


**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Camp Kesem - Bellarmine University Chapter
Applicant Requested Amount: \$20,000
Appropriation Request Amount: \$5,100.00

Executive Summary of Request
Funds would be used to support the new Camp Kesem chapter at Bellarmine University. This support would take the form of training materials, program supplies, facility rental, etc. in regards to summer camps put on by Bellarmine students for the benefit of children impacted by a parent's cancer.

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

... 17 District #  Primary Sponsor Signature \$3,600.00 Amount 11/14/19 Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

Applicant/Program:

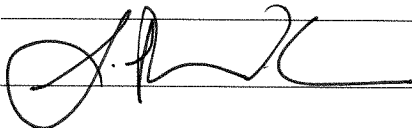
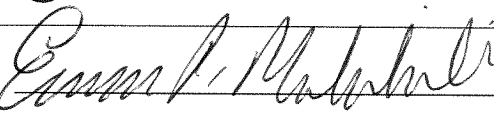
Camp Kesem - Bellarmine University Chapter

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

Council Member Signature and Amount

District 1	_____	\$ _____
District 2	_____	\$ _____
District 3	_____	\$ _____
District 4	_____	\$ _____
District 5	_____	\$ _____
District 6	_____	\$ _____
District 7	_____	\$ _____
District 8		\$ 250
District 9	_____	\$ _____
District 10		\$ 1,000.00
District 11	_____	\$ _____
District 12	_____	\$ _____
District 13	_____	\$ _____
District 14	_____	\$ _____
District 15	_____	\$ _____

Applicant/Program:

Camp Kesem - Bellarmine University Chapter

Additional Disclosure and Signatures

Additional Council Office Disclosure

List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.

District 16 _____ \$ _____

District 17 _____ \$ _____

District 18 _____ \$ _____

District 19 _____ \$ _____

District 20 _____ \$ _____

District 21 *Anna Yung* _____ \$ *250.00*

District 22 _____ \$ _____

District 23 _____ \$ _____

District 24 _____ \$ _____

District 25 _____ \$ _____

District 26 _____ \$ _____

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Camp Kesem National

Program Name and Request Amount Camp Kesem - Bellarmine University Chapter \$20,000

Yes/No/NA

Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the IRS Form 990 included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA

Prepared by: *Kyp Easterly*

Date: *11/14/19*

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization: Camp Kesem National <i>(as listed on: http://www.sos.ky.gov/business/records)</i>			
Main Office Street & Mailing Address: 10586 W. Pico Blvd., #196 Los Angeles, CA 90064			
Website: www.campkesem.org			
Applicant Contact:	Laura Hammer	Title:	Director, Business FP&A
Phone:	502-419-1016	Email:	laura.hammer@ventasreit.com
Financial Contact:	Rebeca Enriquez	Title:	Development Manager
Phone:	224-500-9084	Email:	rebeca@kesem.org
Organization's Representative who attended NDF Training: Rebeca Enriquez			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):	Louisville, Kentucky		
Council District(s):	all	Zip Code(s):	all
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Camp Kesem - Bellarmine University Chapter			
Total Request: (\$)	20,000	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency's total operating budget)			
<input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals			
<input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter Current year projected budget Current financial statement		Signed lease if rent costs are being requested IRS Form W9 Evaluation forms if used in the proposed program Annual audit (if required by organization) Faith Based Organization Certification Form, if applicable	
<input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense			
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(a) 12/3/19</i>			
Has the applicant met the BBB Charity Review Standards? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(a) 12/3/19</i>			

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

Kesem is a nationwide community, driven by passionate college student leaders, that supports children through and beyond their parent's cancer. Kesem is the largest national organization dedicated to supporting children impacted by a parent's cancer, at no cost to families. Our innovative and fun-filled programs provide children with peers who understand their unique needs, and create long-lasting impact.

The true power of Kesem comes from empowering passionate college student volunteers to become leaders in their own local communities. We are proud to continually invest in training, support, and leadership development opportunities for our student leaders, as they prepare to provide life-changing experiences for our families nationwide.

Kesem's flagship program, Camp Kesem, operates free summer camps for children who have been impacted by a parent's cancer. Founded at Stanford University in 2000, Camp Kesem has since expanded to 116 chapters in 42 states across the country.

Kesem's mission of supporting children through and beyond a parent's cancer, and our vision of ensuring that every child impacted by a parent's cancer is never alone, can only be realized through an ongoing, steadfast commitment to Diversity, Equity, and Inclusion in every part of our organization.

To that end, Kesem makes the following commitments:

To continually expand the communities we support and work with - our camper families, volunteers, staff, alumni, and supporters - with attention to engaging underrepresented communities.

To strive for equity in delivering a transformative, healing, and empowering experience to those communities that recognizes and embraces our differences in race, religion, ability, nationality, sexual orientation, gender expression and identity, family structure, cancer stage or type, or socioeconomic status.

To work to ensure that every member of the Kesem community feels safe, loved, and respected.

Kesem fulfills its commitment to Diversity, Equity and Inclusion through daily efforts in the following areas:

- Hiring and Professional Development
- Camp and Year-Round Programming
- New Program Development
- Program Evaluation
- Chapter Expansion
- Recruitment of camper families, volunteers, board members and supporters

These efforts are vital to Kesem's continued success and will be pursued with passion and a lasting pledge to continually improve.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Bob Bartell	10/1/2020
Neha Biggs	10/1/2021
Emily Brakebill	10/1/2020
Thom Brown	10/1/2021
Ben Cornwell	10/1/2022
Elise Cornille	10/1/2022
David Cronin	10/1/2020
Becky Crowe	10/1/2020
Matt Hanley	10/1/2022
Brent Iverson	10/1/2022
David Jones	10/1/2021
Jerry Katz	10/1/2020
Heath Koch	10/1/2022
Diana Montgomery	10/1/2022
Betsy Morton	10/1/2021
Mark Olson	10/1/2020
Robert Plotowski	10/1/2020

Describe the Board term limit policy:

When someone accepts a position on Kesem's National Board of Directors we ask them to commit to a 3-year term of service with the option to extend and stay on the board annually after their 3rd year.

Three Highest Paid Staff Names	Annual Salary
Jane Saccarro	210,000
Maureen Haller	164,028
Jim Higley	145,250

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

To create a new chapter, Kesem must assign a Regional Program Director (RPD) to the campus, who provides dedicated oversight to support the new chapter. The RPD first must identify, recruit and train the 12-person student leadership team who will launch the chapter. The RPD works to support the development of key community and strategic partnerships, both at the university and within the local community, to ensure the initial adoption and sustainable growth of this resource. The RPD provides weekly guidance, organization, and training to the hundreds of student leaders who will create the Kesem experience, ensuring that this chapter follows the consistent, high quality and safety standards in place across all camps nationally.

June – December 2018: Investment funds (\$40,000) confirmed.

December 2018: Chapter selected and confirmed. Partnership with the University is finalized.

January - March 2019: Student Directors (and key leadership positions) identified and secured.

April 2019: Student leadership positions filled. Strategic plan work begins.

April - May 2019: Local Advisory Board recruitment.

June 2019: Camp visitations and training.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):

This funding will be spent on Camp Kesem at Bellarmine University's implementation and launch. This includes staff time, training materials, outreach materials, campsite rental, transportation, and programming supplies. This funding is critical to the successful launch of this new chapter and will allow more than 20 children impacted by their parent's cancer in Louisville to experience support and understanding through participation in this program.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

- The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:
- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

- Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):
- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
 - ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

Through surveying parents and guardians, as well as through first-hand experiences, Kesem has identified common and significant effects experienced by a child through a parent's cancer journey. Some of the measures tracked include:

- i. Feelings of isolation from peers
- ii. Self-esteem/self-confidence
- ii. Academic performance
- iii. Social interest
- iv. Taking on adult responsibilities at home

Each Camp Kesem chapter is evaluated against rigorous standards developed internally with consultation from Program Evaluation officers at the LIVESTRONG Foundation. Each chapter is evaluated throughout the year against Kesem's Operating Standards, which provide tangible and quantifiable goals for each month leading up to camp. Milestones relate to various programming areas including community outreach to families affected by cancer, fundraising, training, and camp programming preparation. Some of the specific published metrics are as follows:

- a. 98% of parents believe that Camp Kesem had a positive impact on their family
- b. 99% of families would recommend Camp Kesem to other families touched by Cancer
- c. 95% of student leaders report that their Kesem experience and training had significant impact on their lives
- d. 98% of student leaders intend to continue philanthropic work after college

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

Kesem has strong partnership with other advocacy and support organizations across the country. Some of our partners include Gilda's Club, Stand Up to Cancer, Susan G. Komen, and Cancer Support Community. These partners work with us to find families who could benefit from our free support programs as well as when they are able some provide financial or in-kind support to our chapters directly.

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

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January - March 2019: Student Directors (and key leadership positions) identified and secured.

April 2019: Student leadership positions filled. Strategic plan work begins.

April - May 2019: Local Advisory Board recruitment.

June 2019: Camp visitations and training.

August 2019: Chapter hosts an information session on campus and begins campus operations.

September 2019: Chapter begins fundraising outreach and all camp planning.

January 2020: Family Recruitment Nights begin and camper applications available.

Summer 2020: Camp

E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served:

Through surveying parents and guardians, as well as through first-hand experiences, Kesem has identified common and significant effects experienced by a child through a parent's cancer journey. Some of the measures tracked include:

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- b) Self-esteem/self-confidence ii. Academic performance
- c) Social interest
- d) Taking on adult responsibilities at home

Each Camp Kesem chapter is evaluated against rigorous standards developed internally with consultation from Program Evaluation officers at the LIVESTRONG Foundation. Each chapter is evaluated throughout the year against Kesem's Operating Standards, which provide tangible and quantifiable goals for each month leading up to camp. Milestones relate to various programming areas including community outreach to families affected by cancer, fundraising, training, and camp programming preparation. Some of the specific published metrics are as follows:

- a) 98% of parents believe that Camp Kesem had a positive impact on their family
- b) 99% of families would recommend Camp Kesem to other families touched by Cancer

- c) 95% of student leaders report that their Kesem experience and training had significant impact on their lives
- d) 8% of student leaders intend to continue philanthropic work after college

In addition, pre-camp and post-camp surveys for our camper families and students ensure our programming is effective and reflective of the needs of our constituents. Nationwide surveys of families showed significant improvement in campers' ability to express feelings as well as in their confidence levels, self-esteem, and access to peer support. After attending Camp Kesem, parents reported a marked increase in their child's ability to express their feelings, connection to other children who have been affected by a parent's cancer, confidence in handling challenges, and self-perception. Examples of published results for pre and post survey results are as follows:

Pre and post camp results in the following areas (1=Not true and 5=Very True):

- a. Is my child comfortable expressing their feelings – Pre-camp: 3.5/5; Post-camp: 3.9/5
- b. Feels connected to other children their age who are touched by a parent's cancer - Pre-camp: 3.3/5; Post-camp: 4.1/5
- c. Feels confident they can handle challenges that come their way - Pre-camp: 3.7/5; Post-camp: 4/5

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits	1,304	32,772	34,076
B: Rent/Utilities	10,900	0	10,900
C: Office Supplies	0	1,829	1829
D: Telephone	0	0	0
E: In-town Travel	3,445	0	3,445
F: Client Assistance (See Detailed List on Page 8)	0	0	0
G: Professional Service Contracts	301	0	301
H: Program Materials	2,450	0	2,450
I: Community Events & Festivals (See Detailed List on Page 8)	0	200	200
J: Machinery & Equipment	0	0	0
K: Capital Project	0	0	0
L: Other Expenses (See Detailed List on Page 8)	1,600	4,284	5,884
*TOTAL PROGRAM/PROJECT FUNDS	20,000	39,085	59,085
<small>% OF PROGRAM BUDGET</small>	33.85 %	66.15 %	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	0
United Way	0
Private Contributions (do not include individual donor names)	55,000 \$39,085 (a) 12/3/19
Fees Collected from Program Participants	0
Other (please specify)	0
	39,085

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Community events & Festivals - this is for our annual Friends & Family days held for campers & their families	0	200	200
Other expenses:			
General Expenses	0	1,851	1,851
Bank and Merchant Fees	0	407	407
National Leadership Summit	0	546	546
Outreach Expenses	0	580	580
Fundraising & Administrative Costs	0	100	100
Recruitment & Outreach	0	800	800
Volunteer Training & Leadership Development	1,600	0	1,600
Total	1,600	4,484	6,084

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor /Type of Contribution	Value of Contribution	Method of Valuation
Volunteers	66,720	hours worked x FMV rate if we had to hire paid staff
Supplies	500	goal for donated supplies
Nurse/Mental Health Professional	2,000	FMV of services: \$200 a day/5 days a week/2 weeks of camp
<i>Total Value of In-Kind</i> <i>(to match Program Budget Line Item.</i> Volunteer Contribution &Other In Kind)	69,220	

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: 10/1

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

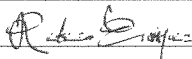
Standard Certifications

1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

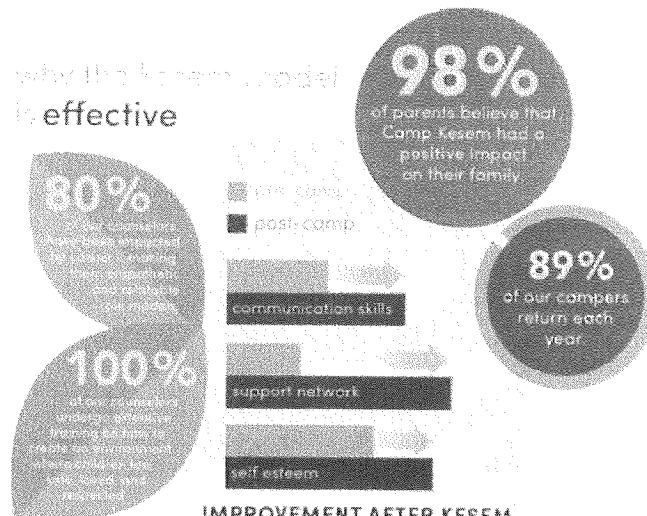
Signature of Legal Signatory:		Date:	8/2/2019
Legal Signatory: (please print):	Rebeca Enriquez	Title:	Development Manager
Phone:	224-500-9084	Extension:	
Email:	rebeca@kesem.org		

Kesem FY20 Budget

REVENUES	Chapters	National	Total Organization	% Total
Individual Gifts	\$9,270,000	\$2,800,600	\$12,070,600	83.4%
Corporate Support	\$515,000	\$1,045,000	\$1,560,000	10.8%
Other Grants	\$515,000	\$334,400	\$849,400	5.9%
TOTAL	\$10,300,000	\$4,180,000	\$14,480,000	100.0%

EXPENSES	Total Organization	% Total	Description
Chapter Program Costs	\$8,100,000	57.0%	Campsite facilities, bus transportation, meals at camp, all materials to develop and support camp and year-round programs
Staff Support & Professional Fees	\$4,134,041	29.1%	National staff support to recruit, train and develop student leaders, all staff to support development, outreach and support services
CKN fundraising event expenses	\$839,807	5.9%	3 national fundraising events in Chicago, Boston and San Francisco (with annual gross revenues of \$1.7 M)
Staff Travel	\$409,870	2.9%	Travel to campsites, college chapters, National Leadership Summit, donor events and staff training
Systems and Technology	\$236,447	1.7%	Website, donor management system, camper and counselor registration systems, online training programs
General Expenses	\$215,789	1.5%	Printing, shipping, copying and general program expenses
Bank and Merchant Fees	\$88,200	0.6%	Credit card and processing fees for online donations
National Leadership Summit	\$134,600	0.9%	Annual training summit for 400+ student leaders
Outreach Expenses	\$44,950	0.3%	Marketing collateral, video development
TOTAL ORGANIZATION EXPENSES	\$14,203,704	100%	

About Us



Kesem's mission of supporting children through cancer, and our vision of ensuring that every child impacted by a parent's cancer is never alone, can only be realized through an ongoing, steadfast commitment to Diversity, Equity, and Inclusion in every part of our organization.

To that end, Kesem makes the following commitments:

- To continually expand the communities we support and work with - our camper families, volunteers, staff, alumni, and supporters - with attention to engaging underrepresented communities.
- To strive for equity in delivering a transformative, healing, and empowering experience to those communities that recognizes and embraces our differences in race, religion, ability, nationality, sexual orientation, gender expression and identity, family structure, cancer stage or type, or socioeconomic status.
- To work to ensure that every member of the Kesem community feels safe, loved, and respected.

Kesem fulfills its commitment to Diversity, Equity and Inclusion through daily efforts in the following areas:

- Hiring and Professional Development
- Camp and Year-Round Programming
- New Program Development
- Program Evaluation
- Chapter Expansion
- Recruitment of camper families, volunteers, board members and supporters

These efforts are vital to Kesem's continued success and will be pursued with passion and a lasting pledge to continually improve.

[Click Here for Financial Reports](#)

About Kesem

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 12 2003

CAMP KESEM NATIONAL
C/O IRIS RAVE
951 EAST ST STE 106
LAFAYETTE, CA 94549-4374

Employer Identification Number:
51-0454157
DLN:
17053143040003
Contact Person:
YVONNE LIGGETT ID# 31296
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
February 11, 2003
Advance Ruling Period Ends:
December 31, 2007
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

CAMP KESEM NATIONAL

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period

CAMP KESEM NATIONAL

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

CAMP KESEM NATIONAL

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s) :
Form 872-C

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 15 2008**

CAMP KESEM NATIONAL
PO BOX 1113
LAFAYETTE, CA 94549

Employer Identification Number:
51-0454157
DLN:
17053005747008
Contact Person: SHAWNDEA KREBS ID# 31072
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated September 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

Camp Kesem National
Financial Statements and
Independent Auditors' Report
September 30, 2018 and 2017

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MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

Board of Directors
Camp Kesem National
Culver City, California

Report on the Financial Statements

We have audited the accompanying financial statements of Camp Kesem National (the "Organization"), which comprise the statements of financial position as of September 30, 2018 and 2017, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Camp Kesem National, as of September 30, 2018 and 2017, and the changes in net assets and cash flows, for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
May 22, 2019

FINANCIAL STATEMENTS

Camp Kesem National
STATEMENTS OF FINANCIAL POSITION
September 30, 2018 and 2017

<u>ASSETS</u>		
	<u>2018</u>	<u>2017</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,130,733	\$ 6,285,608
Pledges receivable	95,000	56,333
Event deposits	217,155	110,513
Prepaid expenses	129,862	65,448
Other current assets	1,426	85,607
	<u>7,574,176</u>	<u>6,603,509</u>
NONCURRENT ASSETS		
Equipment, net	39,114	25,384
Pledges receivable, less current portion	60,000	45,000
Other assets	670	670
	<u>99,784</u>	<u>71,054</u>
	<u>\$ 7,673,960</u>	<u>\$ 6,674,563</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES		
Accounts payable	\$ 251,697	\$ 221,504
Accrued expenses	253,974	327,141
Unearned revenue	115,800	-
	<u>621,471</u>	<u>548,645</u>
NET ASSETS		
Unrestricted	6,887,489	5,794,585
Temporarily restricted	165,000	331,333
	<u>7,052,489</u>	<u>6,125,918</u>
	<u>\$ 7,673,960</u>	<u>\$ 6,674,563</u>

The accompanying notes are an integral part of these statements.

Camp Kesem National
STATEMENTS OF ACTIVITIES
For the years ended September 30, 2018 and 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues and other support						
Grants	\$ 478,626	\$ -	\$ 478,626	\$ 742,765	\$ -	\$ 742,765
Contributions	10,847,972	147,000	10,994,972	9,641,218	268,000	9,909,218
Contributions in-kind	32,556	-	32,556	13,584	-	13,584
Interest and other income	4,048	-	4,048	3,883	-	3,883
Net assets released from restrictions	313,333	(313,333)	-	124,167	(124,167)	-
Total revenues and other support	11,676,535	(166,333)	11,510,202	10,525,617	143,833	10,669,450
Expenses						
Program	7,736,852	-	7,736,852	6,049,832	-	6,049,832
Fundraising	2,454,166	-	2,454,166	2,213,078	-	2,213,078
General and administrative	392,613	-	392,613	192,952	-	192,952
Total expenses	10,583,631	-	10,583,631	8,455,862	-	8,455,862
CHANGE IN NET ASSETS	1,092,904	(166,333)	926,571	2,069,755	143,833	2,213,588
Net assets, beginning of year	5,794,585	331,333	6,125,918	3,724,830	187,500	3,912,330
Net assets, end of year	<u>\$ 6,887,489</u>	<u>\$ 165,000</u>	<u>\$ 7,052,489</u>	<u>\$ 5,794,585</u>	<u>\$ 331,333</u>	<u>\$ 6,125,918</u>

The accompanying notes are an integral part of these statements.

Camp Kesem National
STATEMENTS OF CASH FLOWS
For the years ended September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 926,571	\$ 2,213,588
Adjustment to reconcile change in net assets to net cash provided by operating activities		
Depreciation	9,438	7,054
Changes in assets		
Accounts receivable	-	-
Pledges receivable	(53,667)	(34,666)
Event deposits	(106,642)	(37,562)
Prepaid expenses	(64,414)	(33,424)
Other current assets	84,181	(50,699)
Changes in liabilities		
Accounts payable	30,193	99,877
Accrued expenses	(73,167)	161,099
Unearned revenue	115,800	(171,613)
Net cash provided by operating activities	<u>868,293</u>	<u>2,153,654</u>
Cash flows from investing activities		
Purchases of equipment	<u>(23,168)</u>	<u>(9,100)</u>
Net cash used in investing activities	<u>(23,168)</u>	<u>(9,100)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	845,125	2,144,554
Cash and cash equivalents, beginning of year	<u>6,285,608</u>	<u>4,141,054</u>
Cash and cash equivalents, end of year	<u>\$ 7,130,733</u>	<u>\$ 6,285,608</u>

The accompanying notes are an integral part of these statements.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE A - ORGANIZATION AND NATURE OF THE BUSINESS

Camp Kesem National (the "Organization") was incorporated under the laws of the state of California as a Domestic Nonprofit Organization in 2003. Its mission is to provide children affected by a parent's cancer with a supportive, lifelong camp community that recognizes and understands their unique needs, and to empower college students to make a difference and build invaluable leadership skills by developing and managing every aspect of their Camp Kesem chapter.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (GAAP).

2. Cash and Cash Equivalents

The Organization considers highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

3. Pledges Receivable

Pledges receivable are stated at the amount management expects to collect from outstanding balances. Management monitors the collection of these receivables on a routine basis. Unconditional contributions (promises to give) that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of estimated future cash flows, at the date the contribution or pledge is received, to the extent estimated to be collectible by the Organization. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts, if any, are included in contribution revenue. Long-term pledges receivable represent unconditional contributions to be collected in excess of one year in the future.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Equipment, Net

Equipment is recorded at cost, if purchased, or fair value as of the date of donation. Equipment is depreciated on a straight-line basis over five years.

5. Unearned Revenue

Unearned revenue is comprised of income from donors related to fundraising events received in advance of the period in which the event occurs. The Organization recognizes revenues when the related events occur.

6. Net Assets

Under GAAP, not-for-profit organizations report net assets in each of three classes: permanently restricted, temporarily restricted, or unrestricted based on the existence or absence of donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are released to unrestricted net assets. There were no permanently restricted net assets at September 30, 2018 or 2017.

7. Income Taxes

The Organization has received a favorable determination letter from the Internal Revenue Service stating that it is exempt from taxation on income related to its exempt purposes, under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). As an exempt organization, the Organization is subject to federal and state income taxes on income determined to be unrelated business taxable income, if any.

GAAP requires management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS) or other applicable taxing authorities.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Income Taxes (Continued)

Management has analyzed the tax positions taken by the Organization and has concluded that as of September 30, 2018 and 2017, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Contributions

The Organization reports gifts of cash and other assets as temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. Gifts of cash and other assets that are received without donor stipulations limiting the use of the donated assets are reported as unrestricted support. When a temporary donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

9. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

10. Contributed Services and Gifts In-Kind

In-kind contributions are recorded at their estimated fair value as both revenue and expense in the statements of activities. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased, if not provided by donation. The Organization records the estimated fair value of contributed services which meet these criteria (Note F).

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Functional Expense Allocation

The cost of providing the Organization's programs and other activities have been summarized on a functional basis in the accompanying statements of activities. Accordingly, costs associated with a specific program are charged directly to that program. Costs that benefit more than one program have been allocated among the programs and supporting services benefited based on a systematic and rational method.

12. Fair Value of Financial Instruments

The carrying amounts of financial instruments, including cash equivalents, accounts receivable, accounts payable, and accrued expenses, approximate fair value due to the short maturity of these instruments.

It is the Organization's policy, in general, to measure nonfinancial assets and liabilities at fair value on a nonrecurring basis. These items are not measured at fair value on an ongoing basis but are subject to fair value adjustments in certain circumstances (such as evidence of impairment) which, if material, are disclosed in the accompanying notes to these financial statements.

13. Significant Accounting Standards Applicable in Future Years

Presentation of Financial Statements

In August 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 is intended to reduce complexity by changing the way all not-for-profits classify net assets and prepare financial statements, which will result in more consistent and transparent financial reporting and disclosures for not-for-profits. ASU 2016-14 is effective for annual financial statements issued for fiscal years beginning after December 15, 2017 and for interim periods within fiscal years beginning after December 15, 2018. The amendments in ASU 2016-14 should be applied retrospectively in the year the ASU is first applied.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Significant Accounting Standards Applicable in Future Years (Continued)

Presentation of Financial Statements (Continued)

ASU 2016-14 is effective for the Organization's September 30, 2019 financial statements and thereafter. Management is currently evaluating the effect that ASU 2016-14 will have on the Organization's financial statements.

Revenue Recognition

The FASB issued ASU 2014-09, *Revenue from Contracts with Customers*, (Topic 606) (ASU 2014-09), in May 2014. ASU 2014-09 sets forth a new five-step revenue recognition model that will require the use of more estimates and judgment. ASU 2014-09 will replace current revenue recognition requirements in Topic 605, Revenue Recognition, in its entirety.

ASU 2014-09 is effective for the Organization's September 30, 2020 financial statements and thereafter. Management is currently evaluating the effect that ASU 2014-09 will have on the Organization's financial statements.

Contributions Received and Contributions Made

The FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018-08) in June 2018. ASU 2018-08 clarifies and improves the scope and the accounting guidance for contributions received and made. The amendments provide a more robust framework for determining whether a transaction should be accounted for as a contribution or an exchange transaction. The amendments also provide more guidance on determining whether a contribution is conditional.

ASU 2018-08 is effective for annual financial statements issued for fiscal years beginning after December 15, 2018 for transactions in which the Organization serves as the resource recipient. ASU 2018-08 is effective for annual financial statements issued for fiscal years beginning after December 15, 2019 for transactions in which the Organization serves as the resource provider.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Significant Accounting Standards Applicable in Future Years (Continued)

Contributions Received and Contributions Made (Continued)

ASU 2018-08 is effective for the Organization's September 30, 2020 financial statements and thereafter. Management is currently evaluating the effect that ASU 2016-02 will have on the Organization's financial statements.

Leases

The FASB issued ASU 2016-02, *Leases*, (Topic 842) (ASU 2016-02), in February 2016. ASU 2016-02 will require lessees to recognize, at commencement date, a lease liability representing the lessee's obligation to make payments arising from the lease and a right-of-use asset representing the lessee's right to use or control the use of a specific asset for the lease term. Under the new guidance, lessor accounting is largely unchanged. ASU 2016-02 is effective for annual financial statements issued for fiscal years beginning after December 15, 2019, and should be applied using a modified retrospective approach.

ASU 2016-02 is effective for the Organization's September 30, 2021 financial statements and thereafter. Management is currently evaluating the effect that ASU 2016-02 will have on the Organization's financial statements.

NOTE C - EQUIPMENT, NET

Equipment, net at September 30, 2018 and 2017 consists of:

	<u>2018</u>	<u>2017</u>
Computers	\$ 64,676	\$ 41,508
Less accumulated depreciation	<u>25,562</u>	<u>16,124</u>
	<u>\$ 39,114</u>	<u>\$ 25,384</u>

Camp Kesem National
 NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE D - PLEDGES RECEIVABLE

Pledges receivable are expected to be received as follows:

	2018	2017
Less than one year	\$ 95,000	\$ 56,333
Between one and two years	40,000	45,000
Between two and three years	20,000	-
	\$ 155,000	\$ 101,333

Conditional Pledges

At September 30, 2018 and 2017, the Organization was awarded conditional grants up to \$260,000 and \$400,000, respectively, once certain criteria are met by the Organization as defined in applicable agreements.

NOTE E - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of the following at September 30, 2018 and 2017:

	2018	2017
Startup of new Camp Kesem chapters	\$ 40,000	\$ 253,000
Establishment of Camp Song Library	-	5,000
Time restricted	125,000	73,333
	\$ 165,000	\$ 331,333

The release of temporarily restricted net assets of \$313,333 and \$124,167 during the years ended September 30, 2018 and 2017, respectively, related to the startup of new Camp Kesem chapters as well as expiration of time restrictions.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE F - CONTRIBUTED SERVICES AND GIFTS IN-KIND

The Organization received donated goods and services during the years ended September 30, 2018 and 2017 related to legal and other services, and camp and event supplies. The fair market value of these donations for the year ending September 30, 2018 and 2017 was \$32,556 and \$13,584, respectively. These amounts were recorded as both revenues and expenses in the accompanying statements of activities.

NOTE G - FUNCTIONAL EXPENSES

Expenses for the year ended September 30, 2018 are as follows:

	<u>Program</u>	<u>Fundraising</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 1,625,851	\$ 700,937	\$ 91,225	\$ 2,418,013
Conferences and meetings	100,617	26,570	13,340	140,527
Computer software and expenses	59,932	51,601	89,752	201,285
Depreciation	6,959	1,982	497	9,438
Dues and licenses	6,943	-	-	6,943
Employee benefits	-	6,240	35,492	41,732
Fundraising event expenses	-	1,419,250	-	1,419,250
Insurance - general	57,727	20,684	51,542	129,953
Office expenses	184,807	58,715	24,726	268,248
Professional fees	43,758	1,728	32,255	77,741
Program materials	5,278,706	169	12,202	5,291,077
Taxes - payroll	120,515	48,557	14,653	183,725
Travel	251,037	117,733	26,929	395,699
	<u>\$ 7,736,852</u>	<u>\$ 2,454,166</u>	<u>\$ 392,613</u>	<u>\$ 10,583,631</u>

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE G - FUNCTIONAL EXPENSES (Continued)

Expenses for the year ended September 30, 2017 are as follows:

	<u>Program</u>	<u>Fundraising</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 1,370,747	\$ 567,913	\$ 90,988	\$ 2,029,648
Conferences and meetings	89,470	26,864	11,466	127,800
Computer software and expenses	96,700	43,577	12,258	152,535
Depreciation	4,016	2,391	647	7,054
Dues and licenses	12,991	-	-	12,991
Fundraising event expenses	-	1,373,206	2,468	1,375,674
Insurance - general	96,968	19,212	6,498	122,678
Office expenses	108,396	44,263	26,957	179,616
Professional fees	14,667	-	19,184	33,851
Program materials	3,994,031	-	-	3,994,031
Taxes - payroll	101,899	40,516	6,383	148,798
Travel	159,947	95,136	16,103	271,186
	<u>\$ 6,049,832</u>	<u>\$ 2,213,078</u>	<u>\$ 192,952</u>	<u>\$ 8,455,862</u>

NOTE H - CONCENTRATION OF CREDIT RISK

The Organization maintains its cash and cash equivalents balances at two financial institutions. These cash balances are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. The Organization may, from time to time, have balances in excess of insured deposit limits. The total uninsured cash was approximately \$6,680,000 as of September 30, 2018.

Camp Kesem National
NOTES TO FINANCIAL STATEMENTS
September 30, 2018 and 2017

NOTE I - EMPLOYEE BENEFIT PLAN

Effective January 1, 2018, the Organization started sponsoring a 403(B) plan that covers all eligible employees subject to certain requirements, as defined in the agreement. Under the plan, a participating employee may defer pre-tax contributions subject to IRS salary deferral limits. The Organization may make discretionary profit sharing contributions. No profit sharing contributions were made or accrued in 2018.

NOTE J - RECLASSIFICATIONS

Certain reclassifications have been made to the 2017 financial statements in order to conform with the 2018 presentation. These reclassifications have no effect on the financial statements net assets or change in net assets.

NOTE K - SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 22, 2019, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the statement of financial position date that require additional disclosure in the financial statements.

Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

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

▶ Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 10/01, 2017, and ending 09/30, 20 18

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CAMP KESEM NATIONAL Doing business as			D Employer identification number 510454157	
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	E Telephone number (224) 240-4384	
	10586 W. PICO BLVD., #196				
	City or town, state or province, country, and ZIP or foreign postal code LOS ANGELES, CA 90064			G Gross receipts \$ 11,477,646.	
F Name and address of principal officer: EMILY BRAKEBILL 6725 CALIFORNIA STREET SAN FRANCISCO, CA 94121			H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(b) Are all subordinates included? Yes <input type="checkbox"/> No <input type="checkbox"/>		
J Website: ▶ WWW.CAMPKESEM.ORG			If "No," attach a list. (see instructions)		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 2003		
			M State of legal domicile: CA		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE CHILDREN AFFECTED BY A PARENT'S CANCER WITH A SUPPORTIVE, LIFE LONG CAMP COMMUNITY THAT RECOGNIZES AND UNDERSTANDS THEIR UNIQUE NEEDS, CONTINUED ON SCH. O</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)		3 19.	
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4 18.	
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)		5 34.	
	6 Total number of volunteers (estimate if necessary)		6 5,000.	
	7a Total unrelated business revenue from Part VIII, column (C), line 12		7a 0.	
7b Net unrelated business taxable income from Form 990-T, line 34		7b		
Revenue			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)		10,293,139.	11,170,100.
	9 Program service revenue (Part VIII, line 2g)		2,454.	1,446.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		3,883.	4,048.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-307,238.	-438,704.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,992,238.	10,736,890.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	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)		2,178,445.	2,643,469.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
	16b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,686,934.			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		5,600,205.	7,166,850.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		7,778,650.	9,810,319.
19 Revenue less expenses. Subtract line 18 from line 12		2,213,588.	926,571.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)		6,713,653.	7,751,043.
	21 Total liabilities (Part X, line 26)		587,735.	698,554.
22 Net assets or fund balances. Subtract line 21 from line 20.		6,125,918.	7,052,489.	

Part II Signature Block

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

Sign Here	Signature of officer EMILY BRAKEBILL Type or print name and title		Date CHAIRWOMAN	

Paid Preparer Use Only	Print/Type preparer's name STEVEN R GLOVER		Preparer's signature Date		Check <input type="checkbox"/> if self-employed PTIN P00253365	
	Firm's name ▶ MILLER, COOPER & CO., LTD.				Firm's EIN ▶ 36-2897372	
	Firm's address ▶ 1751 LAKE COOK ROAD, SUITE 400 DEERFIELD, IL 60015				Phone no. 847-205-5000	

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2017)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

ATTACHMENT 1

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 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 \$ 7,736,852. including grants of \$) (Revenue \$)

DURING THE FISCAL YEAR ENDED SEPTEMBER 30, 2018, MORE THAN 8,900 CAMPERS ATTENDED WEEK LONG SUMMER CAMPS ORGANIZED AT MORE THAN 100 UNIVERSITIES IN 40 STATES.

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

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

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

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

4e Total program service expenses ▶ 7,736,852.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-19 detailing various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 20a through 38 regarding hospital facilities, financial statements, grants, compensation, tax-exempt bonds, and Schedule O completion.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Contains questions about Form 1096, Form W-2G, Form W-3, and various tax compliance requirements.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

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

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

Table with 4 columns: Question ID, Question Text, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ATTACHMENT 2
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JANE SACCARO CEO	40.00 0.	X		X				210,000.	0.	0.
(2) JOHN BRADBURN DIRECTOR	2.00 0.	X						0.	0.	0.
(3) DAVID CRONIN TREASURER	2.00 0.	X		X				0.	0.	0.
(4) CHRIS SOLOMON DIRECTOR	1.00 0.	X						0.	0.	0.
(5) JERRY KATZ DIRECTOR	1.00 0.	X						0.	0.	0.
(6) IRIS RAVE WEDEKING DIRECTOR	1.00 0.	X						0.	0.	0.
(7) BECKY CROWE DIRECTOR	2.00 0.	X						0.	0.	0.
(8) MARK OLSON DIRECTOR	1.00 0.	X						0.	0.	0.
(9) EMILY BRAKEBILL CHAIRWOMAN	3.00 0.	X		X				0.	0.	0.
(10) BOB BARTELL DIRECTOR	1.00 0.	X						0.	0.	0.
(11) THOM BROWN DIRECTOR	1.00 0.	X						0.	0.	0.
(12) BEN CORNWELL DIRECTOR	2.00 0.	X						0.	0.	0.
(13) ROB PLOTKOWSKI DIRECTOR	1.00 0.	X						0.	0.	0.
(14) JAY STILWELL SECRETARY	2.00 0.	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) NEHA BIGGS ----- DIRECTOR	2.00 0.	X						0.	0.	0.
(16) KEITH DIERKX ----- DIRECTOR	1.00 0.	X						0.	0.	0.
(17) BETSY MORTON ----- DIRECTOR	2.00 0.	X						0.	0.	0.
(18) MATT HANLEY ----- DIRECTOR	1.00 0.	X						0.	0.	0.
(19) BRENT IVERSON ----- DIRECTOR	1.00 0.	X						0.	0.	0.
(20) MAUREEN HALLER ----- CHIEF DEVELOPMENT OFFICER	40.00 0.				X			164,028.	0.	0.
(21) JIM HIGLEY ----- CHIEF DEVELOPMENT/MARKETING	40.00 0.					X		145,250.	0.	0.
1b Sub-total								210,000.	0.	0.
c Total from continuation sheets to Part VII, Section A								309,278.	0.	0.
d Total (add lines 1b and 1c)								519,278.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 3

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns				
	1b	Membership dues				
	1c	Fundraising events	1,974,173.			
	1d	Related organizations				
	1e	Government grants (contributions)				
	1f	All other contributions, gifts, grants, and similar amounts not included above	9,195,927.			
	g	Noncash contributions included in lines 1a-1f: \$	32,556.			
	h	Total. Add lines 1a-1f	11,170,100.			
Program Service Revenue	2a	STORE REVENUE	900099	1,446.	1,446.	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		1,446.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts).		4,048.		4,048.
	4	Income from investment of tax-exempt bond proceeds		0.		
	5	Royalties		0.		
			(i) Real	(ii) Personal		
	6a	Gross rents				
	b	Less: rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss)		0.		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)		0.		
	8a	Gross income from fundraising events (not including \$ 1,974,173. of contributions reported on line 1c). See Part IV, line 18	ATCH 3	302,052.		
	b	Less: direct expenses	ATCH 4	740,756.		
	c	Net income or (loss) from fundraising events		-438,704.		-438,704.
9a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses					
c	Net income or (loss) from gaming activities		0.			
10a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold					
c	Net income or (loss) from sales of inventory		0.			
	Miscellaneous Revenue	Business Code				
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d		0.			
12	Total revenue. See instructions		10,736,890.	1,446.		-434,656.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	150,000.	100,859.	5,659.	43,482.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	2,268,013.	1,524,992.	85,566.	657,455.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0.			
9 Other employee benefits	41,731.		35,491.	6,240.
10 Payroll taxes	183,725.	120,515.	14,653.	48,557.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	0.			
c Accounting	0.			
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17.	0.			
f Investment management fees	0.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0.			
12 Advertising and promotion	0.			
13 Office expenses	0.			
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	0.			
17 Travel	395,699.	251,037.	26,929.	117,733.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	140,527.	100,617.	13,340.	26,570.
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	9,438.	6,959.	497.	1,982.
23 Insurance	129,953.	57,727.	51,542.	20,684.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM MATERIALS	5,291,077.	5,278,706.	12,202.	169.
b GENERAL FUNDRAISING/MARKETIN	652,018.			652,018.
c OFFICE SUPPLIES & EXPENSE	268,248.	184,807.	24,726.	58,715.
d PROFESSIONAL CONSULTANT	71,661.	43,758.	26,175.	1,728.
e All other expenses	208,229.	66,875.	89,753.	51,601.
25 Total functional expenses. Add lines 1 through 24e	9,810,319.	7,736,852.	386,533.	1,686,934.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0.			

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	6,285,608.	1	7,130,733.
	2	Savings and temporary cash investments	0.	2	0.
	3	Pledges and grants receivable, net	101,333.	3	155,000.
	4	Accounts receivable, net	39,090.	4	77,083.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0.	5	0.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0.	6	0.
	7	Notes and loans receivable, net	0.	7	0.
	8	Inventories for sale or use	0.	8	0.
	9	Prepaid expenses and deferred charges	65,448.	9	129,862.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	64,676.		
	10b	Less: accumulated depreciation.	25,384.	10c	39,114.
	11	Investments - publicly traded securities	0.	11	0.
	12	Investments - other securities. See Part IV, line 11	0.	12	0.
	13	Investments - program-related. See Part IV, line 11	0.	13	0.
	14	Intangible assets	670.	14	670.
	15	Other assets. See Part IV, line 11	196,120.	15	218,581.
16	Total assets. Add lines 1 through 15 (must equal line 34)	6,713,653.	16	7,751,043.	
Liabilities	17	Accounts payable and accrued expenses	587,735.	17	582,754.
	18	Grants payable	0.	18	0.
	19	Deferred revenue	0.	19	115,800.
	20	Tax-exempt bond liabilities	0.	20	0.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0.	21	0.
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0.	22	0.
	23	Secured mortgages and notes payable to unrelated third parties	0.	23	0.
	24	Unsecured notes and loans payable to unrelated third parties	0.	24	0.
	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	0.	25	0.
	26	Total liabilities. Add lines 17 through 25	587,735.	26	698,554.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> X and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	5,794,585.	27	6,887,489.
	28	Temporarily restricted net assets	331,333.	28	165,000.
	29	Permanently restricted net assets	0.	29	0.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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	6,125,918.	33	7,052,489.
	34	Total liabilities and net assets/fund balances.	6,713,653.	34	7,751,043.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,736,890.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,810,319.
3	Revenue less expenses. Subtract line 2 from line 1	3	926,571.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,125,918.
5	Net unrealized gains (losses) on investments	5	0.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,052,489.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization CAMP KESEM NATIONAL	Employer identification number 510454157
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2017

JSA
7E1210 1.000

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,426,711.	5,153,232.	7,375,846.	9,988,355.	10,732,842.	37,676,986.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	4,426,711.	5,153,232.	7,375,846.	9,988,355.	10,732,842.	37,676,986.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4						37,676,986.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	4,426,711.	5,153,232.	7,375,846.	9,988,355.	10,732,842.	37,676,986.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,709.	3,774.	3,826.	3,883.	4,048.	19,240.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10						37,696,226.
12 Gross receipts from related activities, etc. (see instructions)				12		4,773.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)).	14	99.95%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	99.94%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2017

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

SCHEDULE D (Form 990)

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

CAMP KESEM NATIONAL

Employer identification number

510454157

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor information.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include Purpose(s) of conservation easements, Total number of easements, Total acreage, and various monitoring and reporting questions.

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

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

Table with 2 columns: Description, Amount. Rows include questions about reporting art and historical treasures, and amounts for revenue and assets.

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

Schedule D (Form 990) 2017

JSA 7E1268 2.000

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		64,676.	25,562.	39,114.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				39,114.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	11,510,202.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b	32,556.	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d	740,756.	
	e Add lines 2a through 2d		2e	773,312.
3	Subtract line 2e from line 1		3	10,736,890.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	10,736,890.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	10,583,631.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	32,556.	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d	740,756.	
	e Add lines 2a through 2d		2e	773,312.
3	Subtract line 2e from line 1		3	9,810,319.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	9,810,319.

Part XIII Supplemental Information.

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

SEE PAGE 5

Part XIII Supplemental Information (continued)

PART X, LINE 2:

CAMP KESEM FOLLOWS THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC 740, INCOME TAXES, TO ACCOUNT FOR UNCERTAIN TAX POSITIONS. MANAGEMENT EVALUATED CAMP KESEM'S TAX POSITIONS AND CONCLUDED THAT CAMP KESEM HAD MAINTAINED ITS TAX EXEMPT STATUS AND HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS. THEREFORE, NO PROVISION OR LIABILITY FOR INCOME TAXES HAS BEEN INCLUDED IN THE FINANCIAL STATEMENTS.

SCHEDULE D, PART XI, LINE 2D

DIRECT FUNDRAISING EXPENSES \$740,756

SCHEDULE D, PART XII, LINE 2D

DIRECT FUNDRAISING EXPENSES \$740,756

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" on Form 990, Part IV, line 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.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

CAMP KESEM NATIONAL

Employer identification number

510454157

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

- a Mail solicitations
- b Internet and email 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 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(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
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

Part II Fundraising Events. Complete if the organization answered "Yes" on 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
		CHICAGO MAGIC (event type)	NIGHT MAGIC (event type)	2. (total number)	(add col. (a) through col. (c))
1	Gross receipts	1,247,227.	316,141.	712,857.	2,276,225.
2	Less: Contributions	1,110,775.	278,191.	585,207.	1,974,173.
3	Gross income (line 1 minus line 2)	136,452.	37,950.	127,650.	302,052.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	265,385.	156,839.	318,532.
10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				740,756.
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				-438,704.

Part III Gaming. Complete if the organization answered "Yes" on 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 bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (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 _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <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: _____
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
- b If "Yes," explain: _____

**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" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

CAMP KESEM NATIONAL

Employer identification number

510454157

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input checked="" type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on 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	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on 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	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on 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	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2017

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

For each individual whose compensation must be reported on 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 aren't listed on Form 990, Part VII.

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JANE SACCARO CEO	(i)	150,000.	60,000.	0.	0.	210,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.
2 JIM HIGLEY CHIEF DEVELOPMENT/MARKETING	(i)	121,250.	24,000.	0.	0.	145,250.	0.
	(ii)	0.	0.	0.	0.	0.	0.
3 MAUREEN HALLER CHIEF DEVELOPMENT OFFICER	(i)	154,028.	10,000.	0.	0.	164,028.	0.
	(ii)	0.	0.	0.	0.	0.	0.
4	(i)						
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

CAMP KESEM NATIONAL

Employer identification number

510454157

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
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				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (ATCH 1)		178 .	32,556 .	
26 Other ▶ ()				
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 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2017)

JSA

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Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

ATTACHMENT 1

SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
PROFESSIONAL FEES	X	2.	6,080.	FAIR MARKET VALUE
FUNDRAISING SUPPLIES	X	176.	26,476.	FAIR MARKET VALUE
TOTALS		<u>178.</u>	<u>32,556.</u>	

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

Department of the Treasury
Internal Revenue Service

Name of the organization

CAMP KESEM NATIONAL

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

510454157

FORM 990, PART 1, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
AND TO EMPOWER COLLEGE STUDENTS TO MAKE A DIFFERENCE AND BUILD INVALUABLE
LEADERSHIP SKILLS BY DEVELOPING AND MANAGING EVERY ASPECT OF THEIR CAMP
KESEM CHAPTER.

FORM 990, PART VI, SECTION B, LINE 11:
THE TREASURER REVIEWS THE COMPLETED 990 WITH THE KEY MEMBERS OF THE BOARD
OF DIRECTORS BEFORE MAILING TO THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:
ALL BOARD MEMBERS AND KEY EMPLOYEES ARE REMINDED ANNUALLY OF OUR CONFLICT
OF INTEREST POLICIES.

FORM 990, PART VI, SECTION B, LINE 15:
BOARD OF DIRECTORS COMPENSATION COMMITTEE RECOMMENDATIONS, APPROVED BY
FINANCE COMMITTEE (AND APPROVED BY BOARD).

FORM 990, PART VI, SECTION C, LINE 19:
AVAILABLE ON OUR WEBSITE AND BY REQUEST.

FORM 990, PART XII, LINE 2C:
THE OVERSIGHT AND SELECTION PROCESS HAVE NOT CHANGED FROM THE PRIOR YEAR.

Name of the organization CAMP KESEM NATIONAL	Employer identification number 510454157
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ATTACHMENT 1FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

TO PROVIDE CHILDREN AFFECTED BY A PARENT'S CANCER WITH A SUPPORTIVE,
LIFE LONG CAMP COMMUNITY THAT RECOGNIZES AND UNDERSTANDS THEIR UNIQUE
NEEDS, AND TO EMPOWER COLLEGE STUDENTS TO MAKE A DIFFERENCE AND BUILD
INVALUABLE LEADERSHIP SKILLS BY DEVELOPING AND MANAGING EVERY ASPECT
OF THEIR CAMP KESEM CHAPTER.

ATTACHMENT 2FORM 990, PART VI, LINE 17 - STATES

AL, AK, AR, CA, CO,
FL, GA, HI, IL, KS, KY, ME, MD, MA, MI,
MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OK, OR,
RI, SC, TN, UT, VA, WA, WV, WI,

ATTACHMENT 3FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
CHICAGO MAGIC	1,110,775.
NIGHT MAGIC	278,191.
BOSTON MAGIC	229,897.
MAGIC MAKERS	355,310.
TOTAL	<u>1,974,173.</u>

Name of the organization
CAMP KESEM NATIONAL

Employer identification number
510454157

ATTACHMENT 4

FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
CHICAGO MAGIC	136,452.	265,385.	-128,933.
NIGHT MAGIC	37,950.	156,839.	-118,889.
BOSTON MAGIC	31,200.	135,931.	-104,731.
MAGIC MAKERS	96,450.	182,601.	-86,151.
TOTALS	<u>302,052.</u>	<u>740,756.</u>	<u>-438,704.</u>

ATTACHMENT 5

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID EXPENSE	129,862.
TOTALS	<u>129,862.</u>

ATTACHMENT 6

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
DEFERRED REVENUE	115,800.
TOTALS	<u>115,800.</u>

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <p style="font-size: large; text-align: center;">Camp Kesem National</p>	
	2 Business name/disregarded entity name, if different from above 	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ non-profit corp, exempt under IRS code 501 c 3	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions. <p style="font-size: large;">10586 W. PICO Blvd #196</p>	Requester's name and address (optional)
	6 City, state, and ZIP code <p style="font-size: large;">Los Angeles, CA 90064</p>	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; text-align: center;">5</td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; text-align: center;">0454</td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; text-align: center;">157</td> </tr> </table>	5	-	0454	-	157
5	-	0454	-	157	

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 2/4/19
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

2497353

ARTICLES OF INCORPORATION
OF
CAMP KESEM NATIONAL

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

FEB 11 2003

KEVIN SHELLEY
Secretary of State

One: The name of this corporation is:

CAMP KESEM NATIONAL

Two: This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable and public purposes. The specific purpose for which this corporation is formed is to encourage university students to organize and operate summer camp programs for children whose families are coping with cancer.

Three: The name and address in this state of this corporation's initial agent for service of process are Iris Rave, 688 Cedar Street #8, San Carlos, California 94070.

Four: This corporation is organized and operated exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended.


Notwithstanding any other provision of the Articles, this corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporations contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law).

Five: The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member of this corporation, or to the benefit of any private person.

Six: Upon the dissolution or winding up of this corporation, its assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established and maintained its tax-exempt status under section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue law).

Seven: No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of (or in opposition to) any candidate for public office.

Dated: February 10, 2003.


David M. Koeninger
Incorporator



CAMP KESEM NATIONAL INC.**General Information**

Organization Number 1071751
Name CAMP KESEM NATIONAL INC.
Profit or Non-Profit N - Non-profit
Company Type FCO - Foreign Corporation
Status A - Active
Standing G - Good
State CA
File Date 9/18/2019
Authority Date 9/18/2019
Last Annual Report N/A
Principal Office 10586 W. PICO BLVD #196
 LOS ANGELES, CA 90064
Registered Agent COGENCY GLOBAL INC.
 828 LANE ALLEN ROAD
 SUITE 219
 LEXINGTON, KY 40504

Current Officers**Individuals / Entities listed at time of formation****Images available online**

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF documents. Documents filed prior to September 15, 2004 will become available as the images are created.

[Application for Certificate of Authority\(Corp\).](#) 9/18/2019 1 page [tiff](#) [PDF](#)

Assumed Names**Activity History**

Filing	File Date	Effective Date	Org. Referenced
Add	9/18/2019 1:22:00 PM	9/18/2019	

Microfilmed Images