00
23	Horsemanship for the Handicap	10400 Russell Road La Mesa, CA 91941	520.00
24	St Vincent De Paul Village	3350 E Street San Diego, CA 92102	115.00
25	Burn Institute	8825 Aero Drive, Suite 200 San Diego, CA 92123	690.00
26	Parkinson's Disease Assn. of San Diego	8555 Aero Drive, Suite 308 San Diego, CA 92123	1150.00
27	Parkinson's Disease Assn. of San Diego	8555 Aero Drive, Suite 308 San Diego, CA 92123	182.00
28	Catholic Charities (Government Employees Crisis Fund)	349 Cedar St San Diego, CA 92101	50.00
29	Volunteers in Probation, Inc (Reflections Central)	9444 Balboa Ave #500 San Diego, CA 92123	130.00

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS SCHEDULE

CECO Schedule of 2008 Designations Payments *(continued)*

No.	Agency	Address	Amount
30	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	14.00
31	Barrio Station	2175 Newton San Diego, CA 92113	130.00
32	Central Region Mid-City	1750 5th Ave. San Diego, CA 92101	36.40
33	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	120.00
34	Volunteers in Probation, Inc (Reflections Central)	9445 Balboa Ave #500 San Diego, CA 92123	130.00
35	American Red Cross	3650 Fifth Avenue San Diego, CA 92103	1300.00
36	The Center (6204)	3909 Centre Street, San Diego, CA 92103	1300.00
37	California Job's Daughters Foundation	C/O Bethel No. 40 1895 Camino del Rio South San Diego, CA 92108-3683	125.00
38	Job's Daughters	Bethel No. 40 1895 Camino del Rio South San Diego, CA 92108-3683	500.00
39	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	38.00
40	Volunteers in Probation, Inc (Youth Day Center Central)	9444 Balboa Ave #500 San Diego, CA 92123	125.00
41	Children In Need	3255 Camino del Rio South San Diego, CA 92108	52.00
42	Sky Hunters	Po Box 1275 Lakeside, CA 92040	130.00
43	Volunteers in Probation, Inc (Reflections Central)	9444 Balboa Ave #500 San Diego, CA 92123	130.00
44	National Multiple Sclerosis Society	5950 La Place Ct., Suite 200 Carlsbad, CA 92008-8852	125.00
45	Parkinson's Disease Assn. of San Diego	8555 Aero Drive, Suite 308 San Diego, CA 92123	125.00
46	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	130.00
47	The Vision of Children Foundation	12671 High Bluff Drive, Suite 300 San Diego, CA 92130	104.00
48	NAMI San Diego	4480 30th Street San Diego, CA 92116	50.00
49	Volunteers in Probation, Inc (Reflections Central)	9447 Balboa Ave #500 San Diego, CA 92123	260.00
50	The Juvenile Court Book Club	PO Box 1647 Rancho Santa Fe, CA 92067	75.00
51	San Diego Council on Literacy	2515 Camino del Rio South #111 San Diego, CA 92108	75.00
52	St. Vincent de Paul Village. Inc	3351 E Street San Diego CA 92102	130.00
53	Family health Center of San Diego	823 Gateway Center San Diego, CA 92102	130.00
54	Volunteers in Probation, Inc (Reflections Central)	9444 Balboa Ave #500 San Diego, CA 92123	52.00
55	Legal Aid Society of San Diego	102 South Euclid Avenue San Diego, CA 92114	1040.00
57	Monarch School	808 W. Cedar St., San Diego, CA 92101	130.00
58	Girl Scouts San Diego Imperial Council	1231 Upas St. San Diego, CA 92103	48.00

CECO Schedule of 2008 Designations Payments *(continued)*

No.	Agency	Address	Amount
59	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	220.00
60	Hospice of San Diego	4311 Third Ave. San Diego, CA 92103	250.00
61	San Diego Chapter Autism Society of America	PO Box 420908 San Diego, CA 92124	390.00
62	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	260.00
63	San Diego Humane Society & SPCA	5500 Gaines Street San Diego CA 92110-2572	76.00
64	San Diego Youth & Community Services Inc.	3255 Wing Street San Diego, CA 92110	130.00
65	Bonita Road Christian School	73 Bonita Rd Chula Vista, CA 91910	156.00
66	Volunteers in Probation, Inc (Reflections Central)	9449 Balboa Ave #500 San Diego, CA 92123	50.00
67	San Pasqual Academy Foundation	3589 4th Avenue San Diego, CA 92103	380.00
68	Volunteers in Probation Inc	8376 Hercules Street La Mesa, CA 91942	20.00
69	St Augustine High School	3266 Nutmeg St. San Diego, CA 92104	260.00
70	School of the Madeleine	1875 Illion St San Diego, CA 92110	52.00
71	Alpine Kiwanis Foundation (Neighborhoods for Kids)	PO Box 704 Alpine, CA 91903	130.00
72	The Center (6204)	3909 Centre Street, San Diego, CA 92103	308.00
73	Children In Need	1701 Mission Ave. Oceanside, CA 92054	260.00
74	San Diego Rescue Mission	120 Elm St. San Diego, CA 92101	500.00
75	Alpine Kiwanis Foundation (Neighborhoods for Kids)	P.O. Box 704 Alpine, CA 91903	36.40
76	Miramar Ranch Family Faculty Assn.	10770 Red Cedar Dr. San Diego, CA 92131	364.00
77	MAAC Project	2345 E. 8th St. National City, CA 91950	78.00
78	Mama's Kitchen	1875 Second Ave. San Diego, CA 92101	250.00
79	Children In Need	3255 Camino del Rio South San Diego, CA 92108	52.00
80	Dental Health Initiative Share the Care	San Diego Dental Health Foundation 1275 W. Morena Blvd., Suite B San Diego, CA 92110	130.00
81	The Gleaning Field	4140 Oceanside Bldg Oceanside, CA 92056-6005	104.00
82	Volunteers in Probation, Inc (Reflections Central)	9451 Balboa Ave #500 San Diego, CA 92123	50.00
83	Volunteers In Probation, Inc for Camp Barrett	9444 Balboa Ave #500 San Diego, CA 92123	250.00
84	St Augustine High School	3266 Nutmeg St. San Diego, CA 92104	130.00
85	St. Didacus Parish School	4630 34th St. San Diego, CA 92116	130.00
86	St. Patrick's Parish School	3583 30th St. San Diego, CA 92104	130.00

CECO Schedule of 2008 Designations Payments *(continued)*

No.	Agency	Address	Amount
87	La Jolla Youth Soccer League (Scholarship Program)	3908 Torrey Pines Rd. La Jolla, CA 921037	130.00
88	Nomads Soccer Club (scholarship Program)	7660 Fay Ave. #113 La Jolla, CA 92037	130.00
89	Volunteers in Probation, Inc	9444 Balboa Ave #500 San Diego, CA 92123	130.00
90	Volunteers in Probation, Inc (Reflections Central)	9444 Balboa Ave #500 San Diego, CA 92123	50.00
91	Linda Vista Health Clinic	6973 Linda Vista Rd San Diego, CA 92111	650.00
92	San Diego Regional Energy Office	8690 Balboa Ave. Suite 100 San Diego, CA 92123-1502	791.50
93	Easy Does It Riders Group/Lemon Grove Alano Club	6901 Central Ave. Lemon Grove, CA 91945 Attention: Wayne Richard	55.00
94	Alpha Project	3737 Fifth Avenue Suite 203 San Diego CA 92103	130.00
95	Braille Institute	4555 Executive Drive San Diego, CA 92121	130.00
96	Mama's Kitchen	1875 Second Ave. San Diego, CA 92101	130.00
97	Volunteer San Diego	4699 Murphy Canyon Rd San Diego, CA 92123	260.00
98	Grossmont Hospital Foundation/Our Best Friend Therapy Dogs	5555 Grossmont Center Dr. La Mesa, CA 91942	73.00
99	Casa De Amparo	4070 Mission Ave Oceanside, CA	130.00
100	California Black Health Network	7851 Mission Center Court, Suite 260 San Diego, CA 92108	625.00
101	Volunteers in Probation, Inc	9446 Balboa Ave #500 San Diego, CA 92123	130.00
102	Volunteers in Probation, Inc (Reflections Central)	9450 Balboa Ave #500 San Diego, CA 92123	120.00
103	The Gleaning Field	4141 Oceanside Bldg Oceanside, CA 92056-6005	260.00
104	San Diego State University Foundation - June Burnett Institute	6310 Alvarado Court San Diego, CA 92120-4902	130.00
105	New Birth - NBC9	6035 University Ave, Ste 21 San Diego, CA 92115	55.00
106	St. Vincent de Paul Village. Inc	3350 E Street San Diego, CA 92102	130.00
107	Girl Scouts San Diego Imperial Council	1231 Upas St. San Diego, CA 92103	260.00
108	Canine Companions for Independence - Southwest Regional Center	PO Box 4568 Oceanside, CA 92052	92.00
TOTAL			<u>\$26,495.02</u>