

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047
2022
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

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

C Name of organization
Living Stream
(dba Living Stream Ministry)
% PATRICE FITE ACCOUNTING

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2431 W La Palma Avenue

City or town, state or province, country, and ZIP or foreign postal code
Anaheim, CA 92801

D Employer identification number
23-7031637

E Telephone number
(714) 236-6001

G Gross receipts \$ **25,334,197**

F Name and address of principal officer:
Curtis Kennard
2431 W La Palma Avenue
Anaheim, CA 92801

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

J Website: ▶ WWW.LSM.ORG

K Form of organization: Corporation Trust Association Other ▶

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions.

H(c) Group exemption number ▶

L Year of formation: 1965 **M** State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CONDUCTS CHRISTIAN MINISTRY THROUGH RADIO BROADCASTING, PUBLICATIONS, TRAININGS AND CONFERENCES.		
	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	132
	6 Total number of volunteers (estimate if necessary)	6	1,494
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	416,546
Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	8,856,075	3,742,982
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,431,865	5,649,244
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	56,826	237,696
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,582,184	6,908,832
		20,926,950	16,538,754
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,484,334	3,020,238
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	6,379,924	7,031,944
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,295,089	6,595,293
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	13,159,347	16,647,475	
19 Revenue less expenses. Subtract line 18 from line 12	7,767,603	-108,721	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	110,298,756	110,092,848
	21 Total liabilities (Part X, line 26)	1,902,544	2,049,365
22 Net assets or fund balances. Subtract line 21 from line 20	108,396,212	108,043,483	

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	2023-11-15
	Date	
	Curtis Kennard VP & TREASURER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00234075
	Firm's name ▶ WITHUMSMITHBROWNPC			Firm's EIN ▶	
	Firm's address ▶ 100 SPECTRUM CENTER DRIVE STE 1000 IRVINE, CA 92618			Phone no. (949) 261-2808	

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No
For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2022)

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

TO PROMOTE THE ENLIGHTENMENT AND REVELATION REGARDING THE BIBLE AS INTERPRETED BY THE TEACHINGS OF WATCHMAN NEE AND WITNESS LEE, AND TO PREPARE, SELECT AND DISTRIBUTE INFORMATION OF ALL KINDS WHICH MAY BE USEFUL FOR THE GROWTH OF SPIRITUAL LIFE AMONG CHRISTIANS.

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 \$ **4,634,588** including grants of \$) (Revenue \$ **3,115,620**)
 LIVING STREAM MINISTRY PROVIDES VIDEO, AUDIO, ELECTRONIC AND PRINTED RELIGIOUS MATERIALS, TRANSLATED INTO MULTIPLE LANGUAGES, WHICH IT DISTRIBUTES THROUGH OUR LSM BOOKSTORE, CHURCHES, BOOKSTORES AND ON THE INTERNET. OVER 100,000 PERSONS WERE ASSISTED IN 2022 THROUGH ALL PROGRAM SERVICES.

4b (Code:) (Expenses \$ **5,760,677** including grants of \$) (Revenue \$ **5,649,244**)
 CONDUCTED 11 RELIGIOUS TRAININGS, INCLUDING CONFERENCES, FULL TIME PROGRAMS AND ONLINE CLASSES.

4c (Code:) (Expenses \$ **1,158,266** including grants of \$ **1,050,788**) (Revenue \$)
 FUNDED THE TRANSLATION AND PRINTING OF OUR MATERIALS AND DISTRIBUTED PRINTED MATERIALS IN COUNTRIES THAT CANNOT AFFORD TO PURCHASE OR DO NOT HAVE SUFFICIENT MARKETS TO MAKE THEM AVAILABLE TO THE PUBLIC.

4d Other program services (Describe in Schedule O.)
 (Expenses \$ **2,242,338** including grants of \$ **1,969,450**) (Revenue \$ **80,326**)

4e Total program service expenses ▶ **13,795,869**

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	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	Yes	
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		No

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? <i>If "Yes," complete Schedule C, Part II</i>		No
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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
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? <i>If "Yes," complete Schedule D, Part I</i>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
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? <i>If "Yes," complete Schedule D, Part IV</i>		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
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? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
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? <i>If "Yes," complete Schedule D, Part VII</i>		No
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? <i>If "Yes," complete Schedule D, Part VIII</i>		No
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? <i>If "Yes," complete Schedule D, Part IX</i>		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
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)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	Yes	
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	Yes	
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
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? <i>If "Yes," complete Schedule G, Part I</i> . See instructions.		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	Yes	

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

	Yes	No
22 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? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 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? <i>If "Yes," complete Schedule J</i>	Yes	

<i>complete Schedule J</i>				
24a	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	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?	26		No
27	<i>If "Yes," complete Schedule L, Part II</i> 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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	Yes	
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes	

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
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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

2a	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	2a	132		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes		

3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b	Yes	
4a	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)?	4a		No
b	If "Yes," enter the name of the foreign country: <input type="text"/> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	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?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a	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?	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds.	Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations.	Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations.	Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts.	Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
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	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b		
15	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? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No
17 Section 501(c)(21) organizations.	Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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



Section A. Governing Body and Management

Table with columns for line numbers (1a, 1b, 2-9), descriptions of questions, and Yes/No response columns. Includes questions about voting members, family/business relationships, management control, and documentation.

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

Table with columns for line numbers (10a-16b), descriptions of policy questions, and Yes/No response columns. Includes questions about local chapters, written policies, conflict of interest, whistleblower policy, and compensation.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, MA
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: PATRICE FITE ACCOUNTING 2431 W LA PALMA AVENUE ANAHEIM, CA 92801 (714) 236-6001

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Timothy Graver Computer Programmer	40.0 0.0					X	125,564	0	29,163	
(2) Martin Fuller Project writer	40.0 0.0					X	107,464	0	29,163	
(3) Andrew Delos Reyes Network Administrator	50.0 0.0					X	109,777	0	16,945	
(4) Titus Boswell Asst. Facilities Manager	40.0 0.0					X	106,833	0	16,945	
(5) Hector Felix Computer Programmer	40.0 0.0					X	110,214	0	10,167	
(6) Ed Marks Director	40.0 0.0	X					114,599	0	0	
(7) Ron Kangas Director	40.0 0.0	X					114,598	0	0	
(8) Curtis Kennard VICE PRESIDENT & Treasurer	40.0 0.0	X		X			91,482	0	5,648	
(9) Kerry Robichaux ASSISTANT SECRETARY	40.0 0.0	X		X			88,430	0	0	
(10) Samuel Lee ASSISTANT TREASURER	53.0 0.0	X		X			69,473	0	16,945	
(11) Dennis Higashi Director	40.0 0.0	X					82,492	0	0	
(12) Joel Oladele Director as of 10.11.22	45.0 0.0	X					58,891	0	22,059	
(13) Raymond Graver PRESIDENT	30.0 0.0	X		X			44,600	0	0	

(14) Benson Phillips President (Thru 8/15/22)	30.0 0.0	X		X					38,080	0	0
(15) George Danker Director	12.0 0.0	X							32,549	0	0
(16) David Koo Director	25.0 0.0	X							29,858	0	0
(17) Joe Davis Director	1.0 0.0	X							5,856	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) Yorke Warden Secretary	40.0 0.0	X		X				0	0	0
(19) Bryan Karr Director	15.0 0.0	X						0	0	0
(20) James Lee Director	1.0 0.0	X						0	0	0
(21) Rick Scatterday Director	5.0 0.0	X						0	0	0

1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							1,330,760	0		147,035

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 **10**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Brilliant Printers Pvt Ltd, 261 MALLARABANAWADI KARNATAKA, NELAMANGALA TOWN 562123 IN	PRINTING	540,303
JB Bostick Company Inc, 2870 E La Cresta Ave ANAHEIM, CA 92806	Parking Lot Upgrades	387,900
Aecero Inc, 2463 W La Palma Ave Suite 200 ANAHEIM, CA 92801	security services	374,152
Sir Speedy Printing, 7240 Greenleaf Ave WHITTIER, CA 90602	Printing	279,110
Seacore Industrial Inc, 107 Rincon Court SAN CLEMENTE, CA 92672	Restoration	264,028

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 ▶ **10**

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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
1a Federal, state, and local campaigns Gifts, Grants, and Membership dues Other Similar Amounts	1a			
1b	1b			
1c	1c			
d Related organizations	1d			
e Government grants (contributions)	1e			
f All other contributions, gifts, grants, and similar amounts not included above 3,742,982	1f			
g Noncash contributions included in lines 1a - 1f: \$	1g			
h Total. Add lines 1a-1f ▶	3,742,982			

Program Service Revenue	Business Code	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
	2a MINISTRY TRAINING	900099	5,649,244	5,649,244	
b					
c					
d					
e					
f All other program service revenue.					
9 Total. Add lines 2a-2f. ▶		5,649,244			

3 Investment income (including dividends, interest, and other)	87,026			87,026
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similar amounts)					
4 Income from investment of tax-exempt bond proceeds			0		
5 Royalties			138,292		138,292
Other Revenue		(i) Real	(ii) Personal		
	6a Gross rents	7,817,683			
	b Less: rental expenses	4,659,635			
	c Rental income or (loss)	3,158,048	0		
	d Net rental income or (loss)			3,158,048	3,158,048
		(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory	2,675,103	5,190		
	Less: cost or other basis and sales expenses	2,529,623			
	Gain or (loss)	145,480	5,190		
	d Net gain or (loss)			150,670	150,670
a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		0		
b Less: direct expenses	8b		0		
c Net income or (loss) from fundraising events			0		
9a Gross income from gaming activities. See Part IV, line 19	9a		0		
b Less: direct expenses	9b		0		
c Net income or (loss) from gaming activities			0		
10a Gross sales of inventory, less returns and allowances	10a	4,721,805			
b Less: cost of goods sold	10b	1,606,185			
c Net income or (loss) from sales of inventory			3,115,620	3,115,620	
11a ANAHEIM PALMS TELECOM INCOME	Business Code 517000		416,546		416,546
b OTHER INCOME	900099		80,326	80,326	
d All other revenue					
e Total. Add lines 11a–11d			496,872		
12 Total revenue. See instructions			16,538,754	8,845,190	416,546
					3,534,036

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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 <input type="checkbox"/>				
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	1,969,450	1,969,450		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			

3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	1,050,788	1,050,788		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	815,560	668,281	147,279	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	5,679,386	4,563,686	1,115,700	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	536,998	407,095	129,903	
11 Fees for services (non-employees):				
a Management	0			
b Legal	29,885	7,523	22,362	
c Accounting	74,620		74,620	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12 Advertising and promotion	2,055	2,055		
13 Office expenses	241,856	138,591	103,265	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	1,191,329	700,422	490,907	
17 Travel	138,569	90,951	47,618	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	171,393	171,393		
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	1,526,379	1,307,918	218,461	
23 Insurance	1,226,837	993,199	233,638	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REPAIR & MAINTENANCE	628,832	398,049	230,783	
b POSTAGE & SHIPPING	444,725	437,027	7,698	
c BANK & CREDIT CHARGES	196,027	176,845	19,182	
d FOOD	638,312	628,122	10,190	
e All other expenses	84,474	84,474		
25 Total functional expenses. Add lines 1 through 24e	16,647,475	13,795,869	2,851,606	0
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 IX

	(A) Beginning of year	(B) End of year
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Assets	1	Cash—non-interest-bearing		1,943,065	1	1,464,325	
	2	Savings and temporary cash investments		18,974,645	2	14,512,627	
	3	Pledges and grants receivable, net		0	3	0	
	4	Accounts receivable, net		499,998	4	572,340	
	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		0	5	0	
	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)		0	6	0	
	7	Notes and loans receivable, net		2,500	7	2,500	
	8	Inventories for sale or use		6,131,878	8	6,066,907	
	9	Prepaid expenses and deferred charges		4,110,167	9	4,584,829	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	117,939,275			
	b	Less: accumulated depreciation	10b	41,850,888	77,816,549	10c	76,088,387
	11	Investments—publicly traded securities		819,954	11	6,800,933	
	12	Investments—other securities. See Part IV, line 11		0	12	0	
	13	Investments—program-related. See Part IV, line 11		0	13	0	
	14	Intangible assets		0	14	0	
	15	Other assets. See Part IV, line 11		0	15	0	
16	Total assets. Add lines 1 through 15 (must equal line 33)		110,298,756	16	110,092,848		
Liabilities	17	Accounts payable and accrued expenses		691,744	17	930,486	
	18	Grants payable		0	18	0	
	19	Deferred revenue		803,815	19	916,089	
	20	Tax-exempt bond liabilities		0	20	0	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0	
	22	Loans and other payables to 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		0	22	0	
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		406,985	25	202,790	
	26	Total liabilities. Add lines 17 through 25		1,902,544	26	2,049,365	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		103,081,984	27	104,366,365	
	28	Net assets with donor restrictions		5,314,228	28	3,677,118	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.						
	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	Total net assets or fund balances		108,396,212	32	108,043,483		
33	Total liabilities and net assets/fund balances		110,298,756	33	110,092,848		

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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	16,538,754
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,647,475
3	Revenue less expenses. Subtract line 2 from line 1	3	-108,721
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	108,396,212
5	Net unrealized gains (losses) on investments	5	-244,008
6	Donated services and use of facilities	6	
7	Investment expenses	7	

8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	108,043,483

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 on 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		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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