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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 07-01-2011 and ending 06-30-2012

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
3200 MOTOR AVE

City or town, state or country, and ZIP + 4
LOS ANGELES, CA 90034

D Employer identification number
95-1647832

E Telephone number
(310)836-1223

G Gross receipts $ 40,918,868

F Name and address of principal officer
ELIAS LEFFERMAN
3200 MOTOR AVE
LOS ANGELES, CA 90034

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW VISTADELMAR ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1908

M State of legal domicile CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROVIDE VARIOUS SERVICES FOR AT-RISK AND ABUSED CHILDREN

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	50
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	50
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	**5**	596
6	Total number of volunteers (estimate if necessary)	**6**	300
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	36,008,415	25,285,721
	9 Program service revenue (Part VIII, line 2g)	1,392,120	9,851,572
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	903,637	991,670
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	225,425	85,967
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,529,597	36,214,930
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	32,578	40,676
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	24,853,253	26,869,990
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶925,255		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	9,819,241	10,258,089
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	34,705,072	37,168,755
	19 Revenue less expenses Subtract line 18 from line 12	3,824,525	-953,825

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	76,167,344	71,904,498
	21 Total liabilities (Part X, line 26)	4,747,530	4,311,554
	22 Net assets or fund balances Subtract line 21 from line 20	71,419,814	67,592,944

Part II Signature Block

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

Sign Here

****** 2013-02-13
Signature of officer Date

DONALD MCLELLAN EXECUTIVE VICE PRESIDENT
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ RICHARD L RUVELSON | Date | Check if self-employed ▶☐ | Preparer's taxpayer identification number (see instructions) P00234075

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ GREEN HASSON & JANKS LLP
10990 WILSHIRE BLVD 16TH FLOOR
LOS ANGELES, CA 900243929

EIN ▶ 95-1777440

Phone no ▶ (310) 873-1600

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 to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

TO PROVIDE COMPREHENSIVE, FAMILY-CENTERED SOCIAL, EDUCATIONAL AND BEHAVIORAL HEALTH SERVICES THAT ENCOURAGE CHILDREN, ADOLESCENTS AND THEIR FAMILIES TO LEAD SELF RELIANT, STABLE AND PRODUCTIVE LIVES

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 ☑ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 9,596,521 including grants of $) (Revenue $ 8,654,220)

THE VISTA SCHOOL PROVIDES AN ACADEMIC AND SOCIAL SKILLS LEARNING ENVIRONMENT THAT ENGAGES PARENTS AND CHILDREN IN MEETING INDIVIDUAL STUDENT NEEDS IN A STRUCTURED SETTING OUR STAFF INCLUDES CREDENTIALED TEACHERS, ACCREDITED INSTRUCTORS, BEHAVIORAL SPECIALISTS AND CLINICIANS ALL VISTA SCHOOL PROGRAMS ARE STATE CERTIFIED AND ACCREDITED BY THE WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES (WASC) VISTA SCHOOL PROGRAMS INCLUDE THE BARON SCHOOL FOR EXCEPTIONAL CHILDREN (THERAPEUTIC PRE-SCHOOL AND ELEMENTARY SCHOOL FOR CHILDREN AGES 3 - 11 ON THE AUTISM SPECTRUM), AN ELEMENTARY SCHOOL FOR CHILDREN GRADES 3 - 8 WITH LEARNING DISABILITIES/EMOTIONAL CHALLENGES, A MIDDLE SCHOOL FOR CHILDREN GRADES 8 - 10 WITH LEARNING DISABILITIES AND SOCIAL/EMOTIONAL/BEHAVIORAL ISSUES, A HIGH SCHOOL FOR STUDENTS IN 10TH GRADE AND ABOVE, PROVIDING ACADEMIC CURRICULUM LEADING TO A HIGH SCHOOL DIPLOMA AS WELL AS VOCATIONAL TRAINING AND INDEPENDENT LIFE SKILLS, THE AFTER SCHOOL PROGRAM FOR SPECIAL NEEDS CHILDREN AGES 3 - 11, AND VISTA'S INSPIRE PROGRAMS WHICH OFFER BAR/BAT MITZVAH TRAINING CLASSES, MUSICAL THEATER, AND RELIGIOUS SCHOOLING FOR CHILDREN WITH AUTISM SPECTRUM DISORDER AND OTHER SPECIAL NEEDS

4b (Code) (Expenses $ 8,942,801 including grants of $) (Revenue $)

VISTA DEL MAR'S OUTPATIENT DIVISION PROVIDES A WIDE RANGE OF COUNSELING SERVICES HELP IS AVAILABLE THROUGH CHILD AND FAMILY COUNSELING SERVICES (FAMILY AND INDIVIDUAL THERAPY, TRAUMA RECOVERY PROGRAM), A WIDE VARIETY OF CLASSES AND WORKSHOPS FOR PARENTS AND CAREGIVERS, AND PSYCHOLOGICAL ASSESSMENT SERVICES FOR CHILDREN AND ADOLESCENTS THE AGENCY ALSO OFFERS SUPERVISED TRAINING PROGRAMS FOR MENTAL HEALTH AND CHILD DEVELOPMENT STUDENTS AND PROFESSIONALS, INCLUDING INTERNSHIPS, POSTGRADUATE AND POST DOCTORAL FELLOWSHIPS, AND THE GRADUATE CENTER WHICH OFFERS A PH D /PSY D PROGRAM IN CLINICAL CHILD/ADOLESCENT PSYCHOLOGY

4c (Code) (Expenses $ 8,369,262 including grants of $) (Revenue $)

VISTA DEL MAR'S COMMUNITY BASED SERVICES PROVIDE A BROAD SPECTRUM OF SERVICES FOR CHILDREN, ADOLESCENTS, YOUNG ADULTS AND FAMILIES THE AGENCY, STATE-LICENSED AND COUNCIL ON ACCREDITATION ACCREDITED, PLACES MORE THAN 150 ADOPTED CHILDREN EACH YEAR VISTA ALSO EVALUATES, SELECTS, AND MONITORS QUALIFIED FOSTER CARE PARENTS FOR CHILDREN UP TO 18 YEARS OF AGES PREVENTION AND EARLY INTERVENTION SERVICES ARE OFFERED THROUGH OUR PARENT AND TEACHER COUNSELING AND EDUCATION PROGRAMS AT MANY LOS ANGELES AND SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT SCHOOLS, AND TEEN PARENT SUPPORT PROGRAMS ARE PROVIDED AT LOCAL HIGH SCHOOLS THE AGENCY'S HOME-SAFE DIVISION PROVIDES CHILD CARE AND PROVIDER TRAINING FOR STATE-LICENSED FAMILY CHILD CARE HOMES, IN-HOME FAMILY SERVICES FOR FAMILIES WITH YOUNG CHILDREN WHO ARE AT-RISK FOR CHILD ABUSE AND NEGLECT, EARLY HEAD START PROGRAMS, AND SCHOOL READINESS PROGRAMS FOR CHILDREN FROM 0 - 5 YEARS OF AGE INTENSIVE IN-HOME SERVICES ARE PROVIDED VIA THE AGENCY'S CONNECTIONS/WRAPAROUND PROGRAM, WHICH BUILDS UPON A FAMILY'S STRENGTHS AND SUPPORT SYSTEMS, OUR MULTIDISCIPLINARY ASSESSMENT TEAM, WHICH ASSURES THAT ALL CHILDREN NEWLY DETAINED BY THE DEPARTMENT OF CHILDREN & FAMILY SERVICES RECEIVE A COMPREHENSIVE MENTAL HEALTH AND PSYCHOLOGICAL ASSESSMENT, AND CHILDREN'S SYSTEM OF CARE, WHICH PROVIDES STRENGTH BASED, FAMILY CENTERED SUPPORT TO CHILDREN WITH SERIOUS EMOTIONAL PROBLEMS

(Code) (Expenses $ 5,454,128 including grants of $ 40,676) (Revenue $ 1,197,352)

VISTA'S RESIDENTIAL SERVICES PROVIDE A SAFE AND CARING HOME-LIKE LIVING ENVIRONMENT WITHIN A COMPREHENSIVE TREATMENT SETTING OUR PROGRAM HELPS CHILDREN TO RETURN SAFELY TO THEIR HOME, SCHOOL, AND COMMUNITY THE AGENCY HAS A 24-BED RESIDENTIAL TREATMENT PROGRAM FOR ADOLESCENT BOYS AND GIRLS, STAFFED WITH A SKILLED TEAM OF CLINICAL SOCIAL WORKERS, PSYCHIATRISTS, YOUTH DEVELOPMENT COUNSELORS, RECREATIONAL THERAPISTS, LIFE SKILLS SPECIALISTS AND PARENT SUPPORT STAFF VISTA DEL MAR ALSO HAS A 24-BED SPECIAL CARE FACILITY, A SELF-CONTAINED UNIT DESIGNED TO TREAT THE COMMUNITY'S MOST EMOTIONALLY AND BEHAVIORALLY CHALLENGED MALE YOUTH AGES 12 - 18

4d Other program services (Describe in Schedule O)

(Expenses $ 5,454,128 including grants of $ 40,676) (Revenue $ 1,197,352)

4e **Total program service expenses** ▶ $ 32,362,712

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	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 owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	**35a**		No
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	**1a**	181		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**		
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	**2a**	596		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?			**4a**		No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			**8**		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			**9a**		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			**9b**		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	**11a**				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			**13a**		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**				
c	Enter the aggregate amount of reserves on hand	**13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			**14b**		

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

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	50		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	50		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		No
6	Did the organization have members or stockholders?		6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		No

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

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

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 Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☑ Own website ☐ Another's website ☑ Upon request

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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

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

Check if Schedule O contains a response to any question 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, and **current** key employees 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, or 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 organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b **Sub-Total**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								1,042,856	0	221,083

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 ▶ 5

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**	Yes	
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*	**4**	Yes	
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*	**5**		No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ED GRUSH GENERAL CONTRACTOR INC 3236 EAST WILLOW STREET SIGNAL HILL, CA 90755	DESIGN & CONSTRUCTION	1,412,431
DGMS LLC 15325 ORANGE AVE D5 PARAMOUNT, CA 90723	TRANSPORTATION	1,229,684
JB COUNSELING & CONSULTING INC 11222 S LA CIENEGA BLVD 115 INGLEWOOD, CA 90304	CLIENT CASEWORK SERVICES	195,030
HILL FARRER & BURRILL LLP 300 S GRAND AVE 37TH FL LOS ANGELES, CA 90071	ATTORNEY SERVICES	193,056
VICTOR CORONA GENERAL CONTRACTOR INC 4101 MARCASEL AVE LOS ANGELES, CA 90066	MAINTENANCE	175,200

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 ▶ 5

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a 1,760				
	b	Membership dues	1b				
	c	Fundraising events	1c 267,814				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 20,922,715				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 4,093,432				
	g	Noncash contributions included in lines 1a-1f $ 615,873					
	h	**Total.** Add lines 1a-1f		25,285,721			
			Business Code				
Program Service Revenue	2a	SCHOOL DISTRICT FEES	900099	8,654,220	8,654,220		
	b	CLIENT SERVICE FEES	900099	709,183	709,183		
	c	PRIVATE ADOPTION	900099	420,602	420,602		
	d	SEMINAR INCOME	900099	53,584	53,584		
	e	VISTA INSPIRE	900099	13,983	13,983		
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		9,851,572			
	3	Investment income (including dividends, interest and other similar amounts)		974,209			974,209
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		437			437
			(i) Real	(ii) Personal			
	6a	Gross rents	48,738				
	b	Less rental expenses	0				
	c	Rental income or (loss)	48,738				
	d	Net rental income or (loss)		48,738			48,738
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	4,083,515	540,000			
	b	Less cost or other basis and sales expenses	4,066,054	540,000			
	c	Gain or (loss)	17,461	0			
	d	Net gain or (loss)		17,461			17,461
Other Revenue	8a	Gross income from fundraising events (not including $ 267,814 of contributions reported on line 1c) See Part IV, line 18	a 97,884				
	b	Less direct expenses	b 97,884				
	c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory					
		Miscellaneous Revenue	Business Code				
	11a	MISCELLANEOUS	900099	33,884			33,884
	b	THRIFT STORE	900099	2,908			2,908
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		36,792			
	12	**Total revenue.** See Instructions		36,214,930	9,851,572	0	1,077,637

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to 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	40,676	40,676		
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	385,103	346,077	31,186	7,840
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	19,182,006	17,238,141	1,553,358	390,507
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,291,410	1,989,599	257,161	44,650
9	Other employee benefits	3,588,641	3,115,965	402,748	69,928
10	Payroll taxes	1,422,830	1,235,423	159,682	27,725
11	Fees for services (non-employees)				
a	Management				
b	Legal	275,417		275,417	
c	Accounting	80,450		80,450	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	23,086		23,086	
g	Other	1,838,639	1,188,732	509,393	140,514
12	Advertising and promotion	3,285	2,535	526	224
13	Office expenses	741,771	404,896	204,277	132,598
14	Information technology				
15	Royalties . .				
16	Occupancy	1,560,906	1,319,363	203,243	38,300
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	222,985	131,818	45,606	45,561
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	574,079	474,271	98,064	1,744
23	Insurance	231,060	207,645	18,711	4,704
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	DIRECT SERVICES	1,710,269	1,710,269		
b	TRANSPORTATION	1,648,681	1,643,121	4,971	589
c	FOOD AND PROVISIONS	992,615	992,615		
d	PROGRAM SUPPLIES	224,731	224,731		
e					
f	All other expenses	130,115	96,835	12,909	20,371
25	**Total functional expenses.** Add lines 1 through 24f	37,168,755	32,362,712	3,880,788	925,255
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		2,594,449	1	3,078,575
	2	Savings and temporary cash investments		599,160	2	42,588
	3	Pledges and grants receivable, net		4,902,782	3	5,720,292
	4	Accounts receivable, net		10,153,376	4	6,606,451
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		143,699	7	61,464
	8	Inventories for sale or use		4,239	8	4,239
	9	Prepaid expenses and deferred charges		339,443	9	265,442
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 24,381,990			
	b	Less accumulated depreciation	10b 12,748,896	10,921,564	10c	11,633,094
	11	Investments—publicly traded securities		42,521,508	11	40,327,935
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		3,987,124	15	4,164,418
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		76,167,344	16	71,904,498
Liabilities	17	Accounts payable and accrued expenses		3,679,571	17	3,238,550
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		1,067,959	25	1,073,004
	26	**Total liabilities.** Add lines 17 through 25		4,747,530	26	4,311,554
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		56,930,288	27	52,843,395
	28	Temporarily restricted net assets		10,791,762	28	10,055,017
	29	Permanently restricted net assets		3,697,764	29	4,694,532
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		71,419,814	33	67,592,944
	34	Total liabilities and net assets/fund balances		76,167,344	34	71,904,498

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	36,214,930
2	Total expenses (must equal Part IX, column (A), line 25)	2	37,168,755
3	Revenue less expenses Subtract line 2 from line 1	3	-953,825
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	71,419,814
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-2,873,045
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	67,592,944

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ 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? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis			
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?	3a	Yes	
b	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 . .	3b	Yes	

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	35,351,722	31,696,894	31,608,653	36,008,415	25,285,721	159,951,405
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	35,351,722	31,696,894	31,608,653	36,008,415	25,285,721	159,951,405
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						159,951,405

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	35,351,722	31,696,894	31,608,653	36,008,415	25,285,721	159,951,405
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,736,019	934,579	744,673	933,649	1,023,384	5,372,304
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	93,550	66,609	216,402	158,194	36,792	571,547
11 **Total support** (Add lines 7 through 10)						165,895,256

12	Gross receipts from related activities, etc (See instructions)	12	17,358,261

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14	96 420 %
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15	96 540 %

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% support test—2010.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

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

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2011.** 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—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

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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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 ☐ Yes ☐ 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 pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 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	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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 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 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 XIV

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 XIV 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 XIV

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	3,887,680	3,133,657	2,329,175	2,329,175	
b Contributions	1,000,000	2,009	551,109		
c Investment earnings or losses	-68,241	752,014	253,373		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	4,819,439	3,887,680	3,133,657	2,329,175	

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶ 81 000 %
- c Term endowment ▶ 19 000 %

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	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. 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		2,019,157		2,019,157
b Buildings		17,753,712	9,560,338	8,193,374
c Leasehold improvements		593,253	421,123	172,130
d Equipment		2,509,565	2,148,484	361,081
e Other		1,506,303	618,951	887,352
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				11,633,094

Part VII Investments—Other Securities. 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		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN CHARITABLE REMAINDER TRUST	3,327,179
(2) BENEFICIAL INTEREST IN PERPETUAL TRUST	812,239
(3) DEPOSITS	25,000
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	4,164,418

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
GIFT ANNUITY PAYABLE	1,007,238
ACCRUED PENSION COSTS	65,766
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	1,073,004

2. Fin 48 (ASC 740) Footnote In Part XIV, 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 (ASC740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	36,214,930
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	37,168,755
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-953,825
4	Net unrealized gains (losses) on investments	4	-1,706,318
5	Donated services and use of facilities	5	-590
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-1,166,137
9	Total adjustments (net) Add lines 4 - 8	9	-2,873,045
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-3,826,870

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	33,800,639
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	-1,706,318		
b	Donated services and use of facilities	2b	481,840		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	-1,166,727		
e	Add lines **2a** through **2d**			2e	-2,391,205
3	Subtract line **2e** from line **1**			3	36,191,844
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	23,086		
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	23,086
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	36,214,930

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	37,627,509
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	481,840		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	481,840
3	Subtract line **2e** from line **1**			3	37,145,669
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	23,086		
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	23,086
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	37,168,755

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE ENDOWMENT FUNDS ARE FOR THE SUPPORT OF THE AGENCY-WIDE ORGANIZATION'S PROGRAMS
PART XI, LINE 8 - OTHER ADJUSTMENTS		CHANGE IN ANNUITIES PAYABLE -144,275 CHANGE IN THE VALUE OF CHARITABLE REMAINDER TRUST 266,537 CHANGE IN THE VALUE OF PERPETUAL TRUST -3,232 DIFFERENCE IN THE IN-KIND REVENUE AND EXPENSES 590 CHANGE IN MENTAL HEALTH RESERVE -1,285,757 TOTAL TO SCHEDULE D, PART XI, LINE 8 -1,166,137
PART XII, LINE 2D - OTHER ADJUSTMENTS		CHANGE IN THE VALUE OF CHARITABLE REMAINDER TRUST -3,232 CHANGE IN THE VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUST 266,537 CHANGE IN ANNUITIES PAYABLE -144,275 CHANGE IN MENTAL HEALTH RESERVE -1,285,757

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and e-mail solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
Total . . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

Revenue / Direct Expenses		(a) Event #1 CARNIVAL (event type)	(b) Event #2 WINE TASTING EVENT (event type)	(c) Other Events 3 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	117,488	78,210	170,000	365,698
	2 Less Charitable contributions	72,897	54,513	140,404	267,814
	3 Gross income (line 1 minus line 2)	44,591	23,697	29,596	97,884
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes	2,885		1,463	4,348
	6 Rent/facility costs	13,103		20,952	34,055
	7 Food and beverages	874	13,108		13,982
	8 Entertainment	7,715			7,715
	9 Other direct expenses	20,014	10,588	7,182	37,784
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(97,884)
	11 Net income summary Combine lines 3 and 10 in column (d) ▶				0

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.

Revenue / Direct Expenses		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary Combine lines 1 and 7 in 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

a	The organization's facility	**13a**	
b	An outside facility	**13b**	

14 Provide 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

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

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

3 Enter total number of other organizations listed in the line 1 table . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIP	17	40,676			N/A

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 A ONE PAGE APPLICATION MUST BE SUBMITTED TO THE SCHOLARSHIP PROGRAM COORDINATOR THE SCHOLARSHIP PROGRAM COORDINATOR REVIEWS ALL APPLICATIONS APPLICATIONS ARE REVIEWED FOR COMPLETENESS AND TO THE EXTENT POSSIBLE, ACCURACY AFTER A COMPLETE REVIEW OF THE APPLICATION, IT IS THE RESPONSIBILITY OF THE SCHOLARSHIP PROGRAM COORDINATOR TO PROVIDE THE SENIOR VICE PRESIDENT OF INTENSIVE INTERVENTION PROGRAMS WITH A RECOMMENDATION THE PROGRAM COORDINATION RECOMMENDS TO EITHER APPROVE OR DENY THE REQUEST AGENCY REIMBURSES STUDENTS WHO PROVIDE EVIDENCE OF ENROLLMENT AND MAINTAIN ACCEPTABLE GRADE POINT AVERAGE

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☑ Written employment contract ☐ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	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			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	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			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	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			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	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	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space 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, columns (D) and (E) for that individual

(A) Name		(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ELIAS LEFFERMAN	(i)	224,479	0	12,435	0	60,600	297,514	0
	(ii)	0	0	0	0	0	0	0
(2) MICHELLE MCDONALD	(i)	103,336	0	22,000	0	28,895	154,231	0
	(ii)	0	0	0	0	0	0	0
(3) AMY JAFFE	(i)	142,525	0	0	0	34,154	176,679	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493045012713

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▸Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▸ Attach to Form 990.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

Part I Types of Property

		(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications	X		2,305	FMV
5	Clothing and household goods	X		39,571	FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	3	20,838	FMV
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential	X	1	540,000	FMV
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles	X	2	525	FMV
19	Food inventory	X	4	371	FMV
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▸ (EVENT TICKETS)	X	21	10,863	FMV
26	Other ▸ (GIFT CERTIFICATES)	X	17	1,400	FMV
27	Other ▸ ( )				
28	Other ▸ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		No
b	If "Yes," describe in Part II			
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
METHOD FOR DETERMINING NUMBER OF CONTRIBUTORS	PART I, COLUMN (B)	NON-CASH CONTRIBUTIONS ARE LISTED BY TOTAL NUMBER OF DONATIONS RECEIVED

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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
VISTA DEL MAR CHILD AND FAMILY SERVICES

Employer identification number
95-1647832

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	THE FOLLOWING BOARD MEMBERS HAVE A FAMILY RELATIONSHIP DONALD AND ELAINE WOLF BETTY AND DANA SIGOLOFF LYN, JON, AND DAVID KONHEIM
	FORM 990, PART VI, SECTION B, LINE 11	THE BOARD AUDIT COMMITTEE, AS ASSIGNED BOARD SUBCOMMITTEE, REVIEWS AND APPROVES THE ORGANIZATION'S INFORMATIONAL TAX RETURNS PRIOR TO THEIR FINALIZATION AND FILING THIS REVIEW INCLUDES PRESENTATION BY THE AUDITORS WHO AUDITED THE ORGANIZATION'S YEAR END FINANCIAL STATEMENTS AND PREPARED THE TAX RETURN, REVIEW OF ANY NEW, SIGNIFICANT OR SENSITIVE DISCLOSURES AND REPRESENTATIONS IN THE RETURNS, AND RECONCILIATION OF THE TAX RETURN TO THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS THE FINAL COPY OF THE INFORMATIONAL TAX RETURNS IS MADE AVAILABLE TO THE BOARD AUDIT COMMITTEE, AS ASSIGNED BOARD SUBCOMMITTEE. THE COPY OF THE FORM 990 IS ALSO PROVIDED TO THE BOARD BEFORE FILING
	FORM 990, PART VI, SECTION B, LINE 12C	THE CONFLICT OF INTEREST POLICY IS MONITORED BY THE ORGANIZATION THROUGH AN ANNUAL DISCLOSURE FORM THAT IS SIGNED BY THE BOARD MEMBERS AND EMPLOYEES OF THE ORGANIZATION THE PRESIDENT/CEO'S EXECUTIVE ASSISTANT IS REPONSIBLE FOR ENSURING ALL BOARD MEMBERS COMPLETE THE REQUIRED INFORMATION THE EXECUTIVE COMMITTEE REVIEWS ANY CONFLICT OF INTERESTS THAT MAY ARISE AND WILL TAKE THE APPROPRIATE ACTION
	FORM 990, PART VI, SECTION B, LINE 15	CEO/EXECUTIVE DIRECTOR AND EXECUTIVE VICE PRESIDENT COMPENSATION DETERMINATION PROCESS THE BOARD HAS A COMPENSATION COMMITTEE WHICH IS IN CHARGE OF REVIEWING COMPENSATION AND BENEFITS OF THE CEO AND THE EXECUTIVE VICE PRESIDENT THE COMPENSATION COMMITTEE CONSULTS PUBLISHED SURVEY DATA AVAILABLE FROM SOURCES SUCH AS STERLING STRATEGIES, INC , CHARITY NAVIGATOR, AND GUIDESTAR ON SALARY, BONUS (IF ANY), AND BENEFITS FOR CEO AND EXECUTIVE VICE PRESIDENT POSITIONS SPECIFICALLY FROM COMPARABLE NONPROFIT MENTAL HEALTH ORGANIZATIONS OF SIMILAR SIZE ALL OTHER EMPLOYEES' COMPENSATION DETERMINATION PROCESS THE ORGANIZATION'S VICE PRESIDENT OF HUMAN RESOURCES USES DATA FROM PUBLISHED SALARY SURVEY GUIDES AND THE ECONOMIC SITUATION OF THE ORGANIZATION THE POTENTIAL SALARY IS THEN DISCUSSED BY THE VICE PRESIDENT WITH THE RESPECTIVE MANAGER BEFORE BEING FINALIZED
	FORM 990, PART VI, SECTION C, LINE 19	THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -1,706,318 DONATED SERVICES AND USE OF FACILITIES -590 CHANGE IN ANNUITIES PAYABLE -144,275 CHANGE IN THE VALUE OF CHARITABLE REMAINDER TRUST 266,537 CHANGE IN THE VALUE OF PERPETUAL TRUST -3,232 DIFFERENCE IN THE IN-KIND REVENUE AND EXPENSES 590 CHANGE IN MENTAL HEALTH RESERVE -1,285,757 TOTAL TO FORM 990, PART XI, LINE 5 -2,873,045
FINANCIAL STATEMENTS AND REPORTING	FORM 990, PART XII, LINE 2C	NO CHANGES WERE MADE TO THE OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE TAX YEAR, AS COMPARED TO THE PRIOR TAX YEAR
BALANCE SHEET	FORM 990, PART X, LINE 8	INVENTORY HELD BY THE ORGANIZATION CONSISTS OF UNIFORMS FOR RESIDENTIAL KIDS AND IS NOT FOR SALE

Additional Data

Software ID:
Software Version:
EIN: 95-1647832
Name: VISTA DEL MAR CHILD AND FAMILY SERVICES

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 5,454,128 including grants of $ 40,676) (Revenue $ 1,197,352)

VISTA'S RESIDENTIAL SERVICES PROVIDE A SAFE AND CARING HOME-LIKE LIVING ENVIRONMENT WITHIN A COMPREHENSIVE TREATMENT SETTING OUR PROGRAM HELPS CHILDREN TO RETURN SAFELY TO THEIR HOME, SCHOOL, AND COMMUNITY THE AGENCY HAS A 24-BED RESIDENTIAL TREATMENT PROGRAM FOR ADOLESCENT BOYS AND GIRLS, STAFFED WITH A SKILLED TEAM OF CLINICAL SOCIAL WORKERS, PSYCHIATRISTS, YOUTH DEVELOPMENT COUNSELORS, RECREATIONAL THERAPISTS, LIFE SKILLS SPECIALISTS AND PARENT SUPPORT STAFF VISTA DEL MAR ALSO HAS A 24-BED SPECIAL CARE FACILITY, A SELF-CONTAINED UNIT DESIGNED TO TREAT THE COMMUNITY'S MOST EMOTIONALLY AND BEHAVIORALLY CHALLENGED MALE YOUTH AGES 12 - 18

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DONALD L ALSCHULER VICE CHAIR	4 00	X						0	0	0
MARGOT BAMBERGER DIRECTOR	1 00	X						0	0	0
KAREN BASS CONGRESSWOMAN DIRECTOR	1 00	X						0	0	0
TERRY BELL DIRECTOR	3 00	X						0	0	0
MARLENE CANTER VICE CHAIR	1 00	X						0	0	0
IRVING COOPER DIRECTOR	2 00	X						0	0	0
MICHAEL DATES DIRECTOR	2 00	X						0	0	0
BETTY DEUTSCH DIRECTOR	1 00	X						0	0	0
MIMI FELDMAN DIRECTOR	1 00	X						0	0	0
HELENE FEUERSTEIN DIRECTOR	1 00	X						0	0	0
HEIDI HADDAD DIRECTOR	1 00	X						0	0	0
LOIS HARWIN DIRECTOR	2 00	X						0	0	0
MARCIA BARON DIRECTOR	1 00	X						0	0	0
SYDNEY JULIEN DIRECTOR	2 00	X						0	0	0
MARLA KANTOR VICE CHAIR	3 00	X						0	0	0
BRUCE KATES DIRECTOR	3 00	X						0	0	0
JON KONHEIM DIRECTOR	2 00	X						0	0	0
JEAN LESERMAN DIRECTOR	1 00	X						0	0	0
ELLIOT MEGDAL DIRECTOR	1 00	X						0	0	0
LYNN POLLOCK DIRECTOR	1 00	X						0	0	0
PEEKIE SCHAEFER DIRECTOR	1 00	X						0	0	0
CAROLYN SIEGEL DIRECTOR	2 00	X						0	0	0
BETTY SIGOLOFF DIRECTOR	2 00	X						0	0	0
JULIE SMOOKE DIRECTOR	1 00	X						0	0	0
MITCHELL STEIN DIRECTOR	2 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PHILIP M STEIN VICE CHAIR	3 00	X						0	0	0
JANIS SUSSKIND DIRECTOR	1 00	X						0	0	0
BRADLEY TABACH-BANK DIRECTOR	2 00	X						0	0	0
FREDA TELLER DIRECTOR	2 00	X						0	0	0
STEVE WALLACE DIRECTOR	1 00	X						0	0	0
JANIS BLACK WARNER DIRECTOR	1 00	X						0	0	0
DONALD S WOLF DIRECTOR	3 00	X						0	0	0
ELAINE WOLF DIRECTOR	2 00	X						0	0	0
PAMELA PACHT VICE CHAIR	3 00	X						0	0	0
DANA SIGOLOFF VICE CHAIR	4 00	X						0	0	0
MARK SLAVKIN VICE CHAIR	3 00	X						0	0	0
JOEL R MOGY DIRECTOR	4 00	X						0	0	0
JULIE MILLER DIRECTOR	2 00	X						0	0	0
BOB BARTH DIRECTOR	1 00	X						0	0	0
SUSAN CORWIN DIRECTOR	1 00	X						0	0	0
DAVID KONHEIM DIRECTOR	1 00	X						0	0	0
LYZA MARTELL-BARAHONA DIRECTOR	1 00	X						0	0	0
CAYLE ROGERS DIRECTOR	1 00	X						0	0	0
TODD STRASSMAN DIRECTOR	1 00	X						0	0	0
LISE APPLEBAUM CHAIRMAN, FINANCE & TREASURER	4 00	X		X				0	0	0
CAROL KATZMAN IMMEDIATE PAST CHAIR	4 00	X		X				0	0	0
RICK WOLF CO-CHAIRMAN	10 00	X		X				0	0	0
DEEDY OBERMAN SECRETARY	2 00	X		X				0	0	0
LYN KONHEIM CO-CHAIR	3 00	X		X				0	0	0
DOROTHY DORSKIND ASSISTANT SECRETARY	3 00	X		X				0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ELIAS LEFFERMAN CEO/PRESIDENT	40 00			X				236,914	0	60,600
MICHELLE MCDONALD CFO	40 00			X				125,336	0	28,895
DON MCLELLAN STARTED 050712 EXECUTIVE VICE PRESIDENT	40 00			X				0	0	0
AMY JAFFE SVP INTENSIVE INTERVENTION	40 00						X	142,525	0	34,154
NANCY TALLERINO SENIOR VICE PRESIDENT	40 00					X		115,455	0	28,415
DONNA M BAKER VP-EDUCATION	40 00					X		109,333	0	21,692
LINDA NEGRIN DIRECTOR OF HEALTH SERVICES	40 00					X		106,521	0	26,856
LAURIE FELDMAN VP-DEVELOPEMENT	40 00					X		104,875	0	2,327
MARY MARTONE AVP- HOME BASED SERVICES	40 00					X		101,897	0	18,144