

## Return of Organization Exempt From Income Tax

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

2020

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<b>A</b> For the 2020 calendar year, or tax year beginning 7/01, 2020, and ending 6/30, 2021	
<b>B</b> Check if applicable:	<b>C</b>
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	COMMONWEAL 451 MESA ROAD BOLINAS, CA 94924
	<b>D</b> Employer identification number 94-2366094 <b>E</b> Telephone number 415-779-1008 <b>G</b> Gross receipts \$ 5,765,503.
<b>F</b> Name and address of principal officer: MICHAEL LERNER SAME AS C ABOVE	
<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>J</b> Website: WWW.COMMONWEAL.ORG	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
<b>L</b> Year of formation: 1976 <b>M</b> State of legal domicile: CA	

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: COMMONWEAL OPERATES IN THREE CORE FIELDS - HEALTH AND HEALING, ART AND EDUCATION, AND ENVIRONMENT AND JUSTICE. WITHIN THOSE FIELDS, COMMONWEAL INCUBATES AND SUPPORTS A DOZEN DIFFERENT PROGRAMS IN CANCER, HEALTH PROFESSIONALS EDUCATION, ENVIRONMENTAL HEALTH, (CONT. ON SCH O)	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	94
	6	Total number of volunteers (estimate if necessary)	46
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
8		Contributions and grants (Part VIII, line 1h)	4,429,684.
9		Program service revenue (Part VIII, line 2g)	674,364.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	66,993.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	109,136.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,280,177.
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	158,793.
14		Benefits paid to or for members (Part IX, column (A), line 4)	22,624.
Expenses		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25)	122,736.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,592,368.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,994,005.
	19	Revenue less expenses. Subtract line 18 from line 12	1,286,172.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)
21		Total liabilities (Part X, line 26)	734,173.
22		Net assets or fund balances. Subtract line 21 from line 20	7,378,771.
			8,359,719.

## 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: <i>V. Marcotte</i>		Date: 5-9-22	
	VANESSA MARCOTTE		CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	JENNIFER L. RUTH	<i>Jennifer L. Ruth</i>	5/4/22	P00854240
	Firm's name	BREGANTE + COMPANY LLP, CPA'S		
	Firm's address	301 BATTERY ST, 2 MEZZANINE SAN FRANCISCO, CA 94111		
				Firm's EIN
				94-2861940
				Phone no.
				(415) 777-1001

May the IRS discuss this return with the preparer shown above? See instructions.

☒ Yes ☐ No

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

TEEA0101L 01/19/21

Form 990 (2020)

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ X**1** Briefly describe the organization's mission:

ENGAGE IN EDUCATIONAL, CHARITABLE AND RESEARCH ACTIVITIES WHICH CONTRIBUTE TO THE HEALTH OF INDIVIDUALS, TO PUBLIC HEALTH AND TO THE HEALTH OF THE GLOBAL ENVIRONMENT.

**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 \$ 362,854. including grants of \$ 1,500. ) (Revenue \$ )BEYOND CONVENTIONAL CANCER THERAPIES:

BEYOND CONVENTIONAL CANCER THERAPIES (BCCT) WILL HELP PATIENTS AND PRACTITIONERS GO "BEYOND CONVENTIONAL CANCER THERAPIES" IN INFORMED AND PRUDENT WAYS. WE ARE BUILDING A WEBSITE THAT WILL ENABLE PATIENTS TO EXPLORE SCIENCE-BASED OR AT LEAST SCIENCE-INFORMED CHOICES. WE ARE DEVELOPING DATABASES OF NATURAL PRODUCTS AND CENTERS ENGAGED IN PROMISING INTEGRATIVE ONCOLOGY WORK. IN A SENSE, BCCT IS A NEW VERSION OF MICHAEL LERNER'S BOOK FROM MIT PRESS, CHOICES IN HEALING: INTEGRATING THE BEST OF CONVENTIONAL AND COMPLEMENTARY CANCER THERAPIES. ADVISORS INCLUDE A DOZEN OF THE LEADING INTEGRATIVE ONCOLOGISTS IN THE COUNTRY. MICHAEL LERNER SERVES AS THE DIRECTOR, AND SHEILA OPPERMAN COORDINATES BCCT.

**4b** (Code: ) (Expenses \$ 327,712. including grants of \$ ) (Revenue \$ )

THE GIFT OF COMPASSION USES ART AS A PORTAL FOR INTRODUCING MEDIATION AS A HEALING PRACTICE FOR INDIVIDUALS AND GROUPS. THE FOCUS OF THE GIFT OF COMPASSION COLLABORATIONS IS ON UNDERSERVED, UNDER-RESOURCED SEGMENTS OF SOCIETY—FOSTER YOUTH AND YOUNG ADULTS FROM THE FOSTER SYSTEM, INDIVIDUALS CHARGED WITH CRIMINAL OFFENSES, INDIVIDUALS WHO ARE RETURNING TO COMMUNITIES AFTER A PERIOD OF INCARCERATION, AND IMMIGRANT YOUTH. EVERY COLLABORATION GIVES ACCESS TO LEARNING ABOUT AND PRACTICING METHODS THAT INCREASE SELF-AWARENESS AND THE EXPERIENCE OF SELF-HEALING FROM TRAUMA. ANGELA OH AND TU YING MING CO-DIRECT THE GIFT OF COMPASSION.

**4c** (Code: ) (Expenses \$ 312,195. including grants of \$ ) (Revenue \$ 225,100. )VISUAL THINKING STRATEGIES:

VISUAL THINKING STRATEGIES (VTS) IS A METHOD INITIATED BY TEACHER-FACILITATED DISCUSSIONS OF ART IMAGES AND DOCUMENTED TO HAVE A CASCADING POSITIVE EFFECT ON BOTH TEACHERS AND STUDENTS. IT IS PERHAPS THE SIMPLEST WAY IN WHICH TEACHERS AND SCHOOLS CAN PROVIDE STUDENTS WITH KEY BEHAVIORS SOUGHT BY COMMON CORE STANDARDS: THINKING SKILLS THAT BECOME HABITUAL AND TRANSFER FROM LESSON TO LESSON, ORAL AND WRITTEN LANGUAGE LITERACY, VISUAL LITERACY, AND COLLABORATIVE INTERACTIONS AMONG PEERS.

**4d** Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ 1,759,631. including grants of \$ 22,624. ) (Revenue \$ 160,975. )

**4e** Total program service expenses ▶ 2,762,392.

**Part IV Checklist of Required Schedules**

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

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

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

**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 ☐

	Yes	No
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. .... <b>2a</b> 94		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .... <b>2b</b>	X	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? .... <b>3a</b>	X	
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. .... <b>3b</b>	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .... <b>4a</b>		X
<b>b</b> If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .... <b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .... <b>5b</b>		X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? .... <b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .... <b>6a</b>		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .... <b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .... <b>7a</b>		X
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? .... <b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .... <b>7c</b>		X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. .... <b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .... <b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .... <b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .... <b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .... <b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .... <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? .... <b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .... <b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. .... <b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. .... <b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders. .... <b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) .... <b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .... <b>12a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. .... <b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? .... <b>13a</b>		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. .... <b>13b</b>		
<b>c</b> Enter the amount of reserves on hand .... <b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .... <b>14a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. .... <b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .... <b>15</b>		X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .... <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.		

**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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**

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. .... <b>1 a</b> 7		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent. .... <b>1 b</b> 4		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .... <b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .... <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .... <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .... <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? .... <b>6</b>		X
<b>7 a</b> 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? .... <b>7 a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .... <b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? .... <b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? .... <b>8 b</b>	X	
<b>9</b> 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 on Schedule O. .... <b>9</b>		X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► AZ CA ID MD MI OR NY WA TN

**18** Section 6104 requires an organization to make its Forms 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.  
☒ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

**19** Describe on 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. SEE SCHEDULE O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
 VANESSA MARCOTTE 451 MESA ROAD BOLINAS CA 94924 415-779-1008

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

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

See 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL LERNER CHAIRMAN	30 8	X		X				0.	180,084.	35,369.
(2) OREN SLOZBERG EX. DIR. & SEC.	40 2			X				132,314.	0.	32,117.
(3) ARLENE ALLSMAN COO	40 2					X		110,702.	0.	29,715.
(4) VANESSA MARCOTTE CFO	40 2					X		128,766.	0.	8,792.
(5) JUANE EVANS DIRECTOR	1 0	X						0.	0.	0.
(6) KATHERINE FULTON DIRECTOR	1 0	X						0.	0.	0.
(7) ANGELA OH DIRECTOR	1 0	X						0.	0.	0.
(8) CATHERINE DODD VICE CHAIR	1 1	X		X				0.	0.	0.
(9) STEVEN BOOKOFF TREASURER	1 1	X		X				0.	0.	0.
(10) LISA SIMMS-BOOTH DIRECTOR	1 0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

**1 b Subtotal** ..... 371,782. 180,084. 105,993.  
**c Total from continuation sheets to Part VII, Section A** ..... 0. 0. 0.  
**d Total (add lines 1b and 1c)** ..... 371,782. 180,084. 105,993.

**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** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual. ....

	Yes	No
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		X

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual. ....

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person. ....

**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
LORENA BRANKS RUBEN DARIO 4550 , TIJUANA 22536 MEXICO		328,376.

**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 ▶ 1

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e	399,005.			
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	3,430,783.			
	g Noncash contributions included in lines 1a-1f	1 g	35,674.			
	h Total. Add lines 1a-1f		3,829,788.			
	<b>Program Service Revenue</b>	2 a <u>VTS</u>	Business Code	225,100.	225,100.	
b <u>PHILANTHROPIC SERVICES</u>			56,800.	35,800.	21,000.	
c <u>RETREAT CENTER</u>			33,132.	33,132.		
d <u>NATURA</u>			32,421.	32,421.		
e <u>HEART</u>			16,473.	16,473.		
f All other program service revenue			22,149.	22,149.		
g Total. Add lines 2a-2f			386,075.			
<b>Other Revenue</b>		3 Investment income (including dividends, interest, and other similar amounts)		29,607.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6 a (i) Real (ii) Personal				
	b Less: rental expenses	6 b				
	c Rental income or (loss)	6 c				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7 a (i) Securities (ii) Other	1,360,172.			
	b Less: cost or other basis and sales expenses	7 b	1,078,694.			
	c Gain or (loss)	7 c	281,478.			
	d Net gain or (loss)		281,478.	281,478.		
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8 a				
	b Less: direct expenses	8 b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	9 a				
b Less: direct expenses	9 b					
c Net income or (loss) from gaming activities						
<b>Miscellaneous Revenue</b>	10 a Gross sales of inventory, less returns and allowances	10 a	5,097.			
	b Less: cost of goods sold	10 b				
	c Net income or (loss) from sales of inventory		5,097.			5,097.
	11 a <u>EMPLOYEES ON-SITE RENTS</u>	Business Code	56,200.			56,200.
	b <u>PAYROLL TAX REFUND</u>		53,754.			53,754.
c <u>WEBSITE SUBSCRIPTIONS</u>		44,810.			44,810.	
d All other revenue						
e Total. Add lines 11a-11d		154,764.				
12 Total revenue. See instructions		4,686,809.	646,553.	21,000.	189,468.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	22,624.	22,624.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	371,782.	282,554.	74,356.	14,872.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	1,014,112.	770,673.	202,823.	40,616.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	75,747.	57,568.	15,149.	3,030.
9 Other employee benefits.	177,194.	134,667.	35,439.	7,088.
10 Payroll taxes.	180,635.	137,283.	36,127.	7,225.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	6,493.	6,493.		
c Accounting.	26,949.	3,761.	22,990.	198.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	15,446.	15,121.	325.	
13 Office expenses.	106,294.	67,827.	21,453.	17,014.
14 Information technology.				
15 Royalties.				
16 Occupancy.	201,714.	160,078.	34,282.	7,354.
17 Travel.	3,203.	2,443.	131.	629.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	16,810.	16,306.	230.	274.
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	104,974.	87,953.	16,657.	364.
23 Insurance.	66,381.	7,132.	58,993.	256.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONSULTANTS AND CONTRACTORS	926,844.	858,281.	47,319.	21,244.
b MAINTENANCE AND REPAIRS	47,747.	38,186.	9,357.	204.
c DONATED GOODS & SERVICES	42,286.	41,648.	638.	
d DUES & FEES	35,262.	28,588.	4,984.	1,690.
e All other expenses.	30,511.	23,206.	6,627.	678.
25 Total functional expenses. Add lines 1 through 24e.	3,473,008.	2,762,392.	587,880.	122,736.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing.....	43,696.	1	78,515.
	2 Savings and temporary cash investments.....	1,008,799.	2	3,017,774.
	3 Pledges and grants receivable, net.....	1,369,083.	3	896,772.
	4 Accounts receivable, net.....	39,953.	4	29,865.
	5 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.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....	64,203.	9	65,671.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 2,250,750.		
	b Less: accumulated depreciation.....	10b 1,682,884.	10c	567,866.
	11 Investments — publicly traded securities.....	1,978,143.	11	1,897,822.
	12 Investments — other securities. See Part IV, line 11.....	2,675,963.	12	1,618,995.
	13 Investments — program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....	590,000.	15	1,045,320.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33).....	8,112,944.	16	9,218,600.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses.....	701,344.	17	805,806.
	18 Grants payable.....		18	
	19 Deferred revenue.....	32,829.	19	53,075.
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 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.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....		23	
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25.....	734,173.	26	858,881.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions.....	3,689,466.	27	4,692,769.
	28 Net assets with donor restrictions.....	3,689,305.	28	3,666,950.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
	32 <b>Total net assets or fund balances.</b> .....	7,378,771.	32	8,359,719.
33 <b>Total liabilities and net assets/fund balances.</b> .....	8,112,944.	33	9,218,600.	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,686,809.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,473,008.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,213,801.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,378,771.
5	Net unrealized gains (losses) on investments	5	-239,465.
6	Donated services and use of facilities	6	6,612.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,359,719.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? ..... If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
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	2b	X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ..... If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....	3a	X
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 on Schedule O and describe any steps taken to undergo such audits .....	3b	

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization

COMMONWEAL

Employer identification number

94-2366094

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	2,065,062.	3,702,688.	3,576,926.	4,429,684.	3,829,788.	17,604,148.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 <b>Total.</b> Add lines 1 through 3.	2,065,062.	3,702,688.	3,576,926.	4,429,684.	3,829,788.	17,604,148.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						836,187.
6 <b>Public support.</b> Subtract line 5 from line 4.						16,767,961.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.	2,065,062.	3,702,688.	3,576,926.	4,429,684.	3,829,788.	17,604,148.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	40,163.	43,304.	50,246.	46,099.	29,607.	209,419.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 <b>Total support.</b> Add lines 7 through 10.						17,813,567.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 <b>First 5 years.</b> 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 <b>stop here.</b>						▶ <input type="checkbox"/>

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

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).	14	94.13 %
15 Public support percentage from 2019 Schedule A, Part II, line 14.	15	92.21 %
16a <b>33-1/3% support test—2020.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	▶ <input checked="" type="checkbox"/>	
b <b>33-1/3% support test—2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization.	▶ <input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2020.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	▶ <input type="checkbox"/>	
b <b>10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	▶ <input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	▶ <input type="checkbox"/>	

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6</b> <b>Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8</b> <b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14</b> <b>First 5 years.</b> 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 <b>stop here.</b> <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐

**b 33-1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐

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

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 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 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 (as 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 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<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 in 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 in 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)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described in line 11a above?
- c A 35% controlled entity of a person described in line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

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

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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

	Yes	No
1		

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

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

	Yes	No
1		
2		
3		

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

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ 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 governmental entity (see instructions).

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

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in 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? 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.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If 'Yes' or 'No,' provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2020

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)**Section D – Distributions**

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015 .....		
b	From 2016 .....		
c	From 2017 .....		
d	From 2018 .....		
e	From 2019 .....		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016 .....		
b	Excess from 2017 .....		
c	Excess from 2018 .....		
d	Excess from 2019 .....		
e	Excess from 2020 .....		

BAA

Schedule A (Form 990 or 990-EZ) 2020

**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.)

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

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- ▶ **Complete if the organization is described below. ▶ 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.**

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

**If the organization answered 'Yes,' on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

COMMONWEAL

Employer identification number

94-2366094

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.  
(See instructions for definition of 'political campaign activities')

- 2 Political campaign activity expenditures (See instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (See instructions) ▶

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990 or 990-EZ) 2020

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

**Limits on Lobbying Expenditures**  
(The term 'expenditures' means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	0.	0.												
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	0.	0.												
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns. ....														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....	0.	0.												
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.	0.												
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.	0.												
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2 a</b> Lobbying nontaxable amount	373,968.				373,968.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					560,952.
<b>c</b> Total lobbying expenditures	393.				393.
<b>d</b> Grassroots nontaxable amount	93,492.				93,492.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					140,238.
<b>f</b> Grassroots lobbying expenditures					0.

BAA

Schedule C (Form 990 or 990-EZ) 2020

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No,' OR (b) Part III-A, line 3, is answered 'Yes.'

1 Dues, assessments and similar amounts from members.	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year.	2 a	
b Carryover from last year.	2 b	
c Total.	2 c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (See instructions).	5	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

Employer identification number

COMMONWEAL

94-2366094

**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.

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?..... ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?..... ☐ Yes ☐ No

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1..... ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X..... ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1..... ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X..... ► \$ \_\_\_\_\_

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program  
☐ 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.

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

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

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

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

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

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

	Yes	No
(i) Unrelated organizations.....	3a(i)	
(ii) Related organizations.....	3a(ii)	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?.....	3b	

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....		1,649,013.	1,456,290.	192,723.
d Equipment.....		564,871.	190,228.	374,643.
e Other.....		36,866.	36,366.	500.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.).....				567,866.

BAA

Schedule D (Form 990) 2020

**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 <u>MONEY MARKET FUNDS</u>	18,995.	END OF YEAR MARKET VALUE
(A) <u>CERTIFICATES OF DEPOSIT</u>	1,600,000.	END OF YEAR MARKET VALUE
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ▶	1,618,995.	

**Part VIII Investments – Program Related.**

N/A

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) -----		
(10) -----		
Total. (Column (b) must equal Form 990, Part X, column (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) <u>EMPLOYEE RETENTION CREDIT RECEIVABLE</u>	580,320.
(2) <u>INVESTMENTS HELD BY THE HALE FUND</u>	465,000.
(3) -----	
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
(10) -----	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ▶	1,045,320.

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) -----	
(3) -----	
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
(10) -----	
(11) -----	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	

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

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

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

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

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

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

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

**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.

**PART X - FASB ASC 740 FOOTNOTE**

COMMONWEAL IS A NON-PROFIT CORPORATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND UNDER SECTION 23701D OF THE CALIFORNIA REVENUE AND TAXATION CODE. THEREFORE, NO PROVISION FOR FEDERAL OR CALIFORNIA INCOME TAX IS REFLECTED IN THE CONSOLIDATED FINANCIAL STATEMENTS. TAX RETURNS OF COMMONWEAL ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.

**SCHEDULE F**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

- Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.  
► Attach to Form 990.

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

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Name of the organization

Employer identification number

COMMONWEAL

94-2366094

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ... ☐ Yes ☐ No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.) **PART V**

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) AUSTRALIA			VIRTUAL CLASS (VTS)		240.
(2) INDIA			VIRTUAL YOGA (HYF)		1,890.
(3) MEXICO			SUPPORT FOR MIGRANT CAMP	SHELTER, FOOD & UTILITIES	295,616.
(4) ASIA			RESEARCH CONSULTANT (BCCT)		19,688.
(5) AUSTRALIA			VIRTUAL CLASS (HYF)		440.
(6) CANADA			TRAINING (BCCT)		1,323.
(7) SPAIN			VIRTUAL CLASS (VTS)		240.
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3 a Subtotal</b> .....					319,437.
<b>b Total from continuation sheets to Part I</b> .....					
<b>c Totals (add lines 3a and 3b)</b> ..	0	0			319,437.

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

Schedule F (Form 990) 2020

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

[illegible]

**Part III** Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered 'Yes' on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ..... ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ..... ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ..... ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ..... ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ..... ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* ..... ☐ Yes ☒ No

**Part V** Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I - ADDITIONAL SUPPLEMENTAL INFORMATION**

COMMONWEAL RECEIVED \$25,932 IN PROGRAM FEES FROM FOREIGN SOURCES.

**SCHEDULE J**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Compensation Information**

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

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2020****Open to Public  
Inspection**

Name of the organization

COMMONWEAL

Employer identification number

94-2366094

**Part I Questions Regarding Compensation****1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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 indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?**3** Indicate which, if any, of the following the 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 section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization?**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 on 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

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2020

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
MICHAEL LERNER							
1 CHAIRMAN	(i) 0. (ii) 180,084.	0. 0.	0. 0.	0. 35,369.	0. 0.	0. 215,453.	0. 0.
OREN SLOZBERG	(i) 132,314. (ii) 0.	0. 0.	0. 0.	6,979. 0.	26,806. 0.	166,099. 0.	0. 0.
2 EX. DIR. & SEC.							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

BAA

TEEA4102L 09/25/20

Schedule J (Form 990) 2020

**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.

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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

- Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
► 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.

OMB No. 1545-0047

**2020**

**Open To Public  
Inspection**

Name of the organization

COMMONWEAL

Employer identification number

94-2366094

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total. ▶ \$

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2020

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) SHARYLE PATTON	FAMILY MBR	31,071.	COMPENSATION		X
(2) TU YING MING	FAMILY MBR	9,500.	COMPENSATION		X
(3) IRWIN KELLER	FAMILY MBR	2,000.	COMPENSATION		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

**SUPPLEMENTAL INFORMATION**

SCHEDULE L, PART IV:

FAMILY MEMBER OF MICHAEL LERNER, CURRENT OFFICER, RECEIVED COMPENSATION AS DIRECTOR OF BIOMONITORING RESOURCE CENTER FOR COMMONWEAL.

FAMILY MEMBER OF ANGELA OH, CURRENT OFFICER, RECEIVED COMPENSATION AS DIRECTOR OF GIFT OF COMPASSION FOR COMMONWEAL.

FAMILY MEMBER OF OREN SLOZBERG, EXECUTIVE DIRECTOR, RECEIVED COMPENSATION TO OPERATE THE TAPROOT PROGRAM FOR COMMONWEAL.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ 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 instructions and the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization

COMMONWEAL

Employer identification number

94-2366094

**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 .....			12,472.	FMV
5 Clothing and household goods .....				
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities — Publicly traded .....				
10 Securities — Closely held stock .....				
11 Securities — Partnership, LLC, or trust interests .....				
12 Securities — Miscellaneous .....				
13 Qualified conservation contribution — Historic structures .....				
14 Qualified conservation contribution — Other .....				
15 Real estate — Residential .....				
16 Real estate — Commercial .....				
17 Real estate — Other .....				
18 Collectibles .....				
19 Food inventory .....				
20 Drugs and medical supplies .....				
21 Taxidermy .....				
22 Historical artifacts .....				
23 Scientific specimens .....				
24 Archeological artifacts .....				
25 Other ▶ (TRAVEL) .....		2	23,077.	FMV
26 Other ▶ (BIKE RACKS) .....		1	125.	FMV
27 Other ▶ ( ) .....				
28 Other ▶ ( ) .....				

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

29

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
30a		X
31		X
32a		X
33		

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.

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

**Schedule M (Form 990) 2020**

**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.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

COMMONWEAL

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

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

► Attach to Form 990 or 990-EZ.

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

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**2020**

**Open to Public  
Inspection**

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**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

**COLLABORATIVE ON HEALTH AND THE ENVIRONMENT:**

FOUNDED IN 2002, THE COLLABORATIVE ON HEALTH AND THE ENVIRONMENT (CHE) CULTIVATES A LEARNING COMMUNITY BASED ON THE LATEST, EVIDENCE-BASED SCIENCE TO SHARE KNOWLEDGE AND RESOURCES, TO IMPROVE INDIVIDUAL AND COLLECTIVE HEALTH. CHE IS FOCUSED ON HOW ENVIRONMENTAL RISKS CAN IMPACT HUMAN HEALTH. BY INFORMING AND CONNECTING AFFECTED AND INTERESTED GROUPS, CHE HOPES TO BUILD A GROUNDSWELL OF DEMAND FOR PREVENTION-FOCUSED BEHAVIORS AND POLICIES, AS WELL AS ECONOMIC AND LEGAL STRUCTURES THAT PROTECT PUBLIC HEALTH. CHE'S PRIMARY ACTIVITIES INCLUDE: SHARING EMERGING SCIENTIFIC RESEARCH ON ENVIRONMENTAL DETERMINANTS OF HEALTH; FOSTERING INTERDISCIPLINARY AND INCLUSIVE COLLABORATION AMONG DIVERSE CONSTITUENCIES TO TRANSLATE AND COMMUNICATE THE BEST AVAILABLE ENVIRONMENTAL HEALTH SCIENCE; AND FACILITATING EFFORTS TO REDUCE DISEASE AND DISABILITY AND IMPROVE HEALTH ACROSS THE LIFESPAN. KAREN WANG SERVES AS THE DIRECTOR OF CHE.

**HEALING CIRCLES:**

FOUNDED IN 2014, HEALING CIRCLES IS AN INTERNATIONAL LEARNING COMMUNITY FOR PEOPLE WHO WANT TO DO DEEP INTENTIONAL HEALING WORK WITH CANCER AND OTHER DISEASES OR EXPERIENCES OF LOSS. DESIGNED TO EXTEND THE CORE WORK OF THE CANCER HELP PROGRAM, IT SEEKS TO BRING THE DEEP EXPERIENCES OF HEALING TO PEOPLE WHO WANT TO CREATE A HEALING CIRCLE IN THEIR LIVING ROOM, CHURCH OR ANY OTHER SETTING. HEALING CIRCLES WAS FOUNDED IN PARTNERSHIP WITH THREE OTHER CENTERS--IN VANCOUVER, B.C., WASHINGTON STATE, AND SMITH CENTER FOR HEALING AND THE ARTS IN WASHINGTON, D.C.--THAT HAVE DONE RESIDENTIAL RETREATS BASED ON THE CANCER HELP PROGRAM MODEL FOR AT LEAST 20 YEARS. WE NOW HAVE NEW CENTERS IN LANGLEY ON WHIDBEY ISLAND, WASHINGTON, AND IN HOUSTON,

TEXAS. OUR THREE BAY AREA CCHP ALUMNI GROUPS ARE OUR LABORATORIES FOR HEALING

Name of the organization

COMMONWEAL

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**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

CIRCLES WORK IN THE BAY AREA. HEALING CIRCLES ARE FORMING IN NORTH CAROLINA, VIRGINIA, AND WASHINGTON, D.C. ANOTHER HEALING CIRCLE JUST BEGAN IN JERUSALEM. HUNDREDS OF PEOPLE HAVE EXPERIENCED AND STUDIED HEALING CIRCLES WORK. MICHAEL LERNER SERVES AS THE DIRECTOR, AND SHEILA OPPERMAN COORDINATES HEALING CIRCLES.

**COMMONWEAL RETREAT CENTER:**

THE COMMONWEAL RETREAT CENTER IS A BREATHTAKINGLY BEAUTIFUL SPACE WITHIN THE COMMONWEAL SITE, WHERE WE HOLD THE CANCER HELP PROGRAM RETREATS AND OTHER COMMONWEAL WORKSHOPS. IT ALSO HOSTS PERSONAL AND PROFESSIONAL CONFERENCES, WORKSHOPS, RETREATS, AND GATHERINGS THAT ARE COMPATIBLE WITH COMMONWEAL'S NONPROFIT STATUS. THE RETREAT CENTER INCLUDES PACIFIC HOUSE, A 12-BEDROOM RETREAT FACILITY WITH A COMMERCIAL KITCHEN, AND BOTHIN AND KOHLER HOUSES, WITH TWO AND THREE BEDROOMS RESPECTIVELY. JENEPHER STOWELL DIRECTS THE RETREAT CENTER.

**OTHER VARIOUS PROGRAMS:**

IN THE FISCAL YEAR ENDING JUNE 30, 2021, COMMONWEAL'S OTHER PROGRAMS DID A VARIETY OF WORK CONTRIBUTING TO HEALTH OF PEOPLE AND OF THE PLANET. PROGRAMS INCLUDED COMMONWEAL BIOMONITORING RESOURCE CENTER, HEALING CIRCLES, INSTITUTE FOR ART AND HEALING / EDGE, FALL GATHERING, HEALING KITCHENS INSTITUTE, HEALING YOGA FOUNDATION, AND BEYOND CONVENTIONAL CANCER THERAPIES.

**CENTER FOR CREATIVE COMMUNITY:**

FOUNDED IN 2014, THE CENTER FOR CREATIVE COMMUNITY (C3) IS AN UMBRELLA FOR A NUMBER OF COMMONWEAL PROJECTS THAT EXPLORE THE INTERSECTION OF DIALOGUE, COGNITION, CREATIVITY, AND COMMUNITY. THROUGH WORK IN DIFFERENT COMMUNITIES, C3 SEEKS TO DEEPEN OUR EXPLORATION OF COMPLEX ISSUES IN OUR WORLD. C3 PROGRAMS INCLUDE THE POWER OF

Name of the organization

COMMONWEAL

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**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

HOPE YOUTH CAMP, THE CREATIVE FACILITATION TRAINING SERIES, COMMONWEAL'S FALL GATHERING, TAPROOT, VISUAL THINKING STRATEGIES, AND THE ECOLOGY OF AWAKENING PROGRAM. THESE PROGRAMS ARE BRINGING NEW ENERGY AND DIVERSITY TO COMMONWEAL, STRENGTHENING THE FOUNDATION FOR THE NEXT FORTY YEARS OF WORK. OREN SLOZBERG DIRECTS C3.

**COMMONWEAL CANCER HELP PROGRAM:**

FOUNDED IN 1985, THE COMMONWEAL CANCER HELP PROGRAM (CCHP) IS PERHAPS THE MOST RESPECTED RESIDENTIAL SUPPORT PROGRAM FOR PEOPLE WITH CANCER AND THEIR SIGNIFICANT OTHERS IN THE UNITED STATES. BILL MOYERS FEATURED CCHP IN HIS AWARD-WINNING PBS SERIES, HEALING AND THE MIND. CCHP PROVIDES A WEEKLONG PROGRAM OF YOGA; MEDITATION; RELAXATION; BREATHING PRACTICES; MASSAGE; MORNING SUPPORT GROUPS; SAND-TRAY; EXPLORATION OF SACRED SPACE; HEALING ARTS; MUSIC; AN EVENING OF HEALING WORDS; PRIMARILY VEGETARIAN WHOLE FOODS COOKING; INDIVIDUAL SESSIONS WITH CO-LEADERS, NUTRITIONISTS, AND YOGA PRACTITIONERS; SUPPORT GROUPS; AND EXPLORATIONS OF CHOICES IN HEALING, CONVENTIONAL AND COMPLEMENTARY THERAPIES, PAIN AND SUFFERING, AND DEATH AND DYING. CCHP REGULARLY AND RELIABLY TRANSFORMS THE LIVES OF PARTICIPANTS IN LASTING AND PROFOUND WAYS; IT CHANGES THE EXPERIENCE OF LIVING-AND SOMETIMES DYING-WITH CANCER. WE CURRENTLY OFFER SIX CCHP RETREATS EACH YEAR. SINCE 2012, WE ALSO HAVE BEEN HOLDING THREE-DAY CANCER HELP PROGRAM TRAININGS FOR BAY AREA YOUNG SURVIVORS (BAYS) - A COMMUNITY OF YOUNG ADULTS WHO HAVE METASTATIC BREAST CANCER. ARLENE ALLSMAN SERVES AS THE COORDINATOR OF CCHP.

**NATURA INSTITUTE FOR ECOLOGY AND MEDICINE AT COMMONWEAL GARDEN:**

NATURA INSTITUTE FOR ECOLOGY AND MEDICINE-THE NEW PROGRAM STEWARDING THE COMMONWEAL GARDEN-IS DEDICATED TO RECONNECTING PEOPLE TO THE LIVING SYSTEMS THAT RESTORE US TO

Name of the organization

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**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

HEALTH AND WHOLENESS. FOUNDED AND DIRECTED BY ANNA O'MALLEY, AN INTEGRATIVE FAMILY AND COMMUNITY MEDICINE PHYSICIAN, NATURA INSTITUTE IS EMBODYING A NEW MODEL OF CARE THAT DOES NOT DEplete THE PRECIOUS RESOURCE THAT IS THE HEALER, THAT EMPOWERS THE PRECIOUS BEING THAT IS SEEKING WELL-BEING, AND THAT "DOES NO HARM" ON AN INTERPERSONAL, ECOLOGICAL, AND PLANETARY LEVEL. THE NATURA INSTITUTE SEEKS TO RECONNECT PEOPLE WITH HEALING, THROUGH DEEPENING RELATIONSHIP WITH NATURE, HEALING PLANTS (FOOD AND MEDICINAL), AND THAT WHICH HEALS OUR HUMAN NATURE. THE NATURA INSTITUTE EMBODIES AN ALTERNATIVE MODEL OF PROACTIVE WELLBEING-ORIENTED MEDICINE THAT IS COMMUNITY-BASED AND NATURE-PLACED, AND SERVES THE COMMUNITY AT LARGE AS WELL AS THE MEDICAL COMMUNITY.

**THE NEW SCHOOL AT COMMONWEAL:**

FOUNDED IN 2007, THE NEW SCHOOL AT COMMONWEAL (TNS) IS A COMMUNITY OF INQUIRY EXPLORING TOPICS IN HEALTH, THE ARTS AND SCIENCES, THE ENVIRONMENT, AND THE INNER LIFE. TNS PRESENTS CONVERSATIONS, BOOK READINGS, PERFORMANCES, AND OTHER EVENTS WITH THOUGHT AND ACTION LEADERS WHO ARE CHANGING OUR WORLD. OVER 200 EVENTS ARE RECORDED AND OFFERED AS PODCASTS ON ITUNES AND OUR WEBSITE. MOST GATHERINGS ARE OFFERED FREE OF CHARGE AS GIFTS TO THE COMMONWEAL COMMUNITY, GIVING FORWARD INTO A CIRCLE OF GENEROSITY. IN ADDITION, TNS CONTINUES TO REFINE AN ONLINE PRESENCE, INCLUDING MAINTAINING THE WEBSITE AND SENDING MONTHLY NEWSLETTERS THAT ARE ELICITING GOOD RESPONSE AND DISCUSSION. MICHAEL LERNER SERVES AS THE DIRECTOR, AND KYRA EPSTEIN SERVES AS THE COORDINATOR OF TNS.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

REVIEWED BY STAFF AND THE FINANCE COMMITTEE AND A COPY GIVEN TO THE BOARD.

Name of the organization

COMMONWEAL

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**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

THE CONFLICT OF INTEREST POLICY IS INCLUDED IN THE STAFF HANDBOOK AND THE BYLAWS.

THE STAFF HANDBOOK IS GIVEN UPON HIRE AND WHEN REVISED. AN ACKNOWLEDGEMENT IS SIGNED BY STAFF AND KEPT IN THE EMPLOYEE FILE.

THE BYLAWS ARE GIVEN TO BOARD MEMBERS UPON JOINING THE BOARD AND WHEN REVISED. EACH BOARD MEMBER IS REQUIRED TO SIGN A STATEMENT ANNUALLY DISCLOSING ANY POSSIBLE CONFLICTS OF INTEREST. BOARD MEMBERS INVOLVED IN A POSSIBLE CONFLICT OF INTEREST ARE EXCLUDED FROM VOTING ON ISSUES RELATED TO SUCH INTERESTS.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

COMMONWEAL DOES A COMPARISON TO OTHER NONPROFITS IN NORTHERN CALIFORNIA, THEN FACTORS IN EXPERIENCE AND RESPONSIBILITY. USING THIS INFORMATION, THE BOARD OF DIRECTORS APPROVES COMPENSATION FOR ALL BOARD DIRECTORS, OFFICERS, THE PRESIDENT, CEO, EXECUTIVE DIRECTOR, COO, CSO AND CFO.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

COMMONWEAL MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO MEMBERS OF THE PUBLIC UPON REQUEST.

**FORM 990, PART I, LINE 1**

(CONTINUED FROM PAGE 1) YOGA, HEALING NUTRITION, PERMACULTURE GARDENING, AND JUVENILE JUSTICE.

**FORM 990, PART VI, LINE 8B**

NO COMMITTEE MEETINGS THAT HAD THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY WERE HELD DURING THE FISCAL YEAR. IF ANY COMMITTEES THAT HAD THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY HAD MET DURING THE FISCAL YEAR, THE MEETINGS WOULD BE CONTEMPORANEOUSLY DOCUMENTED.

**SCHEDULE R**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

COMMONWEAL

**Related Organizations and Unrelated Partnerships**

- ▶ 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.

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**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
(1) ----- ----- ----- -----					
(2) ----- ----- ----- -----					
(3) ----- ----- ----- -----					

**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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) THE HALE FUND P.O. BOX 316 BOLINAS, CA 94924 94-3116561	SUPPORTING ORGANIZATION	CA	501(C)(3)	509(A)(3)	COMMONWEAL		X
(2) JENIFER ALTMAN FOUNDATION P.O. BOX 601 BOLINAS, CA 94924 94-3146675	GRANT MAKING	CA	501(C)(3)	PF	N/A		X
(3) ----- ----- ----- -----							
(4) ----- ----- ----- -----							

**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) Dispropor- tionate 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	
(1) -----												
-----												
-----												
(2) -----												
-----												
-----												
(3) -----												
-----												
-----												

**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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									
-----									
-----									
(2) -----									
-----									
-----									
(3) -----									
-----									
-----									

**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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		1a X
b Gift, grant, or capital contribution to related organization(s)		1b X
c Gift, grant, or capital contribution from related organization(s)	X	1c
d Loans or loan guarantees to or for related organization(s)		1d X
e Loans or loan guarantees by related organization(s)		1e X
f Dividends from related organization(s)		1f X
g Sale of assets to related organization(s)		1g X
h Purchase of assets from related organization(s)		1h X
i Exchange of assets with related organization(s)		1i X
j Lease of facilities, equipment, or other assets to related organization(s)		1j X
k Lease of facilities, equipment, or other assets from related organization(s)		1k X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	1l
m Performance of services or membership or fundraising solicitations by related organization(s)		1m X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	1n
o Sharing of paid employees with related organization(s)	X	1o
p Reimbursement paid to related organization(s) for expenses		1p X
q Reimbursement paid by related organization(s) for expenses	X	1q
r Other transfer of cash or property to related organization(s)		1r X
s Other transfer of cash or property from related organization(s)		1s X

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
(1) THE HALE FUND	N	6,000.FMV	
(2) THE HALE FUND	O	5,600.FMV	
(3) THE HALE FUND	Q	3,000.CASH	
(4) JENIFER ALTMAN FOUNDATION	C	250,000.CASH	
(5) JENIFER ALTMAN FOUNDATION	L	21,000.CASH	
(6) JENIFER ALTMAN FOUNDATION	O	175,289.CASH	

BAA

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**Part VI** Unrelated Organizations Taxable as a Partnership. Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(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		Yes	No	
(1) -----													
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**Part VII** Supplemental Information

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

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Form **8868**

(Rev. January 2020)

Department of the Treasury  
Internal Revenue Service**Application for Automatic Extension of Time To File an  
Exempt Organization Return**► **File a separate application for each return.**  
► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.		Taxpayer identification number (TIN)
	COMMONWEAL		94-2366094
	Number, street, and room or suite number. If a P.O. box, see instructions.		
	451 MESA ROAD		
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	BOLINAS, CA 94924		

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of ► VANESSA MARCOTTETelephone No. ► 415-779-1008 Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 \_\_\_\_ or
- ☒ tax year beginning 7/01, 20 20, and ending 6/30, 20 21.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2020)

Form **990-T****Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

For calendar year 2020 or other tax year beginning 7/01, 2020, and ending 6/30, 2021**2020**Department of the Treasury  
Internal Revenue Service► Go to **www.irs.gov/Form990T** for instructions and the latest information.

► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed. <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	<b>Print or Type</b>	<input type="checkbox"/> Check box if name changed and see instructions.) <b>COMMONWEAL</b> <b>451 MESA ROAD</b> <b>BOLINAS, CA 94924</b>	<b>D</b> Employer identification number <b>94-2366094</b> <b>E</b> Group exemption number (see instructions.) <b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year. <b>9,218,600.</b>	
<b>G</b> Check organization type. <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> Applicable reinsurance entity			
<b>H</b> Check if filing only to: <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation. <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T). <b>1</b>			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' enter the name and identifying number of the parent corporation.			
<b>L</b> The books are in care of <b>VANESSA MARCOTTE 451 MESA ROAD BOLINAS CA 94924</b> Telephone number <b>415-779-1008</b>			

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	1	1,172.
2 Reserved.	2	
3 Add lines 1 and 2.	3	1,172.
4 Charitable contributions (see instructions for limitation rules).	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3.	5	1,172.
6 Deduction for net operating loss. See instructions. SEE ST 1	6	1,172.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5.	7	0.
8 Specific deduction (generally \$1,000, but see instructions for exceptions).	8	1,000.
9 Trusts. Section 199A deduction. See instructions.	9	
10 Total deductions. Add lines 8 and 9.	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.	11	0.

**Part II Tax Computation**

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21).	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions.	3	
4 Other tax amounts. See instructions.	4	
5 Alternative minimum tax (trusts only).	5	
6 Tax on noncompliant facility income. See instructions.	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies.	7	0.

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

Form 990-T (2020)

**Part III Tax and Payments**

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)...	1a	
b Other credits (see instructions).....	1b	
c General business credit. Attach Form 3800 (see instructions).....	1c	
d Credit for prior year minimum tax (attach Form 8801 or 8827).....	1d	
e <b>Total credits.</b> Add lines 1a through 1d.....	1e	0.
2 Subtract line 1e from Part II, line 7.....	2	0.
3 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement).....	3	
4 <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here.....	4	0.
5 2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4.....	5	
6a Payments: A 2019 overpayment credited to 2020.....	6a	
b 2020 estimated tax payments. Check if section 643(g) election applies... <input type="checkbox"/>	6b	
c Tax deposited with Form 8868.....	6c	
d Foreign organizations: Tax paid or withheld at source (see instructions).....	6d	
e Backup withholding (see instructions).....	6e	
f Credit for small employer health insurance premiums (attach Form 8941).....	6f	
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total... <input type="checkbox"/>	6g	
7 <b>Total payments.</b> Add lines 6a through 6g.....	7	0.
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached..... <input type="checkbox"/>	8	
9 <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed.....	9	
10 <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.....	10	
11 Enter the amount of line 10 you want: <b>Credited to 2021 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	11	

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

	Yes	No
1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year..... \$ _____ 0.		
4a Did the organization change its method of accounting? (see instructions).....		X
b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V.....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer _____	Date _____	CFO Title _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JENNIFER L. RUTH</b>	Preparer's signature <i>Jennifer L. Ruth</i>	Date <b>5/4/22</b>	Check <input type="checkbox"/> if self-employed
	Firm's name <b>BREGANTE + COMPANY LLP, CPA'S</b>			PTIN <b>P00854240</b>
	Firm's address <b>301 BATTERY ST, 2 MEZZANINE SAN FRANCISCO, CA 94111</b>			Firm's EIN <b>94-2861940</b>
				Phone no. <b>(415) 777-1001</b>

BAA

Form 990-T (2020)

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>COMMONWEAL</b>	<b>B</b> Employer identification number <b>94-2366094</b>
<b>C</b> Unrelated business activity code (see instructions) ► <b>541200</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business ► **BOOKKEEPING SERVICES**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance ►	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement) <b>STMT 2</b>	12	21,000.	21,000.
13	<b>Total.</b> Combine lines 3 through 12	13	21,000.	21,000.

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	14,543.
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement) (see instructions)	5	
6	Taxes and licenses	6	1,175.
7	Depreciation (attach Form 4562) (see instructions)	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	556.
11	Employee benefit programs	11	76.
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) <b>SEE STATEMENT 3</b>	14	3,478.
15	<b>Total deductions.</b> Add lines 1 through 14	15	19,828.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	1,172.
17	Deduction for net operating loss (see instructions)	17	
18	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16	18	1,172.

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

Schedule A (Form **990-T**) 2020

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

1	Inventory at beginning of year.....	1	
2	Purchases.....	2	
3	Cost of labor.....	3	
4	Additional section 263A costs (attach statement).....	4	
5	Other costs (attach statement).....	5	
6	<b>Total.</b> Add lines 1 through 5.....	6	
7	Inventory at end of year.....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part 1, line 2.....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ \_\_\_\_\_

B ☐ \_\_\_\_\_

C ☐ \_\_\_\_\_

D ☐ \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%.....)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income).....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A). ▶				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement).....				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)..... ▶				

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ \_\_\_\_\_

B ☐ \_\_\_\_\_

C ☐ \_\_\_\_\_

D ☐ \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property.....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement).....				
c Total deductions (add lines 3a and 3b, columns A through D).....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement).....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)....				
6 Divide line 4 by line 5.....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6.				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)..... ▶				
9 Allocable deductions. Multiply line 3c by line 6....				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B).... ▶				
11 <b>Total dividends-received deductions</b> included in line 10..... ▶				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

Exempt Controlled Organizations					
1 Name of controlled organization	2 Employer identification number	3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

  

Nonexempt Controlled Organizations				
7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

  

Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
--------	--	--	--------------------------------------------------------------------	--------------------------------------------------------------------

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach statement)	4 Set-asides (attach statement)	5 Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

  

Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A)	Add amounts in column 5. Enter here and on Part I, line 9, column (B)
--------	--	-----------------------------------------------------------------------	-----------------------------------------------------------------------

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity:	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, col (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

BAA

Schedule A (Form 990-T) 2020

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

2 Gross advertising income.....

A	B	C	D

a Add columns A through D. Enter here and on Part I, line 11, column (A)..... ▶

3 Direct advertising costs by periodical.....

--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B)..... ▶

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8.....


5 Readership costs.....

6 Circulation income.....

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero.....

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7.....

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13..... ▶

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	

**Total.** Enter here and on Part II, line 1..... ▶**Part XI Supplemental Information** (see instructions)

2020

## FEDERAL STATEMENTS

PAGE 1

CLIENT 1517-000

COMMONWEAL

94-2366094

**STATEMENT 1**  
**FORM 990-T, PART I, LINE 6**  
**NET OPERATING LOSS DEDUCTION**

PRE-2018 NOLS CARRIED FORWARD FROM PRIOR YEAR		42,151.
PRE-2018 NOLS INCLUDED ON FORM 990-T, PART I, LINE 6	1,172.	
TOTAL PRE-2018 NOLS APPLIED	0.	1,172.
PRE-2018 NOLS EXPIRING THIS TAX YEAR		0.
PRE-2018 NOLS CARRIED OVER TO SUBSEQUENT TAX YEARS		40,979.

**STATEMENT 2**  
**SCHEDULE A, PART I, LINE 12**  
**OTHER INCOME**

PROGRAM SERVICE REVENUE.....	\$	21,000.
TOTAL	\$	<u>21,000.</u>

**STATEMENT 3**  
**SCHEDULE A, PART II, LINE 14**  
**OTHER DEDUCTIONS**

COMMUNICATIONS.....	\$	225.
INFORMATION TECHNOLOGY.....		15.
OFFICE & UTILITIES.....		444.
OVERHEAD.....		2,783.
PRINTING.....		11.
TOTAL	\$	<u>3,478.</u>

6/30/21

## 2020 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

CLIENT 1517-000

COMMONWEAL

94-2366094

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF														
MISCELLANEOUS														
1	TOTAL ASSETS								1,586,653	1,141,702	S/L			0
	TOTAL MISCELLANEOUS			0	0	0	0	0	1,586,653	1,141,702				0
	TOTAL DEPRECIATION			0	0	0	0	0	1,586,653	1,141,702				0
	GRAND TOTAL DEPRECIATION			0	0	0	0	0	1,586,653	1,141,702				0

## **Independent Auditors' Report**

Board of Directors

Commonweal and The Hale Fund (supporting organization)

We have audited the accompanying consolidated financial statements of Commonweal (a nonprofit organization) and The Hale Fund (supporting organization), which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, and the related consolidated statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the consolidated financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Commonweal and The Hale Fund (supporting organization) as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Bregante + Company, LLP*

San Francisco, California

April 22, 2022

**COMMONWEAL  
AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**CONSOLIDATED FINANCIAL STATEMENTS**

**For the Years Ended  
June 30, 2021 and 2020**

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**COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

**June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 3,115,294	\$ 1,218,485
Grants and contributions receivable, net	896,772	1,369,083
Program fees receivable, net	29,865	39,953
Employee Retention Credit receivable	580,320	-
Investments	4,839,278	5,288,445
Investments - other	3,602,638	3,787,186
Prepaid expenses and other assets	77,180	74,997
Property and equipment, net	<u>567,866</u>	<u>343,104</u>
Total assets	\$ <u>13,709,213</u>	\$ <u>12,121,253</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 254,596	\$ 194,727
Accrued compensated absences	132,121	110,667
Paycheck Protection Program loan	422,970	399,005
Deferred revenue	<u>53,075</u>	<u>32,829</u>
Total liabilities	862,762	737,228
Net assets:		
Without donor restrictions:		
Undesignated	6,215,381	4,633,460
Board designated	<u>2,964,120</u>	<u>3,061,260</u>
Total without donor restrictions	9,179,501	7,694,720
With donor restrictions	<u>3,666,950</u>	<u>3,689,305</u>
Total net assets	<u>12,846,451</u>	<u>11,384,025</u>
Total liabilities and net assets	\$ <u>13,709,213</u>	\$ <u>12,121,253</u>

See accompanying notes to the financial statements.

**COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**CONSOLIDATED STATEMENTS OF ACTIVITIES**

**For the Years Ended June 30, 2021 and 2020**

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and support:</b>						
Grants and contributions	\$ 841,859	\$ 2,952,255	\$ 3,794,114	\$ 651,531	\$ 3,595,542	\$ 4,247,073
Contributed goods and services	-	42,286	42,286	-	7,639	7,639
Program fees	386,075	-	386,075	674,364	-	674,364
Investment income, net	556,162	-	556,162	321,177	-	321,177
Other income	159,860	-	159,860	109,135	-	109,135
Net assets released from restrictions	3,016,896	(3,016,896)	-	2,647,561	(2,647,561)	-
<b>Total revenue and support</b>	<b>4,960,852</b>	<b>(22,355)</b>	<b>4,938,497</b>	<b>4,403,768</b>	<b>955,620</b>	<b>5,359,388</b>
<b>Expenses:</b>						
Program services	2,762,392	-	2,762,392	3,084,342	-	3,084,342
Administrative	590,943	-	590,943	667,834	-	667,834
Fundraising	122,736	-	122,736	244,909	-	244,909
<b>Total expenses</b>	<b>3,476,071</b>	<b>-</b>	<b>3,476,071</b>	<b>3,997,085</b>	<b>-</b>	<b>3,997,085</b>
<b>Changes in net assets</b>	<b>1,484,781</b>	<b>(22,355)</b>	<b>1,462,426</b>	<b>406,683</b>	<b>955,620</b>	<b>1,362,303</b>
<b>Net assets, beginning of year</b>	<b>7,694,720</b>	<b>3,689,305</b>	<b>11,384,025</b>	<b>7,288,037</b>	<b>2,733,685</b>	<b>10,021,722</b>
<b>Net assets, end of year</b>	<b>\$ 9,179,501</b>	<b>\$ 3,666,950</b>	<b>\$ 12,846,451</b>	<b>\$ 7,694,720</b>	<b>\$ 3,689,305</b>	<b>\$ 11,384,025</b>

See accompanying notes to the financial statements.

# COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

## CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Changes in net assets	\$ 1,462,426	\$ 1,362,303
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Payroll Protection Program loan forgiveness	(399,005)	-
Depreciation and amortization	104,974	67,481
Net realized and unrealized gains on investments	(470,550)	(202,551)
(Increase) decrease in assets:		
Grants and contributions receivable, net	472,311	(259,616)
Program fees receivable, net	10,088	45,904
Employee Retention Credit receivable	(580,320)	-
Prepaid expenses and other assets	(2,183)	4,983
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	59,869	7,686
Accrued compensated absences	21,454	(4,902)
Deferred revenue	<u>20,246</u>	<u>(36,486)</u>
Total adjustments	<u>(763,116)</u>	<u>(377,501)</u>
Net cash provided by operating activities	<u>699,310</u>	<u>984,802</u>
Cash flows from investing activities:		
Net change in investments and investments - other	1,104,265	(563,690)
Purchases of property and equipment	<u>(329,736)</u>	<u>(103,430)</u>
Net cash provided (used) by investing activities	<u>774,529</u>	<u>(667,120)</u>
Cash flows from financing activities:		
Paycheck Protection Program loan	<u>422,970</u>	<u>399,005</u>
Net cash provided by financing activities	<u>422,970</u>	<u>399,005</u>
Net increase in cash	1,896,809	716,687
Cash, beginning of year	<u>1,218,485</u>	<u>501,798</u>
Cash, end of year	<u>\$ 3,115,294</u>	<u>\$ 1,218,485</u>

See accompanying notes to the financial statements.

**COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**CONSOLIDATED STATEMENTS OF CASH FLOWS (continued)**

**For the Years Ended June 30, 2021 and 2020**

**Supplemental disclosures of noncash financing activities:**

Commonweal's first Payroll Protection Program loan of \$399,005 received on April 30, 2020, was fully forgiven on March 24, 2021 (See Note J).

See accompanying notes to the financial statements.

**COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES**

**For the Years Ended June 30, 2021 and 2020**

	2021			2020				
	Program Services	Administrative	Fundraising	Total	Program Services	Administrative	Fundraising	Total
Salaries and benefits	\$1,382,797	\$ 363,894	\$ 72,779	\$1,819,470	\$1,649,289	\$ 419,563	\$ 173,992	\$2,242,844
Consultants and contractors	858,281	47,319	21,244	926,844	570,560	41,170	40,777	652,507
Occupancy	160,078	34,282	7,354	201,714	187,646	41,091	6,693	235,430
Office	67,827	21,453	17,014	106,294	82,724	23,899	14,064	120,687
Depreciation and amortization	87,953	16,657	364	104,974	33,422	33,331	728	67,481
Insurance	7,132	58,993	256	66,381	4,027	54,698	212	58,937
Maintenance and repairs	38,186	9,357	204	47,747	62,464	6,473	141	69,078
Contributed goods and services	41,648	638	-	42,286	2,244	2,670	-	4,914
Professional fees	10,254	25,990	198	36,442	3,821	34,545	109	38,475
Dues and fees	28,588	5,047	1,690	35,325	14,222	4,289	2,358	20,869
Supplies	23,206	6,627	678	30,511	52,704	1,414	3,130	57,248
Grants and awards	22,572	-	52	22,624	158,793	-	-	158,793
Conferences and workshops	18,749	361	903	20,013	245,995	4,691	2,705	253,391
Advertising	15,121	325	-	15,446	16,431	-	-	16,431
Total expenses	\$2,762,392	\$ 590,943	\$ 122,736	\$3,476,071	\$3,084,342	\$ 667,834	\$ 244,909	\$3,997,085

See accompanying notes to the financial statements.

## COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2021 and 2020

#### **NOTE A -- Description of organization**

Commonweal incorporated under the laws of the State of California on September 30, 1976, and operates as a non-profit "public" charity. The mission of Commonweal is to engage in educational, charitable, and research activities that contribute to the health of individuals, public health, and the health of the global environment. Commonweal operates in Bolinas, California, within the Point Reyes National Seashore.

Commonweal fulfills its mission through a program focus in three areas: Health and Healing, Environment and Justice, and Education and the Arts.

Health and Healing - Healing ourselves and healing the earth is Commonweal's mission and has been so for four decades. We care about at-risk children, people with cancer, health professionals, and the healing that comes from caring for the earth. We care equally about healing for the rest of us, and about what each of us needs to heal.

Environment and Justice - We cannot be truly healthy people or live in peace on a sick planet. And we cannot heal the earth, or ourselves, without justice. Just as healing and learning are central to our lives, so is the quest for justice.

Education and the Arts - Learning is an essential dimension of true healing, and it emerges through dialogue. We believe that we are designed to learn better through conversation, story, and art. Our love of learning and our need for healing, forge our destinies - individual and collective. Our arts and education programs create spaces for learning and healing as a community.

Commonweal's programs are diverse and evolving. Please visit [www.commonweal.org](http://www.commonweal.org) to learn about Commonweal's programs and their latest work.

Commonweal also operates the Commonweal Retreat Center: a breathtakingly beautiful space within the Commonweal site that holds the Cancer Help Program retreats and other workshops, including personal and professional conferences, retreats and gatherings that are compatible with Commonweal's nonprofit status. The Retreat Center includes Pacific House, a 12-bedroom retreat facility with a commercial kitchen, and Bothin and Kohler Houses, with two and three bedrooms, respectively.

The Hale Fund (supporting organization) was incorporated in California in 1990. It operates as a non-profit supporting organization. Its mission is to benefit and support other non-profit public charities, including Commonweal, which contribute to the health of individuals, public health and global environment. Commonweal controls the Hale Fund through certain common directors and officers.

## **COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

#### **NOTE B -- Summary of significant accounting policies**

##### **Principles of consolidation**

The consolidated financial statements include the accounts of Commonweal and the Hale Fund (Commonweal). The financial statements are consolidated since Commonweal has both an economic interest in and common control of the Hale Fund through a majority voting interest in its governing body. All significant inter-company balances and transactions have been eliminated in consolidation.

##### **Basis of accounting**

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting.

##### **Cash and cash equivalents**

Cash and cash equivalents consist of cash on deposits with commercial banks and money market funds. Cash and money market funds held as part of the investment portfolio are included in investments - other.

##### **Grants and contributions receivable, net**

Grants and contributions receivable that are expected to be collected within one year are recorded at net realizable value. Unconditional grants and contributions receivable expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Consolidated Statements of Activities. Conditional grants and contributions receivable are not included as support until the conditions are substantially met. During the year ended June 30, 2021, Commonweal received a \$421,500 three year conditional grant. The grant is conditional upon a determination that substantial progress has been made toward the stated goal. Commonweal did not have any conditional grants at year end June 30, 2020. Commonweal determines the allowance for uncollectable grants and contributions receivable based on historical experience, age of the receivable balance and a review of subsequent collections. Grants and contributions receivable are written off when deemed uncollectable. The allowance for uncollectable grants and contributions receivable was \$9,108 and \$13,980 as of June 30, 2021 and 2020, respectively.

##### **Program fees receivable, net**

Commonweal reports program fees receivable at net realizable value. Commonweal maintains an allowance for potentially uncollectable accounts on all program fees receivable. The balance reserved in the allowance for doubtful accounts is based on historical experience, age of the receivable balance and a review of subsequent collections. The allowance for doubtful accounts was \$8,065 and \$32,211 as of June 30, 2021 and 2020, respectively.

## **COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

#### **NOTE B -- Summary of significant accounting policies (continued)**

##### **Investments**

Investments primarily consist of debt and equity securities. Debt and equity securities are measured at fair value using unadjusted quoted prices in active markets for identical assets.

Commonweal has categorized investments measured at fair value on a recurring basis according to the fair value hierarchy:

Level 1 - investment assets with observable inputs that are derived from quoted prices for identical assets or liabilities in an active market;

Level 2 - quoted prices in non-active or in active markets for similar assets or liabilities, inputs other than quoted prices that are unobservable, and inputs that are not directly observable, but are corroborated by observable market data; or

Level 3 - unobservable inputs, which cannot be corroborated by external market data.

##### **Investments - other**

Investments - other consist of certificates of deposits purchased through Certificates of Deposit Account Registry Service (CDARS) and cash, money market, and deposit accounts held as part of the investment portfolio. Certificates of deposit are stated at their estimated redemption value at June 30, 2021 and 2020. Certificates of deposit held as of June 30, 2021 mature at various dates ranging through June 2022.

For the purposes of the cash flows statement, certificates of deposits, cash, money market and deposits accounts held as part of the investment portfolio are considered to be investment assets.

##### **Property and equipment, net**

Commonweal's property and equipment are carried at cost or, if donated, at estimated fair value on the date of the gift. Property and equipment with an original cost or fair market value in excess of \$2,000 and an estimated useful life of over one year are capitalized. Depreciation is calculated using the straight-line method over the estimated useful lives ranging from 5 to 39 years. The cost of leasehold improvements is amortized over the lesser of the improvement's useful life or the lease term, including reasonably assured renewal periods.

##### **Net assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, Commonweal's net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for reserve funds.

## **COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

#### **NOTE B -- Summary of significant accounting policies (continued)**

##### **Net assets (continued)**

Net assets with donor restrictions – Net assets subject to donor-imposed restrictions for: (a) support of specific operating activities; (b) investment for a specified term; (c) use in a specified future period; or (d) acquisition of long-lived assets. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

##### **Grants and contributions**

Commonweal recognizes grants and contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Donor-restricted contributions are reported as increases in net assets with donor restrictions. Net assets with donor restrictions are released to net assets without donor restrictions when restrictions are satisfied.

##### **Contributed goods and services**

Contributions of goods are recognized at fair value when received. Contributions of services are recognized at fair value when received if such services create or enhance nonfinancial assets or requiring specialized skills are provided by individuals possessing those skills and would typically need to be purchased if not donated.

##### **Program fees**

Program fees consist principally of fees from participants in the Commonweal Retreat Center, Visual Thinking Strategies, Commonweal Cancer Help Program, and Natura Institute for Ecology and Medicine, as well as rental of the Retreat Center and other contracted and fiscal agency services. Commonweal reports program fees when the related services are provided.

##### **Investment income**

Investment income consists of interest, dividends, realized gains and losses, and unrealized appreciation and depreciation of investments, net of investment management fees. Investment income is reported when earned. Changes in fair values, as well as realized gains and losses, are reflected in the Consolidated Statement of Activities in the period in which such investments are sold or fluctuations occur.

##### **Other income**

Other income primarily consists of rent collected from employees living on-site, sales of program related products, and website subscriptions.

## **COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

#### **NOTE B -- Summary of significant accounting policies (continued)**

##### **Income taxes**

Commonweal and the Hale Fund are non-profit corporations exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and under Section 23701d of the California Revenue and Taxation Code. Therefore, no provision for federal or California income tax is reflected in the consolidated financial statements. Tax returns of Commonweal and the Hale Fund are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

##### **Functional allocation of expenses**

The costs of providing the program services and supporting activities are reported on the Consolidated Statements of Functional Expenses. Expenses that can be directly identified with a specific function are allocated directly to that function. Expenses that cannot be directly identified with a specific function are allocated among the program services and supporting activities based on allocation methods and estimates made by management.

##### **Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

##### **Change in Accounting Principle**

In June 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made ("ASU 2018-08"). The amendments in this update should assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance, and also in determining whether a contribution is conditional. Commonweal adopted this ASU for the year ended June 30, 2020. The adoption of ASU No. 2018-08 did not have a material impact on Commonweal's consolidated financial statements.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606): Clarifying the principles for recognizing revenue and developing a common revenue standard for U.S. GAAP and IFRS (ASU 2014-09). In June 2020, the FASB issued ASU No. 2020-05, delaying the implementation of ASU 2014-09 for fiscal years beginning after December 15, 2019. The amendments in this update remove inconsistencies and weaknesses in revenue requirements and improve the comparability of revenue recognition practices across entities, industries, jurisdictions and capital markets. Commonweal adopted this ASU for the year ended June 30, 2021. The adoption of ASU No. 2014-09 did not have a material impact on Commonweal's consolidated financial statements.

## COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

#### **NOTE C -- Liquidity and availability of resources**

Commonweal's financial assets available within one year of the Consolidated Statements of Financial Position for general expenditures at June 30 are as follows:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 3,115,294	\$ 1,218,485
Grants and contributions receivable, net	896,772	1,369,083
Program fees receivable, net	29,865	39,953
Employee Retention Credit receivable	580,320	-
Investments	4,839,278	5,288,445
Investments - other	<u>3,602,638</u>	<u>3,787,186</u>
Total financial assets	13,064,167	11,703,152
Less amounts not available to be used within one year:		
Grant and contributions receivable - due after one year, net	(145,125)	(383,063)
Investments with liquidity horizons greater than one year	(2,302,933)	(2,285,457)
Board designated reserve funds	<u>(2,964,120)</u>	<u>(3,061,260)</u>
Financial assets not available to be used within one year	<u>(5,412,178)</u>	<u>(5,729,780)</u>
Financial assets available to meet general expenditures within one year	\$ <u>7,651,989</u>	\$ <u>5,973,372</u>

Commonweal receives significant contributions and promises to give restricted by donors for specific programs. Commonweal only spends program-restricted funds on the expenditures for the applicable program. As part of Commonweal's liquidity management, Commonweal has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations as they come due.

Commonweal applied for a second Paycheck Protection Program (PPP) loan through the Small Business Administration (SBA) during the year ended June 30, 2021. The PPP loan was approved and the amount of \$422,970 was received on March 16, 2021, to allow additional liquidity available for general expenditures (See Note J).

#### **NOTE D -- Concentrations of credit risk**

Financial instruments which potentially subject Commonweal to concentrations of credit risk include cash and cash equivalents, grants and contributions receivable, investments and investments - other.

Commonweal maintains its cash and cash equivalents at two financial institutions. The balances at times may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC).

## COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

#### **NOTE D** -- Concentrations of credit risk (continued)

Commonweal's exposure to credit risk from grants and contributions receivable is mainly influenced by the type of donor. Receivables from governmental agencies and foundations generally have a very low default risk. Receivables from individuals are considered to have a higher default risk.

Investments are held by custodians and, at times, may exceed Securities Investor Protection Corporation insurance limits. Investments are subject to credit and market risks, such as changes in interest rates or credit ratings and market fluctuations.

Certificates of deposit are issued by various financial institutions. The balances at times may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC).

Management believes that Commonweal is not exposed to any significant credit risk in respect to these financial instruments.

#### **NOTE E** -- Grants and contributions receivable, net

Grants and contributions receivable consist of the following as of June 30:

	<u>2021</u>	<u>2020</u>
Due within one year	\$ 751,647	\$ 986,020
Due in one to five years	<u>150,000</u>	<u>396,993</u>
	901,647	1,383,013
Present value discount	<u>(4,875)</u>	<u>(13,930)</u>
Grants and contributions receivable, net	<u>\$ 896,772</u>	<u>\$ 1,369,083</u>

Grants and contributions receivable due in one to five years net of present value discount, is \$145,125 and \$383,063 for the years ended June 30, 2021 and 2020, respectively. Commonweal computed the present value discount using a risk-free rate of 3.25% and 3.5% for the years ended June 30, 2021 and 2020 respectively.

#### **NOTE F** -- Employee Retention Credit

Under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") signed into law on March 27, 2020 and the subsequent extension of the CARES Act, Commonweal was eligible for a refundable employee retention credit subject to certain criteria. Commonweal recognized a \$809,233 employee retention credit during the year ended June 30, 2021, of which, \$762,229 is netted against salaries and benefits expense and \$47,004 is included in other income for credits claimed related to qualified wages paid during the year ended June 30, 2020. Commonweal has filed all necessary forms for refunds of the employee retention credits and \$580,320 is receivable at June 30, 2021.

**COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

**NOTE G -- Investments**

Investments are presented in the consolidated financial statements at fair value. Commonweal categorized all investment assets on an individual security basis according to the fair value hierarchy as Level 1.

Investments measured at fair value at June 30 are composed of the following:

	<u>2021</u>	<u>2020</u>
Stocks/REITs	\$ 2,486,493	\$ 2,926,991
Corporate bonds	1,107,572	1,048,932
Municipal bonds	448,071	443,616
U.S. Treasury bonds	<u>797,142</u>	<u>868,906</u>
	<u>\$ 4,839,278</u>	<u>\$ 5,288,445</u>

Investment returns, net of investment management fees for the years ended June 30 are as follows:

	<u>2021</u>	<u>2020</u>
Interest and dividend income	\$ 85,612	\$ 118,626
Realized and unrealized gains, net	<u>470,550</u>	<u>202,551</u>
Investment income, net	<u>\$ 556,162</u>	<u>\$ 321,177</u>

Interest and dividend income includes interest earned on cash and cash equivalents and investments - other.

**NOTE H -- Concentrations**

A donor providing over 10% of total annual revenue and support is considered to be a major donor. For the year ended June 30, 2021, one major donor provided grants totaling approximately 10% of total revenue and support. For the year ended June 30, 2020, one major donor provided grants totaling approximately 14% of total revenue and support.

Contributions receivable from a donor accounting for over 10% of total grants and contributions receivable, net is considered to be a major donor. One major donor accounted for over 33% and 36% of total grants and contributions receivable at June 30, 2021 and 2020, respectively.

**COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

**June 30, 2021 and 2020**

**NOTE I -- Property and equipment**

Property and equipment consist of the following at June 30:

	<u>2021</u>	<u>2020</u>
Leasehold improvements	\$ 1,649,013	\$ 1,649,013
Furniture and equipment	<u>601,737</u>	<u>272,001</u>
	2,250,750	1,921,014
Less accumulated depreciation and amortization	<u>(1,682,884)</u>	<u>(1,577,910)</u>
Property and equipment, net	<u>\$ 567,866</u>	<u>\$ 343,104</u>

Depreciation and amortization expense for the years ended June 30, 2021 and 2020 was \$104,974 and \$67,481, respectively.

**NOTE J -- Paycheck Protection Program loan**

Commonweal received loan proceeds in the amount of \$422,970 and \$399,005 through the Small Business Administration's (SBA) Payroll Protection Program (PPP) during years ended June 30, 2021 and 2020, respectively. The PPP, established as part of the CARES Act and its extension, provided for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loan and accrued interest are forgivable after an elected eight or twenty-four week period, as elected by the borrower, if the borrower uses the loan proceeds for eligible purposes designated by the SBA. The SBA can reduce the amount of loan forgiveness if the borrower fails to meet all the PPP loan criteria set. Commonweal has recorded note payables and will record forgiveness income as grants and contributions support upon being legally released from loan obligations.

Any unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%. Payment towards the loan and accrued interest are deferred for the first 10 months after the elected eight or twenty-four week period. On March 24, 2021, Commonweal received full forgiveness for the first PPP loan of \$399,005.

**NOTE K -- Net assets without donor restrictions - designated**

Commonweal's governing board has designated portions of its net assets without donor restrictions to be held in reserve funds for specified purposes as follows:

CCHP and healing reserve fund - Created after receiving significant estate contributions from Commonweal Cancer Help Program (CCHP) alumni. This reserve will fund CCHP or similar healing work at Commonweal in the future.

# COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

### **NOTE K -- Net assets without donor restrictions - designated (continued)**

General reserve fund - Created to supplement funding if receipts are no longer sufficient to fund operations.

Maintenance reserve fund - Created to fund the maintenance of Commonwealth's facilities as needed, including the on-site retreat center.

Real estate reserve fund - A real estate reserve created for site purchase or significant capital expenses.

The amounts designated to the reserve funds by the Board are as follows as of June 30:

	2021	2020
CCHP and healing reserve fund	\$ 465,000	\$ 590,000
General reserve fund	278,703	278,702
Maintenance reserve fund	420,417	392,558
Real estate reserve fund	1,800,000	1,800,000
Totals	\$ 2,964,120	\$ 3,061,260

### **NOTE L -- Net assets with donor restrictions**

Net assets with donor restrictions consist of the following at June 30, 2021:

Program	Beginning	Additions	Releases	Ending
Health & Healing	\$ 2,936,320	\$ 1,217,141	\$ (1,568,413)	\$ 2,585,048
Environment & Justice	232,697	1,324,782	(774,820)	782,659
Education & the Arts	48,198	337,795	(322,770)	63,223
Time Restricted	472,090	114,823	(350,893)	236,020
Total	\$ 3,689,305	\$ 2,994,541	\$ (3,016,896)	\$ 3,666,950

Net assets with donor restrictions consist of the following at June 30, 2020:

Program	Beginning	Additions	Releases	Ending
Health & Healing	\$ 2,137,961	\$ 1,831,685	\$ (1,033,326)	\$ 2,936,320
Environment & Justice	231,341	683,621	(682,265)	232,697
Education & the Arts	153,200	323,673	(428,675)	48,198
Time Restricted	211,183	764,202	(503,295)	472,090
Total	\$ 2,733,685	\$ 3,603,181	\$ (2,647,561)	\$ 3,689,305

## COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

#### **NOTE M -- Retirement plan**

Commonweal sponsors a defined contribution plan under IRC Section 403(b) for its employees.

Under the Plan, Commonweal automatically contributes 3% of eligible employee compensation to the Plan and offers to match 100% of participant deferrals up to 2% of the participant's compensation. Eligible employees must have reached age 21 and complete one year of service with at least 1,000 hours. All contribution and matches made by Commonweal are full and immediately vested.

During the years ended June 30, 2021 and 2020, Commonweal contributions and matches paid for participants totaled \$75,747 and \$65,848, respectively.

#### **NOTE N -- Commitments and contingencies**

Commonweal occupies various facilities owned by the National Park Service (NPS) under a special use permit and one lease agreement.

Commonweal has a special use permit for its employee housing in Bolinas, California, with monthly payments of \$3,575, which expired on December 31, 2021 and was subsequently extended through December 31, 2022.

Commonweal has a lease agreement for its operating facilities which consist of an administrative building and three retreat center buildings in Bolinas, California with monthly payments of \$5,000, expiring on December 11, 2029. Under the lease agreement, NPS has the option to change the rent, based on an acceptable appraisal, every five years. The last rent change was effective May 15, 2001.

Future minimum lease payments under the special use permit and the lease agreements are as follows:

#### Years Ending June 30,

2022	\$	81,450
2023		60,000
2024		60,000
2025		60,000
2026		60,000
Thereafter		<u>210,000</u>
	\$	<u><u>531,450</u></u>

Rent expense included in occupancy cost totaled \$113,762 and \$132,595 for the years ended June 30, 2021 and 2020, respectively.

## COMMONWEAL AND THE HALE FUND (SUPPORTING ORGANIZATION)

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

#### **NOTE Q -- Related parties**

Michael Lerner, the Chair of the Board of Directors of Commonweal, is the President of the Jenifer Altman Foundation, which pays his salary and benefits. Under a Resource Sharing Agreement, Commonweal reimbursed Jenifer Altman Foundation \$175,289 and \$171,692 for the years ended June 30, 2021 and 2020, respectively, for Michael Lerner's services directing Commonweal programs.

Commonweal received grants totaling \$250,000 and \$256,740 from the Jenifer Altman Foundation for the years ended June 30, 2021 and 2020, respectively. Commonweal provided back office services for Jenifer Altman Foundation and was paid \$21,000 for these services for each of the years ended June 30, 2021 and 2020.

Commonweal compensated the spouses of two members of the Board of Directors \$40,571 and \$51,008 to operate the Commonweal Biomonitoring Resource Center and the Gift of Compassion program for the years ended June 30, 2021 and 2020, respectively.

Commonweal compensated the spouse of the Executive Director \$3,000 and \$2,000, respectively to operate the Taproot program for the years ended June 30, 2021 and 2020, respectively.

Catherine Dodd is on the Board of Directors and has an open contract with Commonweal for negotiating a lease with the National Park Service for the years ended June 30, 2021 and 2020, respectively. The contract is for \$12,000 and no payment has been made for the years ended June 30, 2021 and 2020. A payment of \$800 and \$1,000 was paid to Catherine Dodd for the years ended June 30, 2021 and 2020, respectively, for guiding "Commonweal's Healing Circles program" in Houston, Texas.

#### **NOTE P -- Subsequent events**

The coronavirus outbreak may have a potentially adverse effect on the results of operations due to given the uncertainty around the extent and timing of the potential future spread or mitigation of Coronavirus-19 (COVID-19) and its variants. Relaxation of protective measures have occurred; however, imposition of measures in the future cannot be determined by management to reasonably estimate the impact to the future results of operations, cash flows or financial condition.

In August 2021, a statement of intent was signed by Commonweal for the right to purchase a building and land in Washington state. The property has been appraised and plans for a capital campaign are in place.

In January 2022, Commonweal accepted a grant of \$2,200,000 with donor restrictions. It is a multi-year grant and may be expended during the period January 2022 through December 2024 based upon the terms of the agreement.

The date to which events occurring after June 30, 2021 have been evaluated for possible adjustments to the consolidated financial statements or disclosure is April 22, 2022, which is the date the consolidated financial statements were available to be issued.