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**Short Form  
Return of Organization Exempt From Income Tax**

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

OMB No 1545-1150

**2014**

Department of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public  
Inspection

**A** For the 2014 calendar year, or tax year beginning 4/14, 2014, and ending 12/31, 2014

|   |  |  |
|---|--|--|
| <p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input checked="" type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <p><b>C</b></p> <p><b>PROJECT CORNERSTONE, INC.</b><br/>                 3511 CAMINO DEL RIO SOUTH #403<br/>                 SAN DIEGO, CA 92108</p> | <p><b>D</b> Employer identification number<br/>46-5413149</p> <p><b>E</b> Telephone number<br/>(619) 284-8515</p> <p><b>F</b> Group Exemption Number</p> |
|---|--|--|

**G** Accounting Method  Cash  Accrual Other (specify) \_\_\_\_\_

**I** Website: [www.project-cornerstone.org](http://www.project-cornerstone.org)

**J** Tax-exempt status (check only one) -  501(c)(3)  501(c)( 6 ) (insert no.)  4947(a)(1) or  527

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K** Form of organization  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 39,229.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
Check if the organization used Schedule O to respond to any question in this Part I

|            |  |    |         |
|------------|--|----|---------|
|            | 1 Contributions, gifts, grants, and similar amounts received   |    |         |
|            | 2 Program service revenue including government fees and contracts  |    |         |
|            | 3 Membership dues and assessments  |    | 22,037. |
|            | 4 Investment income  |    |         |
|            | 5a Gross amount from sale of assets other than inventory   | 5a |         |
|            | b Less cost or other basis and sales expenses  | 5b |         |
|            | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  | 5c |         |
| REVENUE    | 6 Gaming and fundraising events  |    |         |
|            | a Gross income from gaming (attach Schedule G if greater than \$15,000)  | 6a |         |
|            | b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | 16,892. |
|            | c Less direct expenses from gaming and fundraising events  | 6c | 8,616.  |
|            | d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)   | 6d | 8,276.  |
|            | 7a Gross sales of inventory, less returns and allowances   | 7a |         |
|            | b Less cost of goods sold  | 7b |         |
|            | c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)   | 7c |         |
|            | 8 Other revenue (describe in Schedule O) <span style="float: right;">See Schedule O</span>   | 8  | 300.    |
|            | 9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8  | 9  | 30,613. |
| EXPENSES   | 10 Grants and similar amounts paid (list in Schedule O)  | 10 |         |
|            | 11 Benefits paid to or for members   | 11 |         |
|            | 12 Salaries, other compensation, and employee benefits   | 12 |         |
|            | 13 Professional fees and other payments to independent contractors   | 13 |         |
|            | 14 Occupancy, rent, utilities, and maintenance   | 14 |         |
|            | 15 Printing, publications, postage, and shipping   | 15 |         |
|            | 16 Other expenses (describe in Schedule O)   | 16 | 4,784.  |
|            | 17 <b>Total expenses.</b> Add lines 10 through 16  | 17 | 4,784.  |
|            | 18 Excess or (deficit) for the year (Subtract line 17 from line 9)   | 18 | 25,829. |
| NET ASSETS | 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)  | 19 | 0.      |
|            | 20 Other changes in net assets or fund balances (explain in Schedule O)  | 20 |         |
|            | 21 Net assets or fund balances at end of year. Combine lines 18 through 20   | 21 | 25,829. |

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2014)

SCANNED 11/13/2015

A



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

|   | Yes | No |
|---|-----|----|
| <b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O   |     | X  |
| <b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)  |     | X  |
| <b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?  |     | X  |
| <b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O   |     |    |
| <b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III   |     | X  |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N   |     | X  |
| <b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37 a</b> 0.   |     |    |
| <b>b</b> Did the organization file Form 1120-POL for this year?   |     | X  |
| <b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?  |     | X  |
| <b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38 b</b> N/A   |     |    |
| <b>39</b> Section 501(c)(7) organizations Enter:  |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 <b>39 a</b> N/A   |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39 b</b> N/A  |     |    |
| <b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>39 a</b> N/A; section 4912 <b>39 b</b> N/A; section 4955 <b>39 c</b> N/A  |     |    |
| <b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I <b>40 b</b> |     |    |
| <b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40 c</b> 0.  |     |    |
| <b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40 d</b> 0.   |     |    |
| <b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T <b>40 e</b>   |     | X  |
| <b>41</b> List the states with which a copy of this return is filed <b>41</b> CA  |     |    |

**42 a** The organization's books are in care of ALYSSA BURLEY Telephone no (619) 284-8515  
 Located at 3511 CAMINO DEL RIO SOUTH #403 SAN DIEGO CA ZIP + 4 92108

|   | Yes | No |
|---|-----|----|
| <b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <b>42 b</b> |     | X  |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside the U S ? If 'Yes,' enter the name of the foreign country <b>42 c</b>  |     | X  |

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year **43**  N/A

|   | Yes | No |
|---|-----|----|
| <b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ <b>44 a</b>  |     | X  |
| <b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ <b>44 b</b>  |     | X  |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year? <b>44 c</b>   |     | X  |
| <b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O <b>44 d</b>  |     |    |
| <b>45 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? <b>45 a</b>   |     | X  |
| <b>b</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,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) <b>45 b</b> |     | X  |

|    |  |     |    |
|----|--|-----|----|
| 46 | Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I | Yes | No |
|    |  | 46  | X  |

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

|     |  |     |    |
|-----|--|-----|----|
| 47  | 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 | Yes | No |
|     |  | 47  |    |
| 48  | Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E   |     |    |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization?  |     |    |
| 49b | If 'Yes,' was the related organization a section 527 organization?   |     |    |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None'

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A  Yes  No

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

|                               |  |  |                    |   |                   |
|-------------------------------|--|--|--------------------|---|-------------------|
| <b>Sign Here</b>              | Signature of officer <i>Alyssa V Burley</i>                                    | Date <i>4/8/15</i>                             |                    |   |                   |
|                               | ALYSSA V BURLEY<br>Type or print name and title                                | CFO <i>AB</i>                                  |                    |   |                   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>THEODORE E. WOLSKI                               | Preparer's signature <i>Theodore E. Wolski</i> | Date <i>4/7/15</i> | Check <input type="checkbox"/> if self-employed | PTIN<br>P00000499 |
|                               | Firm's name <i>MacNeill &amp; Wolski</i>                                       | Firm's EIN <i>33-0283687</i>                   |                    |   |                   |
|                               | Firm's address <i>5575 Lake Park Way, Suite 200<br/>La Mesa, CA 91942-1674</i> | Phone no <i>619-464-6050</i>                   |                    |   |                   |

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No



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

| REVENUE  | (a) Event #1   | (b) Event #2 | (c) Other events       | (d) Total events                       |
|--|--|--------------|------------------------|--|
|  | GOLF TOURNAMEN<br>(event type)                                 | (event type) | None<br>(total number) | (add column (a)<br>through column (c)) |
| 1 Gross receipts   | 16,892.  |              |                        | 16,892.                                |
| 2 Less: Contributions  |  |              |                        |  |
| 3 Gross income (line 1 minus line 2)                           | 16,892.  |              |                        | 16,892.                                |
| DIRECT EXPENSES  | 4 Cash prizes  |              |                        |  |
|  | 5 Noncash prizes   |              |                        |  |
|  | 6 Rent/facility costs  | 8,546.       |                        | 8,546.                                 |
|  | 7 Food and beverages   |              |                        |  |
|  | 8 Entertainment  |              |                        |  |
|  | 9 Other direct expenses  | 70.          |                        | 70.                                    |
|  | 10 Direct expense summary. Add lines 4 through 9 in column (d) |              |                        |  |
| 11 Net income summary Subtract line 10 from line 3, column (d) |  |              |                        | 8,276.                                 |

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If 'No,' explain \_\_\_\_\_  
\_\_\_\_\_

10 a 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 conducted in:

|                               |      |   |
|-------------------------------|------|---|
| a The organization's facility | 13 a | % |
| b An outside facility         | 13 b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15 a Does the organization have a contact with a third party from whom the organization receives gaming revenue?  Yes  No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

c If 'Yes,' enter name and address of the third party

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2014**

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

▶ Attach to Form 990 or 990-EZ.

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

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

PROJECT CORNERSTONE, INC.

Employer identification number

46-5413149

**Form 990-EZ, Part I, Line 8**  
**Other Revenue**

COMMUNITY OUTREACH

Total \$ 300.  
300.

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

|  |    |               |
|--|----|---------------|
| Advertising and Promotion              | \$ | 76.           |
| Bank fees                              |    | 485.          |
| Booth space                            |    | 1,065.        |
| Conferences, Conventions, and Meetings |    | 574.          |
| Memberships                            |    | 135.          |
| Misc                                   |    | 128.          |
| Office Expenses                        |    | 1,054.        |
| Supplies                               |    | 406.          |
| Travel                                 |    | 861.          |
| Total                                  | \$ | <u>4,784.</u> |

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

Project Cornerstone is organized to operate exclusively for educational purposes and is dedicated to educating community members, public agencies and policy makers about the importance of local construction aggregates (ie, sand, gravel and crushed stone).

**Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**

The Organization conducts hands-on educational activities and presentations, coordinates and facilitates educational field trips, attends educational conferences and meetings, publishes quarterly newsletter, provides educational materials and holds quarterly meetings where a guest speaker discusses topics related to the construction aggregates industry.