

**Return of Organization Exempt From Income Tax**

**2009**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	<b>C</b> <b>Lincoln Child Center</b> 4368 Lincoln Avenue Oakland, CA 94602	<b>D</b> Employer Identification Number 94-1156501  <b>E</b> Telephone number 510-531-3111  <b>G</b> Gross receipts \$ <u>15,056,345.</u>
<b>F</b> Name and address of principal officer: <u>Christine Stoner-Mertz</u> Same As C Above		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions)	
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( <u>3</u> ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶	
<b>J</b> Website: ▶ <u>www.lincolncc.org</u>		<b>L</b> Year of Formation: <u>1883</u> <b>M</b> State of legal domicile: <u>CA</u>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

**Part I Summary**

	1 Briefly describe the organization's mission or most significant activities: <u>Lincoln Child Center enables vulnerable and emotionally troubled children and their families to lead independent and fulfilling lives.</u>		
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	<u>3</u>	<u>15</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	<u>4</u>	<u>15</u>
	5 Total number of employees (Part V, line 2a).....	<u>5</u>	<u>282</u>
	6 Total number of volunteers (estimate if necessary).....	<u>6</u>	<u>504</u>
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12.....	<u>7a</u>	<u>0.</u>
	b Net unrelated business taxable income from Form 990-T, line 34.....	<u>7b</u>	<u>0.</u>
Revenue	8 Contributions and grants (Part VIII, line 1h).....	<u>Prior Year</u> 364,703.	<u>Current Year</u> 361,473.
	9 Program service revenue (Part VIII, line 2g).....	14,586,686.	13,692,355.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	-765,213.	555,973.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	558,674.	421,953.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	14,744,850.	15,031,754.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	
14 Benefits paid to or for members (Part IX, column (A), line 4).....			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....		11,514,885.	10,767,012.
16a Professional fundraising fees (Part IX, column (A), line 11e).....			
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>320,080.</u>			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f).....	3,485,925.	3,515,781.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	15,000,810.	14,282,793.	
19 Revenue less expenses. Subtract line 18 from line 12.....	-255,960.	748,961.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	<u>Beginning of Year</u> 14,329,079.	<u>End of Year</u> 14,693,978.
	21 Total liabilities (Part X, line 26).....	4,152,487.	3,768,425.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	10,176,592.	10,925,553.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer: <u>Christine Stoner-Mertz</u> Type or print name and title.	Date: <u>5-13-11</u>	
	President & CEO		
<b>Paid Preparer's Use Only</b>	Preparer's signature: <u>[Signature]</u>	Date: <u>5/13/2011</u>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4: <u>Patel &amp; Associates, CPA</u> <u>266 17th Street, Suite 200</u> <u>Oakland, CA 94612-4124</u>		Preparer's identifying number (see instructions): <u>N/A</u>
		EIN: <u>N/A</u>	Phone no.: <u>(510) 452-5051</u>

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

Lincoln Child Center enables vulnerable and emotionally troubled children and their families to lead independent and fulfilling lives.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

Yes No

If 'Yes,' describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ 4,617,122. including grants of \$ ) (Revenue \$ 5,568,556.)

See Schedule O

4b (Code: ) (Expenses \$ 4,152,572. including grants of \$ ) (Revenue \$ 4,655,953.)

Integrated Nonpublic School and Mental Health Day Treatment Program - Lincoln's Nonpublic School and Mental Health Day Treatment program offers a unique program that integrates special education and intensive mental health services for students in grades K-8. Staffed by certified special education teachers, clinicians and counseling staff, instruction and treatment are provided in small classrooms of 10-12 students and a staff to student ratio of 1-3. Mental health services include individual, group and family counseling, rehabilitative therapies, crisis intervention and psychiatric treatment including medication evaluations and on-going consultation with on-site psychiatrists.

4c (Code: ) (Expenses \$ 2,807,880. including grants of \$ ) (Revenue \$ 3,205,433.)

Residential Treatment - Lincoln provides intensive 24-hour treatment services for children between the ages of five and fourteen. An alternative to hospitalization, this program provides a structured and therapeutic living environment that includes psychiatric assessment, nursing, individual, group and family therapy and ongoing crisis intervention.

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

(Expenses \$ 227,214. including grants of \$ ) (Revenue \$ 262,413.)

4e Total program service expenses 11,804,788.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A .....	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? .....	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I .....		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II .....		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III .....		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I .....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II .....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III .....		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV .....		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V .....	X	
11	Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. ....	X	
	• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI .....		
	• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII .....		
	• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII .....		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX .....		
	• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X .....		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X .....		
12	Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII .....	X	
12A	Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional .....		
		Yes	No
12 A			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E .....		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? .....		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I .....		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II .....		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III .....		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I .....		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II .....	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III .....		X
20	Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H .....		X

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

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21	X		Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.
22	X		Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.
23	X		Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.
24a	X		Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.
24b			Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
24c			Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
24d			Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?
25a	X		Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.
25b	X		Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.
26	X		Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.
27	X		Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.
28			Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV. b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV. c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or indirect or indirect owner? If 'Yes,' complete Schedule L, Part IV.
28a	X		
28b	X		
28c	X		
29	X		Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.
30	X		Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.
31	X		Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.
32	X		Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.
33	X		Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.
34	X		Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.
35	X		Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.
36	X		Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.
37	X		Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.
38	X		Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.

BAA

Form 990 (2009)

TEEA0104L 02/12/10

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable. ....		
1 a	58		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. ....		
1 b	0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	
1 c			
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. ....		
2 a	282		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
2 b			
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? .....		X
3 a			
<b>b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O. ....		
3 b			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....		X
4 a			
<b>b</b>	If 'Yes,' enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
4 b			
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		X
5 a			
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
5 b			
<b>5c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? .....		
5 c			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? .....		X
6 a			
<b>6b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible? .....		
6 b			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....		X
7 a			
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .....		
7 b			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
7 c			
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. ....		
7 d			
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
7 e			
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
7 f			
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? .....		X
7 g			
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? .....		X
7 h			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? .....		X
8			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? .....		X
9 a			
<b>b</b>	Did the organization make any distribution to a donor, donor advisor, or related person? .....		X
9 b			
<b>10</b>	<b>Section 501(c)(7) organizations. Enter:</b>		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. ....	10 a	
<b>b</b>	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. ....	10 b	
<b>11</b>	<b>Section 501(c)(12) organizations. Enter:</b>		
<b>a</b>	Gross income from other members or shareholders. ....	11 a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	11 b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	12 a	
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. ....	12 b	

**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.

**Section A. Governing Body and Management**

		Yes	No
1 a	Enter the number of voting members of the governing body.....		
1 a			15
b	Enter the number of voting members that are independent.....		
1 b			15
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?.....		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?.....		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?.....		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?.....		X
6	Does the organization have members or stockholders?.....		X
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?.....		X
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?.....		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?.....	X	
8 a			
b	Each committee with authority to act on behalf of the governing body?.....	X	
8 b			
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.....		X

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

	Yes	No
10 a		X
10 a		
b		
10 b		
11	X	
11		
12 a	X	
12 a		
b	X	
12 b		
c	X	
12 c		
13	X	
13		
14	X	
14		
15		
a	X	
15 a		
b	X	
15 b		
16 a		X
16 a		
b		
16 b		

**Section C. Disclosures**

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ Bing Estrada 4368 Lincoln Avenue Oakland CA 94602 510-485-7114

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

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organizations's tax year. Use Schedule J-2 if additional space is needed.

- 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. See instructions for definition of 'key employees.'
- 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 the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Delida Costin Chairperson	3	X					0.	0.	0.	
Heather Martinez Zona Vice Chair	3	X					0.	0.	0.	
Barbara Miller Vice Chair	3	X					0.	0.	0.	
Jefferson Hilliard Treasurer	3	X					0.	0.	0.	
Wendall Mitchell Secretary	3	X					0.	0.	0.	
Mark Freitas Board Member	3	X					0.	0.	0.	
Rod Divelbiss Board Member	3	X					0.	0.	0.	
Ivan Fujihara Board Member	3	X					0.	0.	0.	
Kelly Chang Board Member	3	X					0.	0.	0.	
Maggie Chaffee Board Member	3	X					0.	0.	0.	
Erik Lannon Board Member	3	X					0.	0.	0.	
Daphne Lucie Holly Board Member	3	X					0.	0.	0.	
Ruth Ormsby Board Member	3	X					0.	0.	0.	
Mel Shaw Board Member	3	X					0.	0.	0.	
Pearl Davies Shaw Board Member	3	X					0.	0.	0.	
Christine Stoner-Mertz President & CEO	40			X			165,935.	0.	14,505.	
Peggy Padilla COO	40			X			125,145.	0.	12,247.	

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
Larry Gayden CFO	40			X			94,648.	0.	24,865.
Vasanta Giri Medical Dir.	30			X			160,925.	0.	34,758.
Kimball Lane Chief Dev & Mar	40			X			99,473.	0.	11,043.
<b>1b Total</b>							<b>646,126.</b>	<b>0.</b>	<b>97,418.</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in 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 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.

(A) Name and business address	(B) Description of Services	(C) Compensation
Robert Spencer Hodgson III 21C Orinda Way, Suite 205 Orinda, CA 9456	Maintenance	130,984.
Wayne Lazerus 101 Drake Mews Sonoma, CA 95746	Rent	103,240.

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 ▶ 2



**Part VIII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	1a Federated campaigns.....	1a				
	b Membership dues.....	1b				
	c Fundraising events.....	1c 74,205.				
	d Related organizations.....	1d				
	e Government grants (contributions).....	1e				
	f All other contributions, gifts, grants, and similar amounts not included above.....	1f 287,268.				
	g Noncash contribns included in lns 1a-1f: ... \$					
	h Total. Add lines 1a-1f.....		361,473.			
<b>PROGRAM SERVICE REVENUE</b>	Business Code					
	2a Community Based Services	624100	5,319,225.	5,319,225.		
	b Residential	623990	3,205,433.	3,205,433.		
	c Day Treatment Mental Hlth	621300	2,648,197.	2,648,197.		
	d Non Public School Educ	611600	2,007,756.	2,007,756.		
	e Other Program Svc Revenue	611710	511,744.	511,744.		
	f All other program service revenue...					
g Total. Add lines 2a-2f.....		13,692,355.				
<b>OTHER REVENUE</b>	3 Investment income (including dividends, interest and other similar amounts).....		555,973.	555,973.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties.....					
	6a Gross Rents.....	(i) Real				
		(ii) Personal				
		b Less: rental expenses.....				
		c Rental income or (loss).....				
	d Net rental income or (loss).....					
	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).....					
	8a Gross income from fundraising events (not including \$ 74,205. of contributions reported on line 1c). See Part IV, line 18.....	a				
	b Less: direct expenses.....	b 24,591.				
	c Net income or (loss) from fundraising events.....		-24,591.	-24,591.		
	9a Gross income from gaming activities. See Part IV, line 19.....	a				
b Less: direct expenses.....	b					
c Net income or (loss) from gaming activities.....						
10a Gross sales of inventory, less returns and allowances.....	a					
b Less: cost of goods sold.....	b					
c Net income or (loss) from sales of inventory.....						
Miscellaneous Revenue		Business Code				
11a Cost Settlement Adjust.	900099	360,177.	360,177.			
b Gain on Split Int. Agrmnt	900099	72,864.	72,864.			
c Other	900099	13,503.	13,503.			
d All other revenue.....						
e Total. Add lines 11a-11d.....		446,544.				
12 Total revenue. See instructions.....		15,031,754.	14,670,281.	0.	0.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21.....				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.....				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.....				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	706,165.	194,040.	411,272.	100,853.
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.	0.	0.	0.
7 Other salaries and wages.....	7,722,043.	6,880,152.	724,820.	117,071.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).....				
9 Other employee benefits.....	1,694,211.	1,506,127.	163,426.	24,658.
10 Payroll taxes.....	644,593.	545,471.	82,738.	16,384.
11 Fees for services (non-employees).....				
a Management.....				
b Legal.....	20,116.	600.	19,516.	
c Accounting.....	52,760.		52,760.	
d Lobbying.....				
e Prof fundraising svcs. See Part IV, ln 17.....				
f Investment management fees.....				
g Other.....	1,050,484.	946,950.	84,438.	19,096.
12 Advertising and promotion.....				
13 Office expenses.....	347,576.	195,734.	130,939.	20,903.
14 Information technology.....				
15 Royalties.....				
16 Occupancy.....	687,268.	607,106.	68,211.	11,951.
17 Travel.....	196,270.	183,593.	12,373.	304.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings.....	246,621.	169,106.	76,601.	914.
20 Interest.....	8,181.		8,181.	
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization.....	306,524.	166,288.	140,226.	10.
23 Insurance.....	175,317.	12,842.	162,475.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.).....				
a <u>Client Related Expenses</u> .....	391,280.	391,062.	104.	114.
b <u>Other Expenses</u> .....	33,384.	5,717.	19,845.	7,822.
c.....				
d.....				
e.....				
f All other expenses.....				
25 Total functional expenses. Add lines 1 through 24f.....	14,282,793.	11,804,788.	2,157,925.	320,080.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.....				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing.....	1,355,775.	1	2,024,330.
	2	Savings and temporary cash investments.....		2	
	3	Pledges and grants receivable, net.....		3	
	4	Accounts receivable, net.....	2,765,121.	4	2,047,218.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L..		6	
	7	Notes and loans receivable, net.....		7	
	8	Inventories for sale or use.....		8	
	9	Prepaid expenses and deferred charges.....	169,990.	9	149,801.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	7,777,317.		
	b	Less: accumulated depreciation.....	3,112,100.	10c	4,665,217.
	11	Investments – publicly-traded securities.....		11	
	12	Investments – other securities. See Part IV, line 11.....	5,021,368.	12	5,258,581.
	13	Investments – program-related. See Part IV, line 11.....		13	
	14	Intangible assets.....		14	
	15	Other assets. See Part IV, line 11.....	475,967.	15	548,831.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	14,329,079.	16	14,693,978.	
LIABILITIES	17	Accounts payable and accrued expenses.....	1,982,487.	17	1,688,425.
	18	Grants payable.....		18	
	19	Deferred revenue.....		19	
	20	Tax-exempt bond liabilities.....		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22	
	23	Secured mortgages and notes payable to unrelated third parties.....	2,170,000.	23	2,080,000.
	24	Unsecured notes and loans payable to unrelated third parties.....		24	
	25	Other liabilities. Complete Part X of Schedule D.....		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25.....	4,152,487.	26	3,768,425.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.				
	27	Unrestricted net assets.....	6,744,725.	27	7,341,992.
	28	Temporarily restricted net assets.....	623,580.	28	772,626.
	29	Permanently restricted net assets.....	2,808,287.	29	2,810,935.
	Organizations that do not follow SFAS 117, 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, and equipment fund.....		31	
	32	Retained earnings, endowment, accumulated income, or other funds.....		32	
33	<b>Total net assets or fund balances.</b> .....	10,176,592.	33	10,925,553.	
34	<b>Total liabilities and net assets/fund balances.</b> .....	14,329,079.	34	14,693,978.	

**Part XI Financial Statements and Reporting**

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

b Were the organization's financial statements audited by an independent accountant? .....

c 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.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: .....

Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits .....

BAA

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2009**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization <b>Lincoln Child Center</b>	Employer identification number <b>94-1156501</b>
---	---

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

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

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III – Functionally integrated
  - d  Type III– Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization,  check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

h Provide the following information about the supported organizations.

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

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)...						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.....						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.....						
4 Total. Add lines 1-through 3....						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)....						
6 Public support. Subtract line 5 from line 4.....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4.....						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.....						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.).....						
11 Total support. Add lines 7 through 10.....						
12 Gross receipts from related activities, etc. (see instructions).....					12	
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 2009 (line 6, column (f) divided by line 11, column (f)).....	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14.....	15	%
16a 33-1/3 support test – 2009. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization.....	<input type="checkbox"/>	
b 33-1/3 support test – 2008. 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 – 2009 If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ....	<input type="checkbox"/>	
b 10%-facts-and-circumstances test – 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ....	<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 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	2,817,440.	364,383.	329,009.	452,756.	361,473.	4,325,061.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.	13006709.	10778042.	13021091.	14586686.	13692355.	65,084,883.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	15824149.	11142425.	13350100.	15039442.	14053828.	69,409,944.
7a Amounts included on lines 1, 2, 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						69,409,944.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.	15824149.	11142425.	13350100.	15039442.	14053828.	69,409,944.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	183,135.	213,080.	221,224.	168,590.	155,614.	941,643.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	183,135.	213,080.	221,224.	168,590.	155,614.	941,643.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV.	-860,471.	613,453.	279,833.	470,621.	446,544.	949,980.
13 Total support. (add lns 9, 10c, 11, and 12.)						71,301,567.
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. ▶ <input type="checkbox"/>						

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

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	97.4%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	98.9%

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

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	1.3%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.0%

19a 33-1/3 support tests – 2009. 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 – 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶

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

**Part IV** **Supplemental information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

---

(Area with horizontal dashed lines for supplemental information)



Client LCC

Lincoln Child Center

94-1156501

5/11/11

05:22PM

## Part III, Line 12 - Other Income

<u>Nature and Source</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Other Revenue	13,503.	11,371.	40,791.	18,913.	4,196.
Net Change in Split Interest Agreement	72,864.	-131,218.	11,629.	93,522.	78,836.
Cost Settlement Adjustments	360,177.				
Gain on Settlement of Disallowed Claims		590,468.	227,413.	501,018.	-943,503.
Total	<u>\$ 446,544.</u>	<u>\$ 470,621.</u>	<u>\$ 279,833.</u>	<u>\$ 613,453.</u>	<u>\$ -860,471.</u>

Schedule B  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF

OMB No. 1545-0047

2009

Name of the organization

Lincoln Child Center

Employer identification number

94-1156501

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Form 990-PF

Section:

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule –**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules –**

- For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.**

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

Lincoln Child Center

94-1156501

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Mr. & Mrs. Earl F. Herkenhoff 27 Bel Air Drive Orinda, CA 94563	\$ 5,995.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	Kaiser Foundation Health Plan PO Box 12916 Oakland, CA 94604	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Kaiser Permanente Public Affairs 4501 Boradway, 2nd Floor Oakland, CA 94610	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	Kazan, McClain, Abrams, Lyons 171 Twelfth Street, 3rd Floor Oakland, CA 94607	\$ 54,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	Thomas J. Long Foundation 2950 Buskirk Avenue, Suite 160 Walnut Creek, CA 94596	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	The San Francisco Foundation 225 Bush Street, Suite 500 San Francisco, CA 94104-4224	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization <b>Lincoln Child Center</b>	Employer identification number <b>94-1156501</b>
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**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	Glen C. Voyles 1156 Sanders Drive Moraga, CA 94556	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	Safeway Inc. 5918 Stoneridge Mall Road Pleasanton, CA 94588	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	AMEC Geomatrix, Inc. 2101 Webster Street, 12th Fl. Oakland, CA 94612	\$ 7,644.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	Bank of NY Mellon One Wall Street New York, NY 10286	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	DeSilva Gates Construction 11555 Dublin Boulevard Dublin, CA 94568	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	Paul & Hanley LLP 1608 Fourth Street, Suite 300 Berkeley, CA 94710-1709	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization: **Lincoln Child Center** Employer identification number: **94-1156501**

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	Deloitte & Touche 50 Fremont Street, #3100 San Francisco, CA 94105	\$ 9,157.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14	Wells Fargo Foundation 90 South 7th Street Minneapolis, MN 55479	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
15	Holmgren Charitable Lead Trust PO Box 1087 Telluride, CO 81435	\$ 32,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Lincoln Child Center

94-1156501

**Part II** Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

BAA

Name of organization

Employer identification number

Lincoln Child Center

94-1156501

**Part III** Exclusively religious, charitable, etc, individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of exclusively religious, charitable, etc, contributions of \$1,000 or less for the year. (Enter this information once - see instructions.) ..... \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

**Supplemental Financial Statements**  
▶ Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.  
▶ Attach to Form 990. ▶ See separate instructions

**2009**  
Open to Public Inspection

OMB No. 1545-0047

Employer identification number  
**94-1156501**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes  No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit? Yes  No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply):  
 Preservation of land for public use (e.g., recreation or pleasure)  
 Protection of natural habitat  
 Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Held at the End of the Year	2a	2b	2c	2d
a Total number of conservation easements				
b Total acreage restricted by conservation easements				
c Number of conservation easements on a certified historic structure included in (a)				
d Number of conservation easements included in (c) acquired after 8/17/06				

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
- 4 Number of states where property subject to conservation easement is located
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? Yes  No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year \$
- 8 Does conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes  No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.  
 b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:  
 (i) Revenues included in Form 990, Part VIII, line 1  
 (ii) Assets included in Form 990, Part X
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:  
 a Revenues included in Form 990, Part VIII, line 1  
 b Assets included in Form 990, Part X



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

3 Using the organization's 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 XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements** Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

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

b If 'Yes,' explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	709,625.	709,625.			
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	709,625.	709,625.			

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

- a Board designated or quasi-endowment ▶ 100.00 %
- b Permanent endowment ▶ \_\_\_\_\_ %
- c Term endowment ▶ \_\_\_\_\_ %

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1 a Land		52,406.		52,406.
b Buildings		6,663,819.	2,420,195.	4,243,624.
c Leasehold improvements				
d Equipment		84,330.	71,008.	13,322.
e Other		976,762.	620,897.	355,865.
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				4,665,217.

**Part VII Investments—Other Securities** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other <u>Equities</u>	3,213,215.	End of Year Market Value
<u>Bonds</u>	1,749,156.	End of Year Market Value
<u>Mutual Funds</u>	40,746.	End of Year Market Value
<u>Restricted Cash &amp; Investments</u>	255,464.	End of Year Market Value
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Total. (Column (b) must equal Form 990 Part X, col. (B) line 12.) ▶	5,258,581.	

**Part VIII Investments—Program Related** (See Form 990, Part X, line 13) N/A

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

**Part IX Other Assets** (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col. (B), line 15).....▶	

**Part X Other Liabilities** (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)		15,031,754.
2	Total expenses (Form 990, Part IX, column (A), line 25)		14,282,793.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		748,961.
4	Net unrealized gains (losses) on investments		
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV)		
9	Total adjustments (net). Add lines 4 through 8		
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		748,961.

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

1	Total revenue, gains, and other support per audited financial statements		1	15,056,345.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIV) See Part XIV	2d	24,591.	
	e Add lines 2a through 2d	2e		24,591.
3	Subtract line 2e from line 1		3	15,031,754.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIV)	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	15,031,754.

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

1	Total expenses and losses per audited financial statements		1	14,307,384.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIV) See Part XIV	2d	24,591.	
	e Add lines 2a through 2d	2e		24,591.
3	Subtract line 2e from line 1		3	14,282,793.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investments expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIV)	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	14,282,793.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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Client LCC

Lincoln Child Center

94-1156501

5/09/11

01:39PM

Schedule D, Part XII, Line 2d  
Other Revenue Included In F/S But Not Included On Form 990

Net Fundraising Exp. in 990 Part VIII.....	\$	24,591.
Total	\$	<u>24,591.</u>

Schedule D, Part XIII, Line 2d  
Other Expenses And Losses Per Audited F/S

Net Fundraising Exp. in 990 Part VIII.....	\$	24,591.
Total	\$	<u>24,591.</u>

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Lincoln Child Center

Employer identification number

94-1156501

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

- Mail solicitations, Internet and email solicitations, Phone solicitations, In-person solicitations, Solicitation of non-government grants, Solicitation of government grants, Special fundraising events

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

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name 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. Includes a Total row at the bottom right showing 0.

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

Dashed lines for listing states.

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

REVENUE	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
	Fundraising (event type)	(event type)	(total number)	(Add col. (a) through col. (c))
1	Gross receipts	74,205.		74,205.
2	Less: Charitable contributions	74,205.		74,205.
3	Gross income (line 1 minus line 2)			
DIRECT EXPENSES	4	Cash prizes		
	5	Noncash prizes		
	6	Rent/facility costs	2,250.	2,250.
	7	Food and beverages	2,686.	2,686.
	8	Entertainment	1,650.	1,650.
	9	Other direct expenses	18,005.	18,005.
	10	Direct expense summary. Add lines 4- through 9 in column (d)		
11	Net income summary. Combine lines 3, column (d) and line 10			-24,591.

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

REVENUE	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
	(Add col. (a) through col. (c))			
1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes		
	3	Non-cash 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
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Combine lines 1, column (d) and line 7			

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

a Is the organization licensed to operate gaming activities in each of these states? \_\_\_\_\_

b If 'No,' explain:

-----

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? \_\_\_\_\_

b If 'Yes,' explain:

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11 Does the organization operate gaming activities with nonmembers? \_\_\_\_\_

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? \_\_\_\_\_

	YES	NO
9a		
10a		
11		
12		

		YES	NO
<b>13</b> Indicate the percentage of gaming activity operated in:			
<b>a</b> The organization's facility .....	13a	%	
<b>b</b> An outside facility .....	13b	%	
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name: ▶ -----			
Address: ▶ -----			
<b>15a</b> Does the organization have a contact with a third party from whom the organization receives gaming revenue? .....		15a	
<b>b</b> If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.			
<b>c</b> If 'Yes,' enter name and address of the third party:			
Name: ▶ -----			
Address: ▶ -----			
<b>16</b> Gaming manager information			
Name: ▶ -----			
Gaming manager compensation ▶ \$ _____			
Description of services provided: ▶ -----			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
<b>17</b> Mandatory distributions			
<b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....		17a	
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____			



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2009**

▶ Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Lincoln Child Center

Employer identification number

94-1156501

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., 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. ....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? .....

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- 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) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If 'Yes' to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If 'Yes' to line 6a or 6b, describe in Part III.

**7** For person listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III. ....

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. ....

**9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
1 b		
2		
4 a		X
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		X

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

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

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
Christine Stoner-Mert	(i)	165,935.	0.	0.	8,505.	6,000.	180,440.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
Vasanta Giri	(i)	160,925.	0.	0.	28,758.	6,000.	195,683.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III** **Supplemental Information**

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

Area with multiple horizontal dashed lines for providing supplemental information.

**SCHEDULE O**  
**(Form 990)**

**Supplemental Information to Form 990**

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

Name of the organization

Lincoln Child Center

Employer identification number

94-1156501

**Form 990, Part III, Line 4a - Program Service Accomplishments**

Community and School-Based Services -Lincoln's Community and School-Based Services

include the Helping Open Pathways to Education (HOPE) program, Project Permanence,

and Kinship Support Services, The HOPE program is an early intervention program

designed to reduce the number of suspensions and incidences of disruptive behavior at

schools in Alameda and Contra Costa Counties. Project Permanence provides a

family-centered Wraparound Program which is designed to facilitate children moving

out of group care into family settings. Project Permanence provides comprehensive,

short-term, intensive services designed to connect the family to natural supports

within the community. Lincoln's Kinship Support Services Program ("KSSP") provides

services, including social service information, referral and advocacy, case

management, caregiver and teen support groups, children's activity groups, group and

emergency respite, and educational seminars, to relatives who are raising another

family member's children when the parents are absent or unable to raise them. Many

of these children are living with their relatives as an alternative to foster care.

**Form 990, Part III, Line 4d - Other Program Services Description**

Training - Lincoln Child Center Training Institute provides training to employees

and other child-serving organizations through a Title IV-E training contract. It

also provides clinical, management and education-related trainings that are

fee-based.

**Form 990, Part VI, Line 11 - Form 990 Review Process**

The Form 990 is reviewed and approved by the CEO and CFO before it is filed. It is

then presented to the Board Finance Committee at the next meeting for their

information and comments.

Name of the organization

Employer identification number

Lincoln Child Center

94-1156501

**Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts**

Each trustee, director, officer, and key employee signs the Conflict of Interest policy annually.

**Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgtment**

The compensation review and approval process for the CEO-President includes an annual evaluation and the use of comparative data.

**Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees**

The compensation review and approval process for the other officers includes an annual evaluation and the use of comparative data.

**Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available**

The organization's governing documents, policies and financial statements are made available to the public upon request.

Name of the organization

Employer identification number

Lincoln Child Center

94-1156501

Area with horizontal dashed lines for supplemental information.

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE** (11 Cal. Code Regs. sections 301-307, 311 and 312)  
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee
Less than \$25,000	\$0
Between \$25,000 and \$100,000	\$25
Between \$100,001 and \$250,000	\$50
Between \$250,001 and \$1 million	\$75
Between \$1,000,001 and \$10 million	\$150
Between \$10,000,001 and \$50 million	\$225
Greater than \$50 million	\$300

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 07 / 01 / 09 ending 06 / 30 / 10 ) list:

Gross annual revenue \$ 15,056,345 Total assets \$ 14,696,978

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee either directly or with an entity in which any such officer, director or trustee had any financial interest?	Yes	No
<input checked="" type="checkbox"/>		
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input checked="" type="checkbox"/>	
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input checked="" type="checkbox"/>	
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input checked="" type="checkbox"/>	
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input checked="" type="checkbox"/>	
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input checked="" type="checkbox"/>	
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input checked="" type="checkbox"/>	
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input checked="" type="checkbox"/>	
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	

Organization's area code and telephone number ( 510 ) ( 531 ) ( 3111 )

Organization's e-mail address: lincolinchildcenter.org

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer: *[Signature]*

Printed Name: EPIFANIA ESTRADA

Title: CONTROLLER

Date: 5/4/11

State Charity Registration Number: CT722

Name of Organization: LINCOLN CHILD CENTER

Address (Number and Street): 4368 LINCOLN AVE

City or Town, State and Zip Code: OAKLAND CA 94602

Corporate or Organization No.: COO18446

Federal Employer ID No.: 94-1156501

Check if:  Change of address  Amended report

**MAIL TO:**  
 Registry of Charitable Trusts  
 P.O. Box 903447  
 Sacramento, CA 94203-4470  
 Telephone: (916) 445-2021

**WEB SITE ADDRESS:**  
<http://reg.ca.gov/charities/>

**ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code  
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$500, plus interest, and/or fines or filing penalties as defined in Government Code section 12588.1. IRS extensions will be honored.



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**Images Available**

▶ Status: Viewing  
 Check #: 81141  
 Amount: \$ 225.00

◀ PreviousSet NextSet ▶  
 Viewing 1-1 of 1

### Advanced Search

★ All fields required

Search for:

-Select-

Account Number:†

Additional Search Criteria:

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† International accounts will not display.

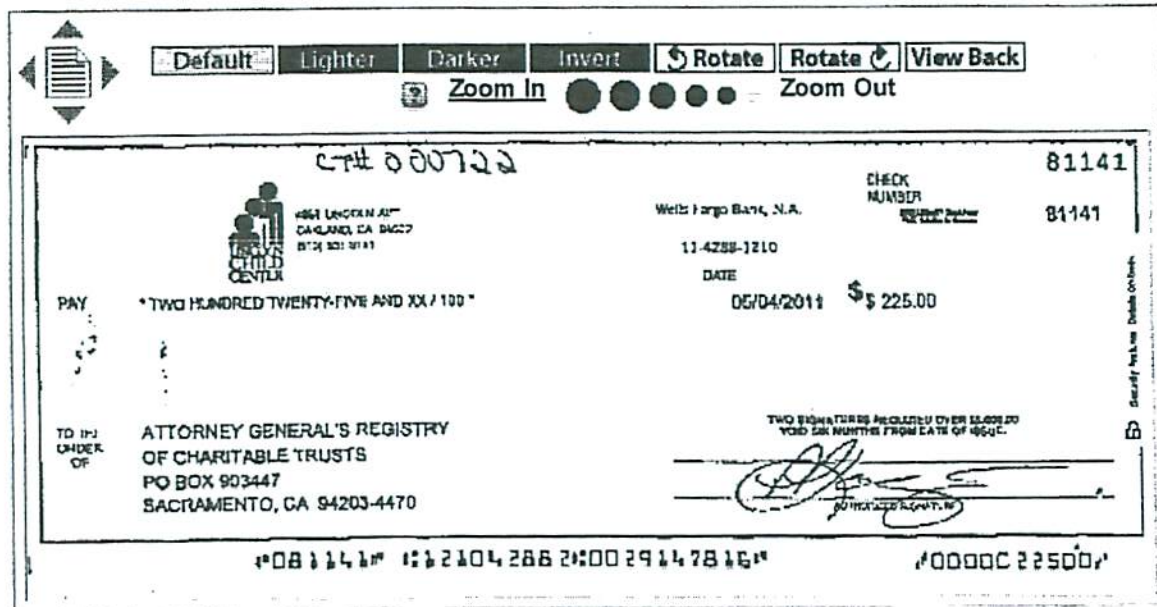


Image: View Full Size Print

### Item Details

Amount: \$ 225.00

Check Number: 81141

Posting Date: 05/12/2011

As Of Date: 05/12/2011

Additional Item Details: 0000011 +000000011503040

Account Name: LINCOLCHILDCE

Account Number: 29147816

Routing Number: 12104288

Type Code/Description: 475/CHECK PAID

Item Sequence Number: 8513386909

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