

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2022

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation): Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning 07-01-2022, and ending 06-30-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 165 8TH STREET 3RD FLOOR. City or town, state or province, country, and ZIP or foreign postal code: SAN FRANCISCO, CA 94103

D Employer identification number: 94-3096716. E Telephone number: (415) 487-3300. G Gross receipts \$ 61,705,917

F Name and address of principal officer: MARY ELIZABETH STOKES, 165 8TH STREET 3RD FLOOR, SAN FRANCISCO, CA 94103

H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3), 501(c) ( ) (insert no.), 4947(a)(1) or 527

J Website: WWW.ECS-SF.ORG

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 1989. M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: EPISCOPAL COMMUNITY SERVICES PROVIDES COMPREHENSIVE RESOURCES TO LOW-INCOME AND HOMELESS PERSONS.

Table with 2 columns: Description, Amount. Rows 2-7b: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 19. 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 18. 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 542. 6 Total number of volunteers (estimate if necessary) 6 228. 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (Part VIII, line 1h) 80,163,577 80,56,517,092. 9 Program service revenue (Part VIII, line 2g) 90,3,303,498 90,4,826,447. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 100,7,934 100,177,828. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 110,116,000 110,67,324. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 120,73,591,009 120,61,588,691.

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 130,53,900 130,155,075. 14 Benefits paid to or for members (Part IX, column (A), line 4) 140,0 140,0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 150,36,585,378 150,36,452,454. 16a Professional fundraising fees (Part IX, column (A), line 11e) 16a0,0 16a0,0. 16b Total fundraising expenses (Part IX, column (D), line 25) 16b1,076,277. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 170,22,925,477 170,27,667,739. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 180,59,564,755 180,64,275,268. 19 Revenue less expenses. Subtract line 18 from line 12 190,14,026,254 190,-2,686,577.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (Part X, line 16) 200,32,194,095 200,91,416,702. 21 Total liabilities (Part X, line 26) 210,9,556,711 210,50,946,347. 22 Net assets or fund balances. Subtract line 21 from line 20 220,22,637,384 220,40,470,355.

Part II Signature Block

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

Sign Here: Signature of officer: MARY ELIZABETH STOKES EXECUTIVE DIRECTOR. Date: 2025-07-21

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01560332, Firm's name HOOD & STRONG LLP, Firm's EIN 94-1254756, Firm's address 2580 N 1ST ST STE 460 SAN JOSE, CA 95131, Phone no. (408) 998-8400

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO (ECS) HELPS HOMELESS AND VERY LOW-INCOME PEOPLE EVERY DAY AND EVERY NIGHT OBTAIN THE HOUSING, JOBS, SHELTER, AND ESSENTIAL SERVICES EACH PERSON NEEDS TO PREVENT AND END HOMELESSNESS.

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

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

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

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

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

**4a** (Code: ) (Expenses \$ **25,709,723** including grants of \$ **0**) (Revenue \$ **4,119,385**)  
SUPPORTIVE HOUSING:SEE SCHEDULE O - PAGE 43.

**4b** (Code: ) (Expenses \$ **19,505,546** including grants of \$ **0**) (Revenue \$ **632**)  
SHELTERS, INTERIM HOUSING, ADULT COORDINATED ENTRY & BEHAVIORAL HEALTH:SEE SCHEDULE O - PAGE 44.

**4c** (Code: ) (Expenses \$ **12,452,774** including grants of \$ **155,075**) (Revenue \$ **801,491**)  
WORKFORCE DEVELOPMENT & HEALTHY AGING:SEE SCHEDULE O - PAGE 46.

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

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

**4e Total program service expenses** **57,668,043**

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 17 main rows (2a-17) and sub-rows (a-e) for various questions. Includes columns for question text, response boxes (e.g., 2a, 2b, 3a, 3b, etc.), and Yes/No columns. Row 2a contains the value '542'.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed CA 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: MARY ELIZABETH STOKES 165 8TH STREET 3RD FLOOR SAN FRANCISCO, CA 94103 (415) 487-3300

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) MARY E STOKES EXECUTIVE DIRECTOR	37.00 0.00	X		X			297,866	0	25,378
(2) THE REV MARC HANDLEY ANDRUS BOARD CHAIR	0.70 0.00	X		X			0	0	0
(3) KEITH GEESLIN BOARD PRESIDENT	0.70 0.00	X		X			0	0	0
(4) THE REV DR SUSANNA SINGER BOARD VICE-PRESIDENT/SECRETARY	0.70 0.00	X		X			0	0	0
(5) YVONNE TATSUNO BOARD VICE-PRESIDENT/TREASURER	0.70 0.00	X		X			0	0	0
(6) TODD CLAYTER BOARD MEMBER	0.70 0.30	X					0	0	0
(7) SEDGE DIENST BOARD MEMBER (THRU 9/22)	0.70 0.00	X					0	0	0
(8) KATE HARTLEY BOARD MEMBER (THRU 12/22)	0.70 0.30	X					0	0	0
(9) HEIDI HO BOARD MEMBER	0.70 0.00	X					0	0	0
(10) DR MARTIN JONES BOARD MEMBER	0.70 0.00	X					0	0	0
(11) SUSAN KETCHAM BOARD MEMBER	0.70 0.00	X					0	0	0
(12) DOUG BOND BOARD MEMBER	0.70 0.00	X					0	0	0
(13) MEGAN MCTIERNAN BOARD MEMBER	0.70 0.00	X					0	0	0
(14) JONATHAN T RODRIGUEZ BOARD MEMBER	0.70 0.30	X					0	0	0
(15) TAJEL SHAH BOARD MEMBER	0.70 0.00	X					0	0	0
(16) DARA SILVEIRA BOARD MEMBER	0.70 0.30	X					0	0	0
(17) RICHARD SPRINGWATER BOARD MEMBER	0.70 0.30	X					0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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				
(18) BARBARA SOLOMON ..... BOARD MEMBER	0.70 ..... 0.30	X						0	0	0	
(19) S HASSAN ZAIDI ..... BOARD MEMBER	0.70 ..... 0.00	X						0	0	0	
(20) ALEJANDRO MARTINEZ ..... BOARD MEMBER (START 12/22)	0.70 ..... 0.30	X						0	0	0	
(21) ERIC METOYER ..... BOARD MEMBER (START 12/22)	0.70 ..... 0.00	X						0	0	0	
(22) RITA MOULTON-PATTERSON ..... BOARD MEMBER (THRU 8/22)	0.70 ..... 0.00	X						0	0	0	
(23) ERIC LARRA ..... CHIEF FINANCIAL OFFICER	37.00 ..... 3.00			X				235,737	0	16,631	
(24) CHRISTOPHER CALLANDRILLO ..... CHIEF OPERATING OFFICER	40.00 ..... 0.00			X				243,976	0	15,420	
(25) JESS W ECKER ..... SR. DIRECTOR - HOUSING SERVICES	40.00 ..... 0.00					X		160,321	0	12,787	
(26) RICHARD P AGUILAR ..... SENIOR CONTROLLER	39.00 ..... 1.00					X		172,595	0	13,278	
(27) MICHELL JAMES ..... SR. DIRECTOR - HUMAN RESOURCES	40.00 ..... 0.00					X		155,773	0	12,962	
(28) TIFFANY L LUONG ..... SR. DIRECTOR - FINANCE & PLANNING	40.00 ..... 0.00					X		162,378	0	12,904	
(29) NANG CAO ..... DEPUTY DIRECTOR - HOUSING STABILITY	40.00 ..... 0.00					X		152,835	0	11,478	
<b>1b Sub-Total</b> . . . . .											
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .											
<b>d Total (add lines 1b and 1c)</b> . . . . .							1,581,481	0	120,838		

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b> 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> . . . . .	Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		No

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NARANJIBHAI & INDIRABEN PATEL 58 BLAKE STREET SAN FRANCISCO, CA 94118	RENT	1,084,914
ALDER HOTEL LLC 2 WEST CLAY PARK SAN FRANCISCO, CA 94121	RENT	952,628
HOTELS 2000 LP 275 BATTERY ST 20TH FLOOR SAN FRANCISCO, CA 94111	RENT	720,729
NIKITA HOLDINGS LLC 860 EDDY STREET SAN FRANCISCO, CA 94109	RENT	686,095
JAGUBHAI T PATEL 1970 36TH AVENUE SAN FRANCISCO, CA 941161163	RENT	442,393

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **2 4**

**Part VIII Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Amt Similar Amounts				
<b>1a</b> Federated campaigns . . . . .		<b>1a</b>		
<b>b</b> Membership dues . . . . .		<b>1b</b>		
<b>c</b> Fundraising events . . . . .		<b>1c</b>	221,610	
<b>d</b> Related organizations . . . . .		<b>1d</b>		
<b>e</b> Government grants (contributions) . . . . .		<b>1e</b>	51,800,219	
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .		<b>1f</b>	4,495,263	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$ . . . . .		<b>1g</b>	552,088	
<b>h Total.</b> Add lines 1a-1f . . . . .				56,517,092

Program Service Revenue		Business Code			
<b>2a</b> PROGRAM INCOME		624200	3,078,171	3,078,171	
<b>b</b> RENTAL INCOME		531190	1,748,276	1,748,276	
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> All other program service revenue.					
<b>g Total.</b> Add lines 2a-2f. . . . .			4,826,447		

Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		177,826			177,826	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses					
		<b>6c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	5,881				
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses	5,879				
		<b>7c</b> Gain or (loss)	2				
	<b>d</b> Net gain or (loss) . . . . .		2			2	
	<b>8a</b> Gross income from fundraising events (not including \$ 221,610 of contributions reported on line 1c). See Part IV, line 18 . . . . .		47,025				
		<b>8b</b> Less: direct expenses	110,163				
<b>c</b> Net income or (loss) from fundraising events . . . . .			-63,138			-63,138	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .		36,585					
	<b>9b</b> Less: direct expenses	1,184					
	<b>c</b> Net income or (loss) from gaming activities . . . . .		35,401			35,401	
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10b</b> Less: cost of goods sold						
	<b>c</b> Net income or (loss) from sales of inventory . . . . .						

Other Revenue Misc Amt	<b>11a</b> MISCELLANEOUS INCOME	Business Code				
		900099	95,061	95,061		
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . .			95,061			
<b>12 Total revenue.</b> See instructions . . . . .			61,588,691	4,921,508	0	150,091

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	155,075	155,075		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	835,007	801,607	20,875	12,525
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	27,875,819	25,291,574	2,104,945	479,300
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	669,203	642,435	16,730	10,038
<b>9</b> Other employee benefits	5,035,015	4,688,668	332,656	13,691
<b>10</b> Payroll taxes	2,037,410	1,945,288	50,935	41,187
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	386,613	249,415	108,520	28,678
<b>c</b> Accounting	165,100	158,496	4,128	2,476
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,874,468	1,866,845	764,580	243,043
<b>12</b> Advertising and promotion	289,383	88,843	18,032	182,508
<b>13</b> Office expenses	296,896	220,560	66,742	9,594
<b>14</b> Information technology	408,776	349,189	51,956	7,631
<b>15</b> Royalties				
<b>16</b> Occupancy	9,941,174	9,931,828	9,346	
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	381,680		381,680	
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	267,263	160,915	106,348	
<b>23</b> Insurance	424,612	377,778	37,980	8,854
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> CLIENT SUBSIDIES & SVCS	6,667,970	6,660,446	1,900	5,624
<b>b</b> FOOD - IN-KIND/PRODUCTS	1,429,377	1,429,284		93
<b>c</b> EQUIPMENT RENTAL	1,221,617	1,123,674	97,801	142
<b>d</b> PROGRAM SUPPLIES	1,204,784	1,166,195	30,576	8,013
<b>e</b> All other expenses	1,708,026	359,928	1,325,218	22,880
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	64,275,268	57,668,043	5,530,948	1,076,277
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	1,275,494	<b>1</b>	4,065,526
	<b>2</b> Savings and temporary cash investments . . . . .	14,975,385	<b>2</b>	15,112,884
	<b>3</b> Pledges and grants receivable, net . . . . .	8,834,237	<b>3</b>	10,002,123
	<b>4</b> Accounts receivable, net . . . . .	3,098	<b>4</b>	2,115,223
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	1,068,978	<b>9</b>	3,720,911
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 28,915,981		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 3,753,314	1,960,692	<b>10c</b> 25,162,667
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	1,518,122	<b>12</b>	127,014
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	2,558,089	<b>15</b>	31,110,354
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	32,194,095	<b>16</b>	91,416,702	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,593,089	<b>17</b>	11,792,052
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	308,654
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	643,768	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D . . . . .	5,319,854	<b>25</b>	38,845,641
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	9,556,711	<b>26</b>	50,946,347
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	7,648,626	<b>27</b>	26,940,886
	<b>28</b> Net assets with donor restrictions . . . . .	14,988,758	<b>28</b>	13,529,469
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
	<b>32</b> Total net assets or fund balances . . . . .	22,637,384	<b>32</b>	40,470,355
	<b>33</b> Total liabilities and net assets/fund balances . . . . .	32,194,095	<b>33</b>	91,416,702

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	61,588,691
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	64,275,268
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-2,686,577
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	22,637,384
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	20,519,548
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	40,470,355

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	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.	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	Yes	
<b>3b</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.	Yes	

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**Public Charity Status and Public Support**

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

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**Name of the organization**  
EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

**Employer identification number**  
94-3096716

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<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 or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	35,111,796	41,186,376	60,351,571	70,163,577	56,553,677	263,366,997
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4 Total.</b> Add lines 1 through 3	35,111,796	41,186,376	60,351,571	70,163,577	56,553,677	263,366,997
<b>5</b> 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) . . .						6,515,777
<b>6 Public support.</b> Subtract line 5 from line 4.						256,851,220

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4. . . . .	35,111,796	41,186,376	60,351,571	70,163,577	56,553,677	263,366,997
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	67,136	42,922	767	8,757	177,826	297,408
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	62,850		12,700	131,519	47,025	254,094
<b>11 Total support.</b> Add lines 7 through 10						263,918,499
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	19,525,188

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

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

<b>14</b> Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	97.320 %
<b>15</b> Public support percentage for 2020 Schedule A, Part II, line 14 . . . . .	<b>15</b>	97.590 %

- 16a 33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .
- b 33 1/3% support test—2021.** 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 . . . . .
- 17a 10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- b 10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2021 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17. Row 19a: 33 1/3% support tests-2022. Row 19b: 33 1/3% support tests-2021. Row 20: Private foundation.

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

- a**  The organization satisfied the Activities Test. Complete **line 2** below.
- b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

**2** Activities Test. **Answer lines 2a and 2b below.**

		Yes	No
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b>	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		

**3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

		Yes	No
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		

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

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

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |  |           |  |  |
|--|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):   |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d  | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by 0.035  | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |  |          |  |
|--|----------|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)   | <b>1</b> |  |
| <b>2</b> Enter 85% of line 1   | <b>2</b> |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)  | <b>3</b> |  |
| <b>4</b> Enter greater of line 2 or line 3   | <b>4</b> |  |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |

- 7**  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

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

(continued)

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - provide details in <b>Part VI</b> )	<b>5</b>	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	<b>6</b>	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	<b>8</b>	
<b>9</b> Distributable amount for 2022 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by Line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022:			
<b>a</b> From 2017. . . . .			
<b>b</b> From 2018. . . . .			
<b>c</b> From 2019. . . . .			
<b>d</b> From 2020. . . . .			
<b>e</b> From 2021. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018. . . . .			
<b>b</b> Excess from 2019. . . . .			
<b>c</b> Excess from 2020. . . . .			
<b>d</b> Excess from 2021. . . . .			
<b>e</b> Excess from 2022. . . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

### Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	GROSS INCOME FROM FUNDRAISING EVENTS NOT INCLUDING CONTRIBUTIONS - 2018 AMOUNT: \$ 61,850. 2019 AMOUNT: \$ 0. 2020 AMOUNT: \$ 12,700. 2021 AMOUNT: \$ 131,519. 2022 AMOUNT: \$ 47,025. GAMING INCOME - 2018 AMOUNT: \$ 1,000. 2019 AMOUNT: \$ 0. 2020 AMOUNT: \$ 0. 2021 AMOUNT: \$ 0. 2022 AMOUNT: \$ 0.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Schedule B**

**Schedule of Contributors**

OMB No. 1545-0047

(Form 990)  
Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990, 990-EZ, or 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2022**

Name of the organization  
EPISCOPAL COMMUNITY SERVICES OF SAN  
FRANCISCO

**Employer identification number**  
94-3096716

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

Form 990-PF

- 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, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

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

Name of organization  
 EPISCOPAL COMMUNITY SERVICES OF SAN  
 FRANCISCO

**Employer identification number**  
 94-3096716

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
 EPISCOPAL COMMUNITY SERVICES OF SAN  
 FRANCISCO

**Employer identification number**

94-3096716

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization  
 EPISCOPAL COMMUNITY SERVICES OF SAN  
 FRANCISCO

Employer identification number  
 94-3096716

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

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

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

Supplemental Financial Statements

2022

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

Employer identification number

94-3096716

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor information.

Part II Conservation Easements.

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

Form for Part II Conservation Easements, including checkboxes for various types of easements, a table for 'Held at the End of the Year' (rows 2a-2d), and questions about monitoring and reporting.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions about reporting and amounts.

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

**Part V Endowment Funds.**

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ .....
  - b** Permanent endowment ▶ .....
  - c** Term endowment ▶ .....
- The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		9,389,718		9,389,718
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		6,045,384	2,810,769	3,234,615
<b>d</b> Equipment . . . . .		622,360	599,930	22,430
<b>e</b> Other . . . . .		12,858,519	342,615	12,515,904
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶				25,162,667

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) AFFILIATE RECEIVABLES	2,653,191
(2) CHARITABLE REMAINDER GIFT RECEIVABLE	269,429
(3) OPERATING LEASE RIGHT-OF-USE ASSETS	28,187,734
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	31,110,354

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	38,845,641

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	61,700,038
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	61,700,038
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	-111,347	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	-111,347
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	61,588,691

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	64,386,615
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	111,347	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	111,347
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	64,275,268
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	64,275,268

**Part XIII Supplemental Information**

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

Return Reference	Explanation
PART X, LINE 2:	ECS IS A TAX-EXEMPT ORGANIZATION UNDER THE PROVISIONS OF THE INTERNAL REVENUE CODE, SECTION 501(C)(3), AND THE CALIFORNIA REVENUE AND TAXATION CODE, SECTION 23701D. ACCORDINGLY, NO PROVISION FOR FEDERAL AND STATE INCOME TAXES HAS BEEN REFLECTED IN THESE FINANCIAL STATEMENTS. MANAGEMENT EVALUATED ECS'S TAX POSITIONS AND CONCLUDED THAT ECS HAD MAINTAINED ITS TAX-EXEMPT STATUS AND HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS. THEREFORE, NO PROVISION OR LIABILITY FOR INCOME TAXES HAS BEEN INCLUDED IN THE FINANCIAL STATEMENTS.
PART XI, LINE 4B - OTHER ADJUSTMENTS:	SPECIAL EVENT EXPENSES NETTED AGAINST REVENUE -110,163. GAMING ACTIVITY EXPENSES NETTED AGAINST REVENUE -1,184.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	SPECIAL EVENT EXPENSES NETTED AGAINST REVENUE 110,163. GAMING ACTIVITY EXPENSES NETTED AGAINST REVENUE 1,184.

## **Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on 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.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization  
EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

**Employer identification number**  
94-3096716

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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

.....

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

		(a) Event #1 <b>CHEFS GALA 2023</b> (event type)	(b) Event #2 _____ (event type)	(c) Other events _____ (total number)	(d) Total events (add col. (a) through col. (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	268,635			268,635
	<b>2</b> Less: Contributions . . . . .	221,610			221,610
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	47,025			47,025
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .	14,000			14,000
	<b>7</b> Food and beverages . . . . .	38,217			38,217
	<b>8</b> Entertainment . . . . .	3,550			3,550
	<b>9</b> Other direct expenses . . . . .	54,396			54,396
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				110,163
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				-63,138	

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
<b>Revenue</b>	<b>1</b> Gross revenue . . . . .			36,585	36,585
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .			1,184	1,184
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶					1,184
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶					35,401

**9** Enter the state(s) in which the organization conducts gaming activities: CA

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

**b** If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity conducted in:

<b>a</b> The organization's facility	<b>13a</b>	100.000 %
<b>b</b> An outside facility	<b>13b</b>	0 %

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

Name ▶ DENA STEIN

Address ▶ 165 8TH STREET 3RD FLOOR SAN FRANCISCO, CA 94103

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

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

**c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ DENA STEIN

Gaming manager compensation ▶ \$ \_\_\_\_\_ 0 .

Description of services provided ▶ PHILANTHROPIC REVENUE GENERATION, INCLUDING OVERSEEING FUND DEVELOPMENT STAFF, FUNDRAISING EFFORTS, AND EVENTS.

Director/officer  Employee  Independent contractor

**17** Mandatory distributions:

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

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

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

Instructions.

Return Reference

Explanation

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

Employer identification number

94-3096716

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-12.

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

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) CLIENT STIPENDS	97	155,075			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	CLIENT STIPENDS ARE MONITORED BY ECS'S MANAGEMENT ALONG WITH THE CITY OF SAN FRANCISCO (AS A GRANTOR) THROUGH ANNUAL FISCAL AUDITS. GRANTEE'S ELIGIBILITY IS BASED ON CONTRACTS AND PROGRAMS GUIDELINES.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**2022**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

Employer identification number  
94-3096716

**Part I Questions Regarding Compensation**

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

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> 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 idemnification 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 directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input 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 on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
  - 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 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

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

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

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

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

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

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

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
<b>1</b> MARY E STOKES EXECUTIVE DIRECTOR	(i)	297,866	0	0	17,908	7,470	323,244	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>2</b> CHRISTOPHER CALLANDRILLO CHIEF OPERATING OFFICER	(i)	243,976	0	0	7,839	7,581	259,396	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>3</b> ERIC LARRA CHIEF FINANCIAL OFFICER	(i)	235,737	0	0	7,607	9,024	252,368	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>4</b> RICHARD P AGUILAR SENIOR CONTROLLER	(i)	172,595	0	0	5,697	7,581	185,873	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>5</b> TIFFANY L LUONG SR. DIRECTOR - FINANCE & PLANNING	(i)	162,378	0	0	5,434	7,470	175,282	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>6</b> JESS W ECKER SR. DIRECTOR - HOUSING SERVICES	(i)	160,321	0	0	5,317	7,470	173,108	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>7</b> MICHELL JAMES SR. DIRECTOR - HUMAN RESOURCES	(i)	155,773	0	0	5,381	7,581	168,735	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
<b>8</b> NANG CAO DEPUTY DIRECTOR - HOUSING STABILITY	(i)	152,835	0	0	4,008	7,470	164,313	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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## **Additional Data**

[Return to Form](#)

**Software ID:**

**Software Version:**

# Noncash Contributions

## 2022

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

**Employer identification number**  
94-3096716

### Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	2	5,879	FAIR MARKET VALUE
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .	X	1	546,209	FAIR MARKET VALUE
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( _____ )				
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

**29** Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

**30a** During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
<b>30a</b>		No
<b>31</b>	Yes	
<b>32a</b>		No

**b** If "Yes," describe the arrangement in Part II.

**31** Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

**32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

**b** If "Yes," describe in Part II.

**33** If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Return Reference	Explanation
PART I, COLUMN (B):	THIS COLUMN REPRESENTS THE NUMBER OF ITEMS DONATED.

## **Additional Data**

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**Software ID:**

**Software Version:**

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

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

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

**▶ Attach to Form 990 or 990-EZ.**

**▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

Employer identification number

94-3096716

Return Reference	Explanation
FORM 990, PART I, LINE 6	THE ORGANIZATION HAD APPROXIMATELY 228 VOLUNTEERS SERVE IN FISCAL YEAR 2023. 162 SERVED AS COMMUNITY OUTREACH, MEAL SERVICE, CLINIC, SENIOR CENTER WORK, AND WORKSHOPS. 85 VOLUNTEERS PROVIDED GENERAL ASSISTANCE. THE NUMBER OF VOLUNTEERS DECREASED SIGNIFICANTLY DUE TO THE COVID-19 PANDEMIC.
FORM 990, PART III, LINE 4A	ECS PROVIDES PERMANENT SUPPORTIVE HOUSING AND SERVICES TO MORE THAN 2,000 INDIVIDUALS AT 20 PERMANENT HOUSING SITES. SERVICES INCLUDE ON-SITE CASE MANAGEMENT, VOCATIONAL COUNSELING, AND ACCESS TO HEALTH CARE FOR FORMERLY HOMELESS AND EXTREMELY LOW-INCOME ADULTS AND FAMILIES, MANY OF WHOM ARE DEALING WITH MENTAL HEALTH OR PHYSICAL DISABILITIES, SUBSTANCE USE ISSUES, LITERACY CHALLENGES, AND/OR VOCATIONAL BARRIERS. SERVICES ARE GEARED TOWARD ENSURING HOUSING RETENTION, BUILDING COMMUNITY, AND ENHANCING INDIVIDUAL WELL-BEING. ECS IS THE SPONSOR OF FIVE FACILITIES, SERVING 103 UNITS AT CANON KIP COMMUNITY HOUSE, 47 UNITS FOR FORMERLY HOMELESS FAMILIES AT CANON BARCUS COMMUNITY HOUSE, 134 UNITS AT BISHOP SWING COMMUNITY HOUSE, 214 UNITS AT THE GRANADA, AND 122 UNITS AT THE DIVA. THE OWNERSHIP STRUCTURE FOR EACH FACILITY IS FURTHER EXPLAINED IN NOTE 2. ECS ALSO PROVIDES SERVICES IN UNITS FOR SINGLE ADULTS AT ITS MASTER-LEASED SITES - THE ELM (80 UNITS), THE MENTONE (68 UNITS), THE HILLSDALE (75 UNITS), THE ALDER (116 UNITS), THE CROSBY (124 UNITS) THE HENRY (121 UNITS), AND THE POST (89 UNITS). ECS PROVIDES SERVICES FOR SINGLE ADULTS AT MERCY HOUSING CALIFORNIA'S BUILDINGS: THE TAHANAN (145 UNITS), THE ROSE (75 UNITS), 50 FORMERLY HOMELESS FAMILY UNITS AT 1180 4TH STREET APARTMENTS, AND 33 FORMERLY HOMELESS FAMILY UNITS AT 455 FELL ST. IN COLLABORATION WITH DISH PROPERTY MANAGEMENT, ECS PROVIDES SERVICES TO 121 UNITS AT THE AUBURN, AND 50 UNITS AT THE MINNA LEE. ECS ADMINISTERS THE STEP UP TO FREEDOM PROGRAM, A RAPID REHOUSING PROGRAM THAT PLACES UP TO 40 JUSTICE-INVOLVED PEOPLE INTO THEIR OWN APARTMENTS WITH A TWO YEAR RENT SUBSIDY.
FORM 990, PART III, LINE 4B	THE SANCTUARY SHELTER ACCOMMODATES UP TO 200 MEN AND WOMEN EACH DAY AND NIGHT OF THE YEAR. CLEAN BEDDING, HOT SHOWERS, AND NUTRITIOUS MEALS HELP GUESTS MEET THEIR IMMEDIATE NEEDS, WHILE ECS'S STAFF OFFERS BEHAVIORAL HEALTH SERVICES, ON-SITE MEDICAL CARE THROUGH A PARTNERSHIP WITH THE DEPARTMENT OF PUBLIC HEALTH AND ACTIVITIES FOCUSED ON HELPING SHELTER GUESTS ADDRESS THEIR LONGER-TERM HOUSING NEEDS AND OTHER CHALLENGES THAT CONTRIBUTE TO THEIR HOMELESS SITUATION. BETWEEN JULY 1, 2022 AND JUNE 30, 2023, THE SANCTUARY PROVIDED INDIVIDUALS WITH 101,686 SHELTER BED NIGHTS. THE INTERFAITH SHELTER IS A COLLABORATIVE, VOLUNTEER-SUPPORTED EFFORT WITH THE SAN FRANCISCO INTERFAITH COUNCIL AND CONGREGATIONS THROUGHOUT THE CITY, OFFERING OVERNIGHT LODGING AND MEALS TO HOMELESS ADULTS EACH NIGHT DURING THE WINTER MONTHS. DURING WINTER 2022/2023, ECS PARTNERED WITH THE COUNTY OF MARIN TO PROVIDE A POP UP WINTER SHELTER DURING SEVERE WEATHER EVENTS. ECS BEGAN OPERATING SHELTER-IN-PLACE HOTELS IN MARCH 2020 AS PART OF A COORDINATED, PUBLIC-PRIVATE, EMERGENCY RESPONSE TO THE COVID-19 PANDEMIC. THIS PROGRAM OFFERED INTERIM HOUSING, MEALS, LAUNDRY, HEALTHCARE, BEHAVIORAL HEALTH, AND OTHER SUPPORT SERVICES TO OVER 900 GUESTS IN EIGHT HOTELS AND WAS INTENDED TO BE A TEMPORARY EMERGENCY RESPONSE. ALL SITES ENDED OPERATIONS ON OR BEFORE JUNE 30, 2023. ECS'S REENTRY INTERIM HOUSING PROGRAM PROVIDES SHORT-TERM SHELTER AND SUPPORT SERVICES TO MEN EXITING INCARCERATION. BETWEEN JULY 1, 2022 AND JUNE 30, 2023, THIS PROGRAM SERVED 111 INDIVIDUALS. THE BRYANT HOMELESS PROPERTY PROGRAM CAN SERVE UP TO 500 HOMELESS CLIENTS WHO CAN STORE THEIR PROPERTY FOR UP TO 6 MONTHS IN A CLEAN, SAFE, AND SECURE ENVIRONMENT. ECS IS THE LEAD PROVIDER FOR THE SF SINGLE ADULT COORDINATED ENTRY SYSTEM (ACES). ACES SERVES AS THE GATEWAY FOR PEOPLE EXPERIENCING HOMELESSNESS IN THE CITY TO BE ASSESSED, PRIORITIZED, AND MATCHED TO SERVICES AND HOUSING RESOURCES. ACES STARTS BY PROVIDING PROBLEM SOLVING AND ASSESSMENT, THEN PRIORITIZES THE MOST VULNERABLE INDIVIDUALS FOR SUPPORTIVE HOUSING AND HOUSING NAVIGATION SUPPORT. CLIENTS WHO MOVE INTO HOUSING ARE OFFERED STABILIZATION SERVICES, SUCH AS CONNECTIONS TO MEDICAL CARE OR EMPLOYMENT SUPPORT, WHICH HELP THEM TRANSITION INTO AND MAINTAIN THEIR NEW HOUSING. ACES SERVED 7,827 PEOPLE IN THE YEAR ENDING JUNE 30, 2023, PLACING 1,470 OF THOSE PEOPLE INTO SUPPORTIVE HOUSING. ECS BEHAVIORAL HEALTH PROVIDES MOBILE BEHAVIORAL HEALTH SERVICES TO SAN FRANCISCO'S HOMELESS IN HOUSING SETTINGS SUCH AS SHELTERS, INTERIM HOUSING, NAVIGATION CENTERS, SHELTER-IN-PLACE HOTELS, PERMANENT SUPPORTIVE HOUSING, AND OTHER PARTS OF THE HOMELESS RESPONSE SYSTEM. BETWEEN JULY 1, 2022 AND JUNE 30, 2023, 355 INDIVIDUALS WERE SUPPORTED THROUGH ECS'S BEHAVIORAL HEALTH SERVICES. RAPID REHOUSING FOR CALWORKS FAMILIES SERVES FAMILIES THAT NEED HOUSING ASSISTANCE IN MARIN COUNTY. THE SUBSIDY IS AVAILABLE FOR UP TO TWO YEARS FOR FAMILIES COMPLIANT WITH THEIR CALWORKS CASE PLAN. THIS PROGRAM BEGAN JANUARY 2023.
FORM 990, PART III, LINE 4C	ECS OFFERS WORKFORCE DEVELOPMENT AND EMPLOYMENT SERVICES AS A PILLAR OF PREVENTING AND ENDING HOMELESSNESS. IN PARTNERSHIP WITH THE ADULT COORDINATED ENTRY SYSTEM (ACES), ECS OFFERS RAPID RE-EMPLOYMENT SERVICES INCLUDING DIRECT REFERRAL TO EMPLOYMENT SPECIALISTS FOR PEOPLE INTERESTED IN SEEKING EMPLOYMENT, BENEFITS COUNSELING FOR PEOPLE SEEKING TO ELIMINATE OR REDUCE THEIR PUBLIC BENEFITS, AND RAPID-REHOUSING SUBSIDIES COMBINED WITH EMPLOYMENT. THE CONQUERING HOMELESSNESS THROUGH EMPLOYMENT FOOD SERVICES (CHEFS) KITCHEN PROVIDES TRAINING OPPORTUNITIES AND EMPLOYMENT AT ECS. THE CHEFS TRAINING PROGRAM IS A FREE CULINARY TRAINING COURSE COMBINING CLASSROOM INSTRUCTION, CASE MANAGEMENT, IN-KITCHEN HANDS-ON TRAINING, AND A PAID INTERNSHIP WITH THE GOAL TO SECURE PERMANENT EMPLOYMENT. THE PROGRAM PREPARES STUDENTS FOR EMPLOYMENT IN THE CULINARY FIELD. STUDENTS EARN A FOOD HANDLERS CERTIFICATE AND HONE THEIR ABILITIES, STATION-BY- STATION, UNTIL THEY HAVE MASTERED THE SKILLS TO RUN A KITCHEN BY THEMSELVES. CHEFS TRAINING PROGRAM WAS PUT ON HOLD IN MARCH OF 2020 DUE TO THE COVID-19 PANDEMIC AND RESUMED IN SEPTEMBER 2020 ON A LIMITED BASIS TO TAKE INTO ACCOUNT ADDED SAFE DISTANCING. THE CHEFS SOCIAL ENTERPRISE IS A CATERING AND FOOD SERVICE PROGRAM THAT PROVIDES EMPLOYMENT OPPORTUNITIES FOR CHEFS STUDENTS AND GRADUATES. CATERING AND FOOD SERVICE CONTRACTS SUPPORT THE

Return Reference	Explanation
	PROGRAM AND EMPLOYEES. THE PROGRAM PROVIDES CATERING AND FOOD PREPARATION SERVICES FOR LOCAL ORGANIZATIONS AND GREW SUBSTANTIALLY IN 2021 AS IT SCALED UP TO PREPARE AND DELIVER OVER 558,662 MEALS TO GUESTS AND RESIDENTS IN AFFORDABLE HOUSING, INTERIM HOUSING, AND SHELTER-IN-PLACE HOTELS. DURING THE FISCAL YEAR ENDED JUNE 30, 2023, ECS BEGAN A NEW WORKFORCE PROGRAM, REALIZING EMPLOYMENT AND CAREERS IN HUMAN SERVICES ('REACH') PROGRAM (FORMERLY SUPPORTIVE SERVICES SECTOR EMPLOYMENT TRAINING). REACH PREPARES PARTICIPANTS FOR POSITIONS IN SOCIAL SERVICES INCLUDING SHELTER MONITOR, HOUSING NAVIGATOR, CASE MANAGER, ACTIVITIES COORDINATOR, ETC. BETWEEN JULY 1, 2022 AND JUNE 30, 2023, REACH PROVIDED PAID TRAINING AND PLACEMENT SUPPORT TO 184 PARTICIPANTS. CANON KIP SENIOR CENTER SERVICES INCLUDE A DAILY NUTRITIOUS LUNCH, RECREATIONAL AND SOCIAL ACTIVITIES TO REDUCE ISOLATION, SUPPORT GROUPS, EDUCATIONAL WORKSHOPS AND CASE MANAGEMENT FOR SENIORS AND ADULTS WITH DISABILITIES. IN-PERSON, CONGREGATE SERVICES WERE PROVIDED THROUGH PHYSICALLY DISTANCED IN-PERSON SERVICES, TELEPHONE AND VIDEO CONFERENCING, MEAL TAKE-OUT, AND DELIVERY OF ACTIVITIES AND TECHNOLOGICAL DEVICES TO REDUCE ISOLATION. BETWEEN JULY 1, 2022 AND JUNE 30, 2023, THIS PROGRAM SUPPORTED 902 PARTICIPANTS AND PROVIDED 85 TABLETS FOR SENIORS TO ACCESS REMOTE ACTIVITIES.
FORM 990, PART VI, SECTION B, LINE 11B	THE TAXPAYER'S ACCOUNTING FIRM FORWARDED THE FORM 990 TO THE CFO. UPON REVIEW, THE CFO FORWARDED THE FORM 990 TO THE FINANCE COMMITTEE FOR ITS REVIEW PRIOR TO FINALIZING THE FORM 990. THE FORM 990 WAS FORWARDED THEN TO THE BOARD MEMBERS FOR THEIR REVIEW PRIOR TO FILING THE FORM 990. ANY QUESTIONS FROM EITHER THE FINANCE COMMITTEE OR BOARD MEMBERS WERE FORWARDED TO THE CFO. EITHER THE CFO OR THE ACCOUNTING FIRM ADDRESSED THE QUESTIONS FROM THE BOARD.
FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS ARE COVERED BY ECS'S BOARD OF DIRECTORS' CONFLICT OF INTEREST POLICY, WHICH REQUIRES THAT EACH DIRECTOR FILE AN ANNUAL CONFLICT OF INTEREST DISCLOSURE OF ACTUAL AND/OR POTENTIAL CONFLICTS. THE POLICY FURTHER REQUIRES DISCLOSURE OF SUCH ACTUAL AND/OR POTENTIAL CONFLICTS OF INTEREST PRIOR TO BOARD CONSIDERATION OF A RELATED MATTER. AFTER DISCLOSURE OF THE INTEREST AND ALL MATERIAL FACTS AND ANY DISCUSSION WITH THE INTERESTED DIRECTOR, THE REMAINING DISINTERESTED DIRECTORS, WITH THE INTERESTED DIRECTOR ABSENT, SHALL DECIDE BY A MAJORITY VOTE WHETHER THE MATTER AT ISSUE PRESENTS AN ACTUAL CONFLICT OF INTEREST AND, IF SO, WHETHER THE CONFLICT SHOULD BE WAIVED BECAUSE THE TRANSACTION OR ARRANGEMENT IS LAWFUL, COMPLIANT WITH ECS'S BYLAWS AND NOT ADVERSE TO ECS'S BEST INTERESTS. IN WAIVING A CONFLICT, ECS MAY REQUIRE THE AFFECTED DIRECTOR TO PROVIDE IT WITH CERTAIN ASSURANCES OR WAIVERS. THE BOARD OF DIRECTORS WILL NOT APPROVE AND ECS WILL NOT PARTICIPATE IN ANY SELF-DEALING OR EXCESS BENEFIT TRANSACTION PROHIBITED BY LAW. SHOULD THE BOARD OF DIRECTORS DETERMINE THAT A DIRECTOR HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE DISCIPLINARY AND CORRECTIVE ACTIONS, UP TO AND INCLUDING REMOVAL FROM THE BOARD.
FORM 990, PART VI, SECTION B, LINE 15	THE HUMAN RESOURCES DIRECTOR WITH THE EXECUTIVE DIRECTOR, COO, AND CFO PERIODICALLY REVIEWS COMPENSATION RANGES AND ACTUAL WAGES FOR ALL POSITIONS IN THE ORGANIZATION, WEIGHTING BOTH INTERNAL AND EXTERNAL EQUITY FACTORS. THE EXECUTIVE DIRECTOR AND THE CFO CONSIDER THE DATA IN DEVELOPING THE ANNUAL BUDGET, WHICH IT REPORTS IN DETAIL TO THE FINANCE COMMITTEE PRIOR TO SUBMISSION OF THE BUDGET TO THE BOARD OF DIRECTORS FOR APPROVAL. FURTHER, THE BOARD OF DIRECTORS ANNUALLY REVIEWS THE COMPENSATION OF THE EXECUTIVE DIRECTOR, THE CFO AND THE COO IN EXECUTIVE SESSION AND ACTS FORMALLY TO EFFECT ANY CHANGES, DOCUMENTING ITS ACTION BY BOARD RESOLUTION.
FORM 990, PART VI, SECTION C, LINE 19	ECS MAKES ITS RECENT AUDITED FINANCIAL STATEMENTS, FORMS 990, AND OTHER DOCUMENTS AVAILABLE TO MEMBERS OF THE PUBLIC IN COMPLIANCE WITH SAN FRANCISCO'S NONPROFIT PUBLIC ACCESS ORDINANCE. FURTHER, ECS'S ARTICLES OF INCORPORATION, BYLAWS, CONFLICT OF INTEREST POLICY AND OTHER DOCUMENTS ARE EXAMINED ANNUALLY BY PUBLIC FUNDERS AS PART OF SAN FRANCISCO'S CITYWIDE FISCAL AND COMPLIANCE MONITORING. ALL DOCUMENTS ARE MADE AVAILABLE FOR THE SAME PERIOD OF TIME SET FORTH IN SEC. 6104(D).
FORM 990, PART XI, LINE 9:	EQUITY CONTRIBUTION - 1251 S. ELISEO LLC 20,519,548.
EXPLANATION FOR AMENDED FORM 990:	THE ORGANIZATION IS AMENDING ITS FORM 990 TO CORRECTLY PRESENT THE INCOME, EXPENSES, AND ASSETS OF ITS SUBSIDIARIES. ITEMS THAT HAVE CHANGED: - FORM 990, PART I, LINES 10, 17, 19, 20, 21, AND 22. - FORM 990, PART VIII, LINE 3. - FORM 990, PART IX, COLUMN (B), LINES 13, AND 24E. - FORM 990, PART X, COLUMN (B), LINES 1, 4, 10A, 17, 25, 27, 32 AND 33. - FORM 990, PART XI, LINES 1, 2, 3, 9 AND 10. - FORM 990, SCHEDULE A, PART II, COLUMN (E), LINE 8. - FORM 990, SCHEDULE A, PART II, COLUMN (F), LINES 5 AND 11. - FORM 990, SCHEDULE D, PART VI, COLUMN (B), LINES 1A, 1C, AND 1E. - FORM 990, SCHEDULE D, PART X, LINE 1(3). - FORM 990, SCHEDULE D, PART XI, LINE 1. - FORM 990, SCHEDULE D, PART XII, LINE 1. - FORM 990, SCHEDULE R, PART I, COLUMNS (D) AND (E).

## **Additional Data**

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**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
EPISCOPAL COMMUNITY SERVICES OF SAN  
FRANCISCO

**Employer identification number**

94-3096716

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
<b>(1)</b> 275 10TH STREET LLC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 72-1601718	LOW INCOME HOUSING	CA	-114	1,476,961	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO
<b>(2)</b> 1064 MISSION LLC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103	LOW INCOME HOUSING	CA			EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO
<b>(3)</b> 1000 SUTTER LLC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 85-3586344	LOW INCOME HOUSING	CA			ECS HOUSING CORPORATION
<b>(4)</b> 440 GEARY LLC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 85-3709747	LOW INCOME HOUSING	CA			ECS HOUSING CORPORATION
<b>(5)</b> 1251 S ELISEO LLC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 88-1073451	LOW INCOME HOUSING	CA	1,665	25,257,560	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
<b>(1)</b> CANON BARCUS INC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 94-3288854	GP OF LOW-INCOME HOUSING L.P.	CA	501(C)(3)	LINE 12A, I	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	Yes	No
<b>(2)</b> CANON KIP INC 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 94-3152652	GP OF LOW-INCOME HOUSING L.P.	CA	501(C)(3)	LINE 12A, I	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	Yes	No
<b>(3)</b> ECS HOUSING CORPORATION 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 83-2707481	LOW INCOME HOUSING	CA	501(C)(3)	LINE 12A, I	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	Yes	No

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
<b>(1)</b> CANON BARCUS ASSOCIATES LP 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 94-3390577	LOW-INCOME HOUSING	CA	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	RELATED	-288,192	12,648,974		No			No	99.900 %
<b>(2)</b> CANON KIP ASSOCIATES II LP 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 81-1612750	LOW-INCOME HOUSING	CA	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	RELATED	37,129	3,217,904		No		Yes		0.010 %
<b>(3)</b> 275 10TH ST ASSOCIATES LP 165 8TH STREET 3RD FL SAN FRANCISCO, CA 94103 72-1601718	LOW-INCOME HOUSING	CA	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	RELATED	-114	1,476,961		No		Yes		0.010 %
<b>(4)</b> 1064 MISSION LP 1256 MARKET STREET SAN FRANCISCO, CA 94102 83-3110001	LOW-INCOME HOUSING	CA	ECS HOUSING CORPORATION	RELATED	-13	13,384,160		No		Yes		0.010 %

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
<b>(1)</b> CHARITABLE REMAINDER TRUST (1)	INVESTMENT	CA	EPISCOPAL COMMUNITY SERVICES OF SAN FRANCISCO	T			100.000 %	Yes	

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
  
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
  
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
  
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
  
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
<b>1a</b>		No
<b>1b</b>		No
<b>1c</b>		No
<b>1d</b>		No
<b>1e</b>		No
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>	Yes	
<b>1l</b>	Yes	
<b>1m</b>	Yes	
<b>1n</b>	Yes	
<b>1o</b>		No
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>		No
<b>1s</b>		No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b> CANON BARCUS ASSOCIATES LP	L	183,098	PER CONTRACT
<b>(2)</b> 275 10TH ST ASSOCIATES LP	L	393,093	PER CONTRACT
<b>(3)</b> CANON KIP ASSOCIATES II LP	L	106,728	PER CONTRACT
<b>(4)</b> CANON BARCUS ASSOCIATES LP	M	51,192	PER CONTRACT
<b>(5)</b> CANON KIP ASSOCIATES II LP	M	142,757	PER CONTRACT



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

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Explanation

Schedule R (Form 990) 2021

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