

**AGENDA SPECIAL MEETING  
PASADENA COMMUNITY ACCESS CORPORATION  
Tuesday, November 12, 2024  
6:15 p.m. at 150 S. Los Robles Ave., Suite 101**

**BOARD OF DIRECTORS**

Kim Washington, President (District 1)  
Jan Sanders, Treasurer (District 2)  
Anna Hawkey Jablonski (District 3)  
Alan Clelland, Vice President (District 4)  
Alexander Bliss (District 5)  
Avram Gold (District 6)  
James De Pietro (District 7)  
Gail Schaper-Gordon (Mayor's Representative)  
Lisa Derderian (City Manager's Representative)  
Beth Leyden, Secretary (PUSD Representative)  
Alexander Boekelheide (PCC Representative)

**STAFF**

George Falardeau, Executive Director CEO  
Chris Miller, Chief Operating Officer  
Bobbie Ferguson, Chief Production Officer  
Jasiri Jenkins-Glenn, Director of Community Engagement  
Liza Rodriguez, Office Administrator/Asst. to the Executive Director CEO

**MISSION STATEMENT**

The Pasadena Community Access Corporation is dedicated to the community access function of the Pasadena Telecommunications system and shall be operated exclusively for charitable, scientific, literary and educational purposes. In fulfilling these purposes, the corporation shall strive to achieve communication, facilitation, and development of media skills toward the ends of self-expression and community cohesion and improvement.

Items on the agenda may not be called in order listed.

Agendas and supporting documents are available on the Internet at <http://www.pasadenamedia.org>

Materials related to an item on this Agenda submitted to Pasadena Media after distribution of agenda packet are available for public inspection in the Pasadena Media Administrative office at 150 S. Los Robles Avenue, Suite 101, Pasadena, during normal business hours.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact PCAC at (626) 794-8585. Notification 24 hours prior to the meeting will enable PCAC to make reasonable arrangements to assure accessibility to this meeting.

**DISTRIBUTION:**

PCAC Board of Directors  
City Council  
City Manager  
City Attorney  
City Clerk  
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Pasadena Independent  
Pasadena Journal  
Pasadena Now  
Pasadena Star News  
Pasadena Weekly  
La Opinión  
Colorado Blvd  
Conversation Live  
Local News Pasadena

**NOTICE OF SPECIAL MEETING  
PASADENA COMMUNITY ACCESS CORPORATION (PCAC)  
BOARD OF DIRECTORS**

**NOTICE IS HEREBY GIVEN** that a special meeting of the Pasadena Community Access Corporation (PCAC) Operating Company (dba Pasadena Media) is scheduled for **Tuesday, Nov 12, 2024**, starting at **6:15 p.m.**, at **PCAC** located at **150 S. Los Robles Ave., Ste. 101, Pasadena, CA 91101**.

**AGENDA**

**PUBLIC MEETING**

- INTRODUCTION OF NEW MEMBERS/CALL TO ORDER/ROLL CALL
- APPROVAL OF SEPT 3, 2024 REGULAR BOARD MEETING MINUTES
  - Motion to Approve
- TREASURER REPORT
- COMMITTEE REPORT
  - PCAC CITIZENS ADVISORY COMMITTEE
  - PCAC BOARD AD HOC COMMITTEE ON STRATEGIC PLANNING
- EXECUTIVE DIRECTOR CEO REPORT
- OLD BUSINESS
- NEW BUSINESS
  - ANNUAL AUDIT PRESENTATION: PCAC FINANCIAL STATEMENTS AND LANCE, SOLL & LUNGHARD, LLP'S REPORT
    - Information Item
  - PCAC TAX RETURN: SUBMISSION OF THE ANNUAL IRS FORM 990
    - Information Item
  - PEG CAPITAL FUND REQUEST NOT TO EXCEED \$6,200: PCAC request for custom branded vehicle wrap on two vans.  
Recommendation:
    - Find that the proposed action is exempt from the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines Section 15061(b)(3) (Common Sense Exemption); and
    - Authorize the Executive Director CEO to enter a contract, after informal selection pursuant to Pasadena Municipal Code Section 4.08.050, with LA Car Wrap for custom branded vehicle wrap on two vans in an amount not to exceed \$6,200.
      - Action Item
- ANNOUNCEMENTS BY BOARD MEMBERS AND STAFF
- ADJOURNMENT

\_\_\_\_\_  
Kim Washington, President, PCAC Board of Directors

I HEREBY CERTIFY that this notice, in its entirety, was posted on both the Council Chambers Bulletin Board, Room 247, and the Information Kiosk (in the rotunda area), at City Hall, 100 N. Garfield Ave., Pasadena, CA, in Pasadena Community Access Corporation Suite 101, and a copy was distributed to the Central Library for posting on the 7<sup>th</sup> day of Nov, 2024.

\_\_\_\_\_  
Liza Rodriguez, Office Administrator

**PASADENA COMMUNITY ACCESS CORPORATION  
BOARD OF DIRECTORS  
REGULAR MEETING  
150 S LOS ROBLES AVE  
PASADENA, CA 91101**

Minutes of Pasadena Community Access Corporation

This regular meeting of the PCAC Board of Directors was held on Tuesday, September 3, 2024.

REGULAR MEETING – Treasurer Jan Sanders called the meeting to order at 6:25 p.m in place of President Washington who was delayed.

**PUBLIC MEETING**

**I. INTRODUCTION OF MEMBERS/CALL TO ORDER/ROLL CALL**

**Board Members Present, Absent, of Late at the time of the call to order:**

Kimberly Washington, President (District 1), present  
Jan Sanders, Treasurer (District 2), present  
Anna Hawkey Jablonski (District 3), absent  
Alan Clelland, Vice President (District 4), absent  
Michael Ocon (District 5), absent  
Avram Gold (District 6), present  
James De Pietro (District 7), present  
Gail Schaper-Gordon (Mayor’s Representative), present  
Beth Leyden, Secretary (PUSD Representative), present  
Alex Boekelheide (PCC Representative), absent  
Lisa Derderian (City/City Manager’s Representative), absent

**Staff:**

George Falardeau, Executive Director/CEO, present  
Chris Miller, Chief Operating Officer, present  
Bobbie Ferguson, Chief Production Officer, present  
Jasiri Jenkins-Glenn, Director of Community Engagement, present  
Liza Rodriguez, Office Administrator/Asst. to the ED/CEO, present  
Javan Rad, City Attorney’s Office

**I. APPROVAL OF JUNE 4, 2024 REGULAR BOARD & JUNE 21, 2024 SPECIAL BOARD MEETING MINUTES**

- **Motion to Approve Minutes for June 4, 2024:** *Gail Schaper-Gordon moved to approve, Seconded by James De Pietro. All in favor. No public comment.*
- **Motion to Approve Minutes for June 21, 2024:** *Lisa Derderian moved to approve, Seconded by Gail Schaper-Gordon. All in favor. No public comment.*

**II. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA – Please limit comments to three minutes each.**

- No public comment.

### **III. TREASURER REPORT**

- Treasurer's report presented by Treasurer Jan Sanders, per agenda packet. *Information item only. No public comment. At this time we are ahead of the ball and to the good.*

### **IV. COMMITTEE REPORT**

- PCAC CITIZENS ADVISORY COMMITTEE
  - *No report presented; however, new board member Avram Gold suggested that the PCAC CAC and the Board meet together once a year for some spontaneous productivity.*
- PCAC BOARD AD HOC COMMITTEE ON STRATEGIC PLANNING
  - *This committee, which is not a Brown Act committee, will hold their first meeting before the next regular board meeting.*
- PCAC BOARD AD HOC COMMITTEE ON MEMBERSHIP OF CITIZENS ADVISORY COMMITTEE
  - *This committee also had not met but would like the Board's help in selecting new members.*

### **V. EXECUTIVE DIRECTOR CEO REPORT**

- Executive Director's report presented by ED/CEO George Falardeau and staff per agenda packet. *Information item only. No public comment.*

### **VI. OLD BUSINESS**

- None

### **VII. NEW BUSINESS**

- INTRODUCTION OF BOARD AD HOC COMMITTEE ON STRATEGIC PLANNING
  - Information Item – Members include, Gail Schaper-Gordon, Anna Hawkey Jablonski, Kim Washington, Alan Clelland, and Beth Leyden
- DISCUSSION OF OPEN SEATS ON CITIZENS ADVISORY COMMITTEE
  - Information Item – More information is needed on this.
- OVERVIEW OF THE BROWN ACT FROM CITY ATTORNEY'S OFFICE
  - Information Item – Javan Rad presented a brief overview of the Brown Act and how it relates to the PCAC Board and Committees of the Board. The Brown Act governs the PCAC Board of Directors and any standing committees but does not apply to Ad Hoc committees.

### **VIII. ANNOUNCEMENTS BY BOARD MEMBERS AND STAFF**

- Various announcements by Board Members and Staff including: Michael Ocon has resigned from the Board. Gail Schaper-Gordon will be in JAPAN for most of October.

### **IX. ADJOURNMENT**

- *Treasurer Sanders adjourned the meeting at 7:34 p.m.*

### **FUTURE MEETING DATES**

- **November 5, 2024**
- **December 3, 2024**

<b>Pasadena Community Access Corporation</b>		
<b>Statement of Financial Position</b>		
As of October 31, 2024		
	Total	
	As of Oct 31, 2024	As of Jun 30, 2024 (PP)
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
1010 Petty Cash	200	200
1125 Bank of America Checking (8566)	458,315	298,920
1130 Bank of America Capital - Restricted (9451)	222,409	182,052
1170 PFCU Savings (7181)	0	124,054
1180 CA Asset Management Program (CAMP)	124,573	
<b>Total Bank Accounts</b>	<b>\$ 805,496</b>	<b>\$ 605,226</b>
<b>Accounts Receivable</b>		
1200 Accounts Receivable	1,898	710
<b>Total Accounts Receivable</b>	<b>\$ 1,898</b>	<b>\$ 710</b>
<b>Other Current Assets</b>		
1210 Other Receivables	60	339
1330 Prepaid Insurance	0	11,388
<b>Total Other Current Assets</b>	<b>\$ 60</b>	<b>\$ 11,727</b>
<b>Total Current Assets</b>	<b>\$ 807,453</b>	<b>\$ 617,663</b>
<b>Fixed Assets</b>		
1600 Production Equipment	647,262	647,262
1610 Vehicles	61,671	61,671
1635 Leasehold Improvements	101,092	101,092
1640 Right-to-Use Lease Assets	546,520	546,520
1650 Accumulated Depreciation	-436,142	-436,142
1660 Accumulated Depreciation - LHI	-94,177	-94,177
1670 Accumulated Amortization	-210,359	-147,708
<b>Total Fixed Assets</b>	<b>\$ 615,867</b>	<b>\$ 678,517</b>
<b>Other Assets</b>		
1800 Security Deposit	16,440	16,440
<b>Total Other Assets</b>	<b>\$ 16,440</b>	<b>\$ 16,440</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,439,760</b>	<b>\$ 1,312,621</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 Accounts Payable	0	20,004
<b>Total Accounts Payable</b>	<b>\$ 0</b>	<b>\$ 20,004</b>
<b>Credit Cards</b>		
2050 Chase Visa Credit Card	3,165	1,739
2060 Divvy Credit Card	1,675	2,379
<b>Total Credit Cards</b>	<b>\$ 4,840</b>	<b>\$ 4,118</b>
<b>Other Current Liabilities</b>		
2100 Payroll Liabilities	-2,299	37,237
2200 Accrued Vacation	20,538	42,536
2500 Current Lease Liability	193,034	175,952
<b>Total Other Current Liabilities</b>	<b>\$ 211,273</b>	<b>\$ 255,725</b>
<b>Total Current Liabilities</b>	<b>\$ 216,113</b>	<b>\$ 279,847</b>
<b>Long-Term Liabilities</b>		
Lease Payables	148,261	229,175
<b>Total Long-Term Liabilities</b>	<b>\$ 148,261</b>	<b>\$ 229,175</b>
<b>Total Liabilities</b>	<b>\$ 364,374</b>	<b>\$ 509,023</b>
<b>Equity</b>		
3000 Opening Bal Equity	-36,271	-36,271
3100 Retained Earnings	657,817	657,817
3200 Temporarily Restricted Assets	182,052	182,052
Net Income	271,738	
<b>Total Equity</b>	<b>\$ 1,075,336</b>	<b>\$ 803,598</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,439,710</b>	<b>\$ 1,312,621</b>

**Pasadena Community Access Corporation**

**Pro Forma P&L - October 2025**

**FY 2025 YTD Actual vs FY 2025 Adopted Budget**

	vs. 4 mo. Budget				vs. Full Year Budget		
	YTD Actual	YTD Budget	\$	%	FY25 Budget	\$	%
	<b>Income</b>						
City of Pasadena	577,500	577,500	-	0.0%	1,155,000	(577,500)	-50.0%
Contributions & Grants	1,556	2,667	(1,110)	-41.6%	8,000	(6,444)	-80.5%
Production Services	3,233	3,867	(634)	-16.4%	33,600	(30,368)	-90.4%
Program Services	4,123	2,800	1,323	47.2%	8,400	(4,278)	-50.9%
Other Revenue	527	333	194	58.1%	1,000	(473)	-47.3%
<b>Total Income</b>	<b>586,938</b>	<b>587,167</b>	<b>(228)</b>	<b>0.0%</b>	<b>1,206,000</b>	<b>(619,062)</b>	<b>-51.3%</b>
<b>Expenses</b>							
Payroll Expenses	236,051	240,012	3,961	1.7%	705,178	469,127	66.5%
Payroll Taxes	16,408	20,161	3,753	18.6%	59,235	42,827	72.3%
Employee Benefits	39,628	46,626	6,998	15.0%	117,879	78,251	66.4%
Occupancy Expenses	91,245	76,792	(14,454)	-18.8%	225,546	134,301	59.5%
Accounting & Audit	11,195	10,887	(308)	-2.8%	20,817	9,622	46.2%
Advertising & Marketing	839	1,000	161	16.1%	3,000	2,161	72.0%
Automobile Expense	497	667	169	25.4%	2,000	1,503	75.1%
Bank & Payroll Processing Fees	487	567	80	14.1%	1,700	1,213	71.4%
Board Materials & Expenses	20	40	20	50.0%	120	100	83.3%
Cable Drop Fees	826	933	107	11.5%	9,451	8,625	91.3%
Contract Labor	1,356	667	(690)	-103.4%	2,000	644	32.2%
Dues and Subscriptions	-	80	80	100.0%	3,500	3,500	100.0%
Legal & Professional Fees	-	-	-		20,000	20,000	100.0%
Licenses, Permits & Other Fees	-	-	-		224	224	100.0%
Meals & Entertainment	588	633	46	7.2%	1,900	1,312	69.1%
Office Expense	1,313	2,500	1,187	47.5%	7,500	6,187	82.5%
Production Expense	6,041	8,606	2,565	29.8%	21,000	14,959	71.2%
Professional Development	-	700	700	100.0%	2,100	2,100	100.0%
Travel & Lodging	161	800	639	79.9%	2,850	2,689	94.4%
<b>Total Expenses</b>	<b>406,656</b>	<b>411,671</b>	<b>5,014</b>	<b>1.2%</b>	<b>1,206,000</b>	<b>799,344</b>	<b>66.3%</b>
<b>Net Operating Income</b>	<b>180,282</b>	<b>175,496</b>	<b>4,786</b>	<b>2.7%</b>	<b>-</b>	<b>180,282</b>	
<b>PEG Capital Income Recognized</b>	<b>40,356</b>	<b>42,500</b>	<b>2,144</b>	<b>5.0%</b>	<b>170,000</b>	<b>(129,644)</b>	<b>-76.3%</b>
<b>PEG Capital Equipment Expense</b>	<b>-</b>	<b>60,684</b>	<b>60,684</b>	<b>100.0%</b>	<b>182,052</b>	<b>(182,052)</b>	<b>-100.0%</b>

# Administrative Staff Report

# September - October 2024

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## **Executive Director CEO Report**

Executive Director CEO George Falardeau

## **Operations Report** including Cable Complaints Received

Chief Operating Officer Chris Miller

## **Production Services Report**

Chief Production Officer Bobbie Ferguson

## **Community Engagement Report**

Director of Community Engagement Jasiri Jenkins-Glenn

## **Executive Director CEO Report – September & October 2024**

Respectfully submitted by George Falardeau, Executive Director CEO

- Attended the Public Utilities Commission public hearing at the Monterey Park City Council Chamber, along with COO Chris Miller, Chief Production Officer Bobbie Ferguson, Media Production Specialist Danny Hesse, and Board Member Avram Gold. The hearing on cable franchising and customer service standards including Charter Spectrum, provided the public a chance to give input regarding community media, digital equity, and consumer protections with their public comments. We asked all community members to share their experiences with their cable service providers. Chris Miller to give further details.
- Attended the National Women's Political Caucus Greater Pasadena Area 2024 Annual Honorees' Celebration event at a private residence here in the city. Attendees were the honorable Congresswoman Judy Chu, along with honorees Dorothy Thorman, Marguerite Cooper, and guest speaker Dr. Lori J. Morgan.
- Attended the District 6 Town Hall meeting, hosted by Councilmember Steve Madison at Westridge School. The event was covered by Pasadena Media and aired on KPAS. Vice Mayor Madison acknowledged the coverage provided by Pasadena Media staff.
- Attended the Pasadena Chamber of Commerce Board of Directors Strategic Planning meeting held at the Pacific Premier Bank. Board members developed a three-to five-year strategic plan outlining their initiatives for bringing in new businesses to the chamber, as well as younger businesses overall. The strategic plan was led by Katelyn Barchowsky and various chamber committees.
- Attended a Civitas event at the Blinn House. The topic was “Back to School with PUSD,” featuring panelists Jennifer Higginbotham, School Site Council Chair for Blair; and Pat Calahan, PUSD Board Member. The event was moderated by Aaron Fyke, Founding and Managing Partner at Thin Line Capital. Discussion included bond measures, decreasing enrollment, additional costs for infrastructure and speakers highlighting some of the outstanding programs that exist at PUSD. Dr. Blanco was also present.



- Met with Blake Longo of AJ Longo and Associates along with COO Chris Miller, to discuss Pasadena Media's annual insurance renewals. Mr. Longo indicated that insurance rates across the board have risen, and the major factors that have increased our insurance premium approximately \$3,000 include the purchase of our new vehicle and the addition of our sexual abuse and molestation policy.
  
- Met with former Mayor Bill Bogaard along with Planning Commissioner and member of the PCAC Citizens Advisory Committee Mic Hansen to discuss various topics related to the city.
  
- Attended the Pasadena Rotary Board meeting held at the University Club of Pasadena, as I serve as Vice-Chair for the Rotary Image Committee. Topics focused on integrating other non-profits, community engagement projects, and recruitment of younger members.
  
- Our annual audit is complete and the tax return is drafted. Chris Miller will provide further details.
  
- Pasadena Media received a check donation of \$406.20 from Charitable Adult Rides & Services, Inc. (CARS) on behalf of PCAC Media Production Specialist Danny Hesse, who celebrated 17 years with Pasadena Media last month.
  
- Attended the Twilight Club Committee meeting, and the topic of discussion was 'Building Southern California with Red Cars: A history of the Red Cars' by Jeffrey Arnett at the Annandale Golf Club.
  
- Pasadena Media covered and aired the Latino Heritage Parade 2024. Various civic and community leaders were in attendance, and a festival was celebrated in Centennial Square immediately following the parade.
  
- Met with PCAC board member and District 6 representative Avram Gold to discuss his new role as a board member and how he can help support Pasadena Media.

- Pasadena Media participated as one of the vendor participants in the Trunk of Treat event by the Pasadena Police Department and Day One held at the Centennial Square. PPD indicates that over 6,000 people attended the event, making it a huge success! Thanks to all the staff and volunteers who helped make this event a great marketing tool for Pasadena Media to engage the community.
- Met with former City Manager Cynthia Kurtz, Planning Commissioner and PCAC Citizens Advisory Committee member Mic Hansen to discuss various topics in the city.
- Met with Sy Thomas, a long time animator with Disney Studios, to discuss potential Pasadena Media support.
- Met with Wayne Herron, Chief Advancement Officer at Maranatha High, to discuss potential synergies between Pasadena Media and Maratha High.
- Met with Andre Coleman and Director of Community Engagement, Jasiri Jenkins Glenn, to discuss the potential launch of an upcoming new program to air on the government channel interviewing elected officials and city staff members covering topics in and around the city.
- Attended the 3<sup>rd</sup> Annual Pasadena Rotary World Polio Day, where participants can run, walk, skateboard, or use their scooter for 3 or 5 miles around the Rose Bowl to raise money for polio eradication.
- Met with District 4 Liaison Noreen Sullivan to discuss efforts and growth in her district, as well as the construction of the new Rusnak Porsche dealership being constructed on Colorado Blvd. and its positive impact on the community.
- Met with Board President Washington and the Strategic Plan Ad Hoc Committee to discuss the timing of the Strategic Plan and to identify benchmarks and indicators for progress over the next 3-5 years; details forthcoming. The next meeting of the Strategic Plan Ad Hoc Committee is TBD.

- Attended various other events and meetings throughout the city, including:
  - Pasadena Rotary Public Image Meeting
  - Civitas on Wine and Recline at Monopole Wine & Seeing Democracy as Larger than Politics: A Conversation on the Personalization of Politics and How it Shapes Participation
  - Pasadena Chamber After Hours Social Mixer at Fogo de Chão
  - Economic Business Summit at Altadena Town & Country Club
  - Pasadena Latino Heritage Parade & Festival
  - Javan Rad's Going Away Celebration
  - Boys & Girls Club Gala and After Party Event at the Audrey Irmas Pavilion in Los Angeles
  - Pasadena Police Department's Trunk or Treat Halloween Extravaganza
  - Día de los Muertos Blessing of the Altars event at El Portal
  - Pasadena Police Foundation's Annual Chief's Breakfast 2024 at the Hilton
  
- Please mark your calendars for December 2nd from 5 PM to 7 PM, here in our studios, for a holiday celebration themed 'A Holiday Nutcracker.'

## Operations Report – September - October 2024

Respectfully submitted by Chris Miller, Chief Operating Officer

- **UPDATE - California Asset Management Program: Application Submitted**  
In accordance with the action taken in June, an account has been opened in the California Asset Management Program (CAMP). The \$124,069.62 in the Pasadena Federal Credit Union (PFCU) savings account was transferred in early October and the PFCU savings account was subsequently closed. In the first month, the account earned over \$500 as opposed to the ~\$60 earned last year in the savings account.
- **UPDATE - CA Public Utilities Commission (CPUC) DIVCA Enforcement: Hearings Completed**  
As previously reported, the passing of SB 28 amended the Digital Infrastructure and Video Competition Act (DIVCA) and enabled the CPUC to adopt and enforce customer service standards. To that end, the CPUC hosted six public hearings on cable franchise administration as it starts to create rules to protect customers. On September 5, four staff and one board member traveled to Monterey Park to provide public comment. In addition, several other staff members and members have provided written comments. Overall, I estimate that about 70% of the comments received centered on PEG access issues, so I believe it will be difficult to ignore this when developing standards. I'd like to thank Pasadena Media's staff, board, members, and friends, who submitted more comments than any other media center. We expect a report about the public hearings from the CPUC before the end of year. After that, the CPUC will conduct workshops with the parties (e.g. Alliance for Community Media, cable companies, etc.). Then, the CPUC will create standards, so we expect to wait some time before any change in treatment of PEG channels by cable companies.
- **Charter Cable Boxes Issues: Ongoing**  
Between the studio and City Hall, we utilize several Charter Spectrum cable boxes to monitor our channels. Recently, the boxes we've been using for years began deactivating. Upon inquiring, we were informed that they were end-of-lifing them all and issuing newer boxes. After 6 visits by various levels of technicians, four new boxes still do not function correctly and we are awaiting the replacement of some coaxial cable serving the control room at City Hall.
- **FY24 Audit & Tax Return: Draft 990 Ready**  
The audited Financial Statements were finalized on October 1. Our accountant has subsequently prepared the tax return in your packet tonight. The admin team has reviewed all of the information and we anticipate submitting the 990 tomorrow to meet the November 15 IRS deadline.

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## Cable Complaint: | 6017069899326297170

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noreply via Cable Complaint <Complaint@pasadenamedia.org>

Mon, Sep 9, 2024 at 9:06 AM

### Cable Complaint

Name	Xxxxx Bxxxxx
Address	### Fillmore St, Pasadena
E-mail	bxxxxxxxxx@hotmail.com
Phone Number	(626) ###-####
Location where the problem occurred.	Home
Choose your Cable Provider	Charter Spectrum
Type of Issue	Billing
Description of Issue	I canceled my Internet service on 8/27 and Spectrum disconnected my service that same day. However my billing cycle apparently is 8/26-9/25 and they are charging me for the service through the entire billing month even though I was unable to use it through the month because it was disconnected immediately. I am paying the bill on time but I dispute that this is a fair consumer practice in accordance with FTC consumer protections for cancellation of service.
Resolution Requested	I request a refund of \$104.07 as the prorated amount of service I was charged for but unable to use due to cancellation.

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Regulatory.Complaints <Regulatory.Complaints@charter.com>

Mon, Sep 30, 2024 at 8:26 AM

Mr. Miller –

In accordance with Charter's terms of service, subscribers are responsible for the full monthly charge for services offered on a monthly subscription basis. Charter bills at the start of a billing cycle for services for the entire month. This policy is also listed on customers' billing statements each month.

If a subscriber maintains current services, there is no impact. If a subscriber terminates service in the middle of a billing cycle, the subscriber would not get a refund of any monthly fees paid, but that subscriber has the option of continuing to receive the service already purchased through the end of the billing cycle.

A representative contacted Mr. Bxxxxx and reviewed the above information. Mr. Bxxxxx stated that the agent with whom he canceled service did not remind him of the policy. Although billed correctly, we applied a courtesy credit to his account in the amount of \$104.07 as requested.

Please do not hesitate to contact us with any further questions.

Regards,

Bill



William C. Wesselman | VP, Law - Regulatory | 303.323.6096

6360 S Fiddlers Green Circle | Greenwood Village CO 80111

## Production Report – September 2024

Respectfully submitted by Bobbie Ferguson, Chief Production Officer

Type of Production	September 2024
Member Productions & Preproduction Meetings	8
Pasadena Media Productions - Studio	9
Pasadena Media Productions - Field (Includes <i>PMN</i> )	24
KPAS/City Productions	22
Pro Services	6
Special Projects	1

### Program Highlights:

- Pasadena Media captured the Dr. Edna Griffin Dedication at the Rose Bowl Aquatics Center.
- Pasadena Media is again assisting the League of Women Voters by recording four of their events/meetings a year. The first in the series focused on the Pros and Cons of the Charter Amendments for the City of Pasadena.
- Pasadena Media provided coverage of the District 6 Town Hall meeting at Westridge School.
- Pasadena Media covered the announcement of the Rose Court for the 2025 Rose Parade at the Tournament House.
- The upcoming episode of *On The Move* features a discussion with Vice Mayor Steve Madison about the 710 Corridor Master Plan Update.
- The upcoming episode of *Pan and Zoom with Satie Gossett* features Lydia Cornell, who is best known for her starring role as Sara Rush, the daughter of Emmy legend Ted Knight (*The Mary Tyler Moore Show*, *Caddyshack*) on the hit ABC series *Too Close for Comfort*.
- Pasadena Media successfully completed the pro services projects for Western Justice Center, Pasadena Symphony and Pops and the University Club. Two clients have already mentioned hiring Pasadena Media for additional, longer-form projects coming later in the year.
- Pasadena Media captured a video for Pasadena Police Department Chief Harris to add to the PPD website to replace the written message.

## Production Report – October 2024

Respectfully submitted by Bobbie Ferguson, Chief Production Officer

Type of Production	October 2024
Member Productions & Preproduction Meetings	9
Pasadena Media Productions - Studio	9
Pasadena Media Productions - Field (Includes <i>PMN</i> )	26
KPAS/City Productions	29
Pro Services	4
Special Projects	3

### Program Highlights:

- Pasadena Media captured the 26th Annual Latino Heritage Parade out at Villa Parke.
- On the November episode, *What's Up Pasadena!* featured SugarMynt Gallery, Dance Street, Rose Bowl Flea Market, Pasadena Greek Fest and the Walktober event with Day One.
- Pro Services: Pasadena Media was hired by Huntington Health to capture their “Latino Heritage Courageous Conversations” panel discussion and livestream to their staff over Microsoft Teams.
- Pasadena recorded a number of public service announcements about the new features Pasadena Water and Power has made available to customers.
- Pasadena Media provided coverage for two League of Women Voters events: “Pros and Cons of the California State Ballot Measures” and “Civil Discourse: Dialogue Across Differences.”
- Pasadena Media covered both a District 3 meeting and a District 7 Ballot Workshop.
- Pro Services: Pasadena Media is recording and editing training videos for Western Justice Center’s incoming volunteer meditators.
- Pasadena Media is producing a public service announcement regarding coyote education with the Pasadena Public Health Department and Pasadena Humane.
- Pasadena Media covered the 2024 Pasadena Business and Economic Summit and will be creating a highlight reel of the event.
- Pasadena Media provided audiovisual support for Javan Rad’s retirement party in City Council Chambers.
- Pasadena Media captured the City of Pasadena’s Annual Fall Festival at Victory Park.
- Pasadena Media covered the 2025 Rose Queen Announcement and Coronation at the Tournament House.
- Pasadena Media provided audio support for the City Manager’s Halloween event in the City Hall Rotunda.

# Community Engagement Report – September 2024

Respectfully Submitted by Jasiri Jenkins-Glenn, Director of Community Engagement

## Community Productions

- 3 Community Productions
- 2 Pre-production Session

## Courses (# of students certified)

- TD Essentials: 5 Students
- Producer Bootcamp: 5 Students
- Previsualization Workshop: 3 Students
- Camera Essentials: 5 Students
- Podcaster Bootcamp: 7 Students
- Teleprompter, Floor Management, and On-Camera Essentials: 3 Students
- Storytelling Essentials: 5 Students
- Social Media Essentials: 1 Student
- Audio Essentials: 4 Students

## Pasadena Media Productions

- *Non-Profit Spotlight*
  - [Living Beauty Cancer Foundation & Light Bringer Project \(youtu.be/xx1Z4tF4Kkc\)](https://youtu.be/xx1Z4tF4Kkc)
- *Pasadena Monthly with Justin Chapman*
  - [Lisa Derderian, PIO - City of Pasadena \(youtu.be/7Ku9yDOqvsk\)](https://youtu.be/7Ku9yDOqvsk)
- *Arroyo Now*
  - Encore episodes to take us into October 2024
- *Crown City Podcast*
  - [Melissa Lee, Public Works Partners \(youtu.be/FWTHlltLxLk\)](https://youtu.be/FWTHlltLxLk)
- *Access For All: Integrating Accessibility*
  - [James Ian, Actor \(youtu.be/CDSLogaV-tM\)](https://youtu.be/CDSLogaV-tM)

## Community Partnerships

- PUSD honored all host sites from their summer internship program

## Social Media

- YouTube
  - 5,094 views
  - 267.6 hours of watch time
  - 30 new subscribers
- Facebook
  - 2.1K reach (11.4% decrease)
  - 182 content interactions (19.1% decrease)
- Instagram
  - 2.7K reach (25.5% increase)
  - 450 content interactions (57.3% increase)
- LinkedIn
  - 59 Page Views
  - 29 Unique Visitors
  - 9 New Followers



# Community Engagement Report – October 2024

Respectfully Submitted by Jasiri Jenkins-Glenn, Director of Community Engagement

## Community Productions

- 3 Main Studio & 3 Podcast Studio
- Pre-production Sessions: 2 in Main Studio & 1 in Podcast Studio

## Courses (# of students certified)

- TD Essentials: 4 Students
- Producer Bootcamp: 9 Students
- Previsualization Workshop: 3 Students
- Camera Essentials: 5 Students
- Podcaster Bootcamp: 8 Students
- Teleprompter, Floor Management, and On-Camera Essentials: 4 Students
- Storytelling Essentials: 4 Students
- Social Media Essentials: 5 Students
- Audio Essentials: 3 Students

## Pasadena Media Productions

- *Non-Profit Spotlight*
  - 3 Filmed in October
  - Episode released: [Lineage Performing Arts Center & Door of Hope \(youtu.be/d7IU56IBP7Y\)](https://youtu.be/d7IU56IBP7Y)
- *Pasadena Monthly with Justin Chapman*
  - [Tim McDonald, Director of Pasadena Public Library \(youtu.be/FJcZDLqvof8\)](https://youtu.be/FJcZDLqvof8)
- *Arroyo Now*
  - Encore episodes to take us into November 2024
- *Crown City Podcast*
  - [Melissa Lee, Public Works Partners \(https://youtu.be/FWTHlltLxLk\)](https://youtu.be/FWTHlltLxLk)
- *Access For All: Integrating Accessibility*
  - [Akila Gibbs and Dr. Hou at Pasadena Senior Center Age Well Day \(youtu.be/6e-oyEvLido\)](https://youtu.be/6e-oyEvLido)

## Community Partnerships

- JMHS AEM Council meetings scheduled this month to begin in November
- Exploring The Arts Intern selected for interview process

## Social Media

- YouTube
  - 6.8K views (up 24%)
  - 381.3 hours of watch time (up 33%)
  - 30 new subscribers
- Facebook
  - 3.2K reach (45.8% increase)
  - 315 content interactions (70.3% increase)
- Instagram
  - 3.6K reach (30.2% increase)
  - 517 content interactions (13.6% increase)
- LinkedIn
  - Content: 47 Reactions, 11 Comments, & 3 reposts
  - Visitors: 71 Page Views & 29 Unique Visitors
  - Followers: 10 New Followers



October 1, 2024

To the Board of Directors  
Pasadena Community Access Corporation  
City of Pasadena, California

We have audited the financial statements of Pasadena Community Access Corporation, (the Corporation), a component unit of the City of Pasadena, California (the City), which comprise the respective financial position as of June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 13, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Corporation are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2024. We noted no transactions entered into by the Corporation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Corporation's financial statements were:

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We are pleased to report that no such disagreements arose during the course of our audit.



To the Board of Directors  
Pasadena Community Access Corporation  
City of Pasadena, California

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 1, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Corporation's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Corporation's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### Future GASB Pronouncements

The following Government Accounting Standards Board (GASB) pronouncements will be effective for the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal Year 2024-2025

GASB Statement No. 101, *Compensated Absences*.

GASB Statement No. 102, *Certain Risk Disclosures*.



To the Board of Directors  
Pasadena Community Access Corporation  
City of Pasadena, California

Fiscal Year 2025-2026

GASB Statement No. 103, *Financial Reporting Model Improvements*.

Future Projects

Comprehensive Project, *Revenue and Expense Recognition*.

Major Project, *Going Concern Uncertainties and Severe Financial Stress*.

Major Project, *Infrastructure Assets*.

Practice Issue, *Classification of Nonfinancial Assets*.

Practice Issue, *Risks and Uncertainties Disclosures*.

Pre-Agenda Research Activities, *Subsequent Events*.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Corporation and the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Lance, Solt & Lughard, LLP*



PASADENA COMMUNITY ACCESS CORPORATION  
(A COMPONENT UNIT OF THE  
CITY OF PASADENA, CALIFORNIA)

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITORS' REPORT

Focused  
on YOU



PASADENA COMMUNITY ACCESS CORPORATION  
(A COMPONENT UNIT OF THE  
CITY OF PASADENA, CALIFORNIA)

Financial Statements With  
Independent Auditors' Report

For the Fiscal Year Ended June 30, 2024

PASADENA COMMUNITY ACCESS CORPORATION  
(A COMPONENT UNIT OF THE  
CITY OF PASADENA, CALIFORNIA)

Financial Statements With  
Independent Auditors' Report

For the Fiscal Year Ended June 30, 2024

Table of Contents

	<u>Page Number</u>
INDEPENDENT AUDITORS' REPORT .....	1
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	4
BASIC FINANCIAL STATEMENTS	
Statement of Net Position .....	8
Statement of Revenues, Expenses, and Changes in Net Position.....	9
Statement of Cash Flows .....	10
Notes to the Basic Financial Statements .....	11
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	20



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Pasadena Community Access Corporation  
Pasadena, California

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the Pasadena Community Access Corporation (the "Corporation"), a component unit of the City of Pasadena, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation as of June 30, 2024, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Emphasis of Matter**

##### *Component Unit Reporting*

As discussed in Note 1, the financial statements of the Corporation are intended to present the financial position, the changes in financial position, and, where applicable, cash flows of only that portion of the business-type activities of the City that is attributable to the transactions of the Corporation. They do not purport to, and do not, present fairly the financial position of the City, as of June 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

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





To the Board of Directors  
Pasadena Community Access Corporation  
Pasadena, California

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Board of Directors  
Pasadena Community Access Corporation  
Pasadena, California

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2024, on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control over the financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

*Lance, Soll & Lughard, LLP*

Brea, California  
October 1, 2024

## PASADENA COMMUNITY ACCESS CORPORATION MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Pasadena Community Access Corporation's (a component unit of the City of Pasadena, California) (the Corporation) financial performance provides an overview of the Corporation's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the Corporation's financial statements, which begin on page 8.

### FINANCIAL HIGHLIGHTS

- The Corporation's net position for the fiscal year ending June 30, 2024, was \$803,598, a decrease of \$166,920 or 17.2% from the prior year.
- During the year, the Corporation had operating expenses that were \$50,488 more than the \$1,139,320 generated from the operating agreement, service contracts, and other revenues from the Corporation's programs from the fiscal year ended June 30, 2024.
- The total operating cost of all the Corporation's programs was \$1,189,808. The programmatic activities of the Corporation remained unchanged.

### USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position (on pages 8 and 9) provide information about the activities of the Corporation as a whole and present a long-term view of the Corporation's finances. As the Corporation operates as a business-type activity, no additional fund statements are necessary. When the Corporation charges customers for the services it provides—whether to outside customers or to the City of Pasadena or other governments—these services are reported similarly to the way a business operates.

A Statement of Cash Flows is also presented using the direct method, which portrays inflows and outflows for specific classes of operations along with an indirect reconciliation of increases to net cash provided by operations. There were no non-cash entries during the year.

#### *Reporting the Corporation's Results as a Whole*

Our analysis of the Corporation as a whole begins on page 5. One of the most important questions asked about the Corporation's finances is, "Is the Corporation as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the Corporation as a whole and about its activities in a way this helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Corporation's *net position* and changes in them. You can think of the Corporation's net position—the difference between assets and liabilities—as one way to measure the Corporation's financial health, or *financial position*. Over time, *increases or decreases* in the Corporation's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Corporation's long-term contractual revenues and the condition of the Corporation's equipment and other assets, to assess the *overall health* of the Corporation.

## THE CORPORATION AS A WHOLE

The Corporation's net position decreased from a year ago, from \$970,518 to \$803,598. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Corporation's activities.

**Table 1**

	June 30, 2024	June 30, 2023
Current and other assets	\$634,103	\$991,498
Capital assets, net	678,518	79,068
Total assets	1,312,621	1,070,566
Current liabilities	(279,848)	(100,048)
Noncurrent liabilities	(229,175)	-
Total liabilities	(509,023)	(100,048)
Net position:		
Net investment in capital assets	273,391	51,281
Restricted	182,052	555,842
Unrestricted	348,155	363,395
Total Net Position	\$803,598	\$970,518

*Unrestricted* net position—the part of net position that can be used to finance day-to-day operations without constraints established by debts, contribution restrictions, or other legal requirements—changed from \$363,395 at June 30, 2023, to \$348,155 at the end of this fiscal year. This nominal decrease is a result of the Corporation's normal operation. Unless restricted by donation or grant covenant (of which the Corporation has no such restrictions at the present time), the Corporation generally can use this net position to finance continuing operations in the coming fiscal year.

**Table 2**

	For the Year Ended June 30, 2024	For the Year Ended June 30, 2023	Percentage Change From 2023
<b>Revenues</b>			
<b>Operating revenues:</b>			
Operating Agreement	\$1,095,000	\$1,052,000	4.1%
Service contracts	22,000	22,000	0.0%
Production and other operating revenue	22,320	19,662	13.5%
Total operating revenues	1,139,320	1,093,662	4.2%
<b>Nonoperating revenues:</b>			
Public, education & gov't (PEG) revenue	217,187	190,581	14.0%
Interest income	62	61	1.6%
Total nonoperating revenues	217,249	190,642	14.0%
Total revenues	1,356,569	1,284,304	5.6%
<b>Operating expenses:</b>			
Salaries and benefits	811,951	772,228	5.1%
Production expense	29,519	19,487	51.5%
Occupancy expense	42,396	41,358	2.5%
Contractual services	43,040	28,200	52.6%
General and administrative	49,105	47,094	4.3%
Depreciation and amortization	213,797	194,265	10.1%
Total operating expenses	1,189,808	1,102,632	7.9%
<b>Nonoperating expenses:</b>			
PEG expense	332,315	89,568	271.0%
Interest expense	1,366	263	419.4%
Total nonoperating expenses	333,681	89,831	271.5%
Total expenses	1,523,489	1,192,463	27.8%
Changes in net position	-166,920	91,841	-281.8%
Net position at beginning of year	970,518	878,677	10.5%
Net position at end of year	\$803,598	\$970,518	-17.2%

Although the Corporation's total cost of programs and services had a net increase of 27.8% (\$331,026), a closer look shows that Operating expenses increased just 7.9% (\$87,176), while PEG expenses increased 271.0% from \$89,568 to \$332,315. The Corporation's revenues had a net increase of 5.6% (\$72,265), resulting from a combination of increased Operating revenues and increased PEG revenue received from the City of Pasadena in nonoperating revenue.

#### *Budgetary Highlights*

Over the course of the year, the Board of Directors reviewed the budget during meetings. There were no budget reforecasts submitted for approval.

The Corporation's adopted operating budget was \$1,144,000 for the fiscal year ended June 30, 2024. Actual operating revenues were \$4,680 less than budget, and operating expenses were \$45,545 more than budget.

## CAPITAL ASSETS

At the end of 2024, the Corporation had \$678,518 invested in capital assets, net of accumulated depreciation. (See Table 3 below.) This amount represents a net increase (including additions and disposals) of \$599,450 or 758% more than last year.

**Table 3**

	June 30, 2024	June 30, 2023
Production equipment	\$708,934	\$449,400
Leasehold improvements	101,091	93,897
Leased building	546,521	343,106
Accumulated depreciation and amortization	(678,028)	(807,335)
Property and equipment, net	<u>\$678,518</u>	<u>\$79,068</u>

More detailed information about the Corporation's capital assets is presented in Note 3 to the financial statements.

## LONG-TERM LIABILITIES

The outstanding balance of the lease payable related to its leased office and production facilities was \$405,127 and \$27,787 as of June 30, 2024 and 2023 respectively.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Corporation's Board of Directors considered many factors when setting the fiscal year 2025 budget. The most significant budget expense increase is in personnel salary market adjustments.

## CONTACTING THE CORPORATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our stakeholders including donors, customers, and the City of Pasadena's officials with a general overview of the Corporation's finances and to show the Corporation's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Corporation Office at 150 S. Los Robles Avenue, Suite 101, Pasadena, California, 91101. Our main office number is 626-794-8585 and our email is [info@pasadenamedia.org](mailto:info@pasadenamedia.org).

**PASADENA COMMUNITY ACCESS CORPORATION**  
**Statement of Net Position**  
**June 30, 2024**

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**ASSETS**

Current assets:		
Cash and cash equivalents	\$	423,174
Accounts receivable		1,049
Prepaid items		11,388
Deposits		16,440
Restricted cash and cash equivalents		182,052
Total current assets		<u><b>634,103</b></u>
Noncurrent:		
Capital assets, net		<u>678,518</u>
Total noncurrent assets		<u><b>678,518</b></u>
<b>Total assets</b>		<u><b>1,312,621</b></u>

**Liabilities and Net Position:**

**LIABILITIES**

Current liabilities:		
Accounts payable and other liabilities		24,122
Accrued salaries and benefits		37,238
Compensated absences		42,536
Lease payable		175,952
Total current liabilities		<u><b>279,848</b></u>
Noncurrent liabilities:		
Lease payable		<u>229,175</u>
Total noncurrent liabilities		<u><b>229,175</b></u>
<b>Total liabilities</b>		<u><b>509,023</b></u>

**NET POSITION**

Net investment in capital assets		273,391
Restricted for Public, Educational and Governmental Access		182,052
Unrestricted		348,155
<b>Total net position</b>	<b>\$</b>	<u><b>803,598</b></u>

The accompanying notes are an integral part of these financial statements.

**PASADENA COMMUNITY ACCESS CORPORATION**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended June 30, 2024**

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**OPERATING REVENUES**

Operating agreement	\$ 1,095,000
Service contracts	22,000
Production and other operating revenue	22,320

<b>Total operating revenues</b>	<b><u>1,139,320</u></b>
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**OPERATING EXPENSES**

Salaries and benefits	811,951
Production expense	29,519
Occupancy expense	42,396
Contractual services	43,040
General and administrative	49,105
Depreciation/amortization	213,797

<b>Total operating expenses</b>	<b><u>1,189,808</u></b>
---------------------------------	-------------------------

<b>Operating income (loss)</b>	<b>(50,488)</b>
--------------------------------	-----------------

**NONOPERATING REVENUES (EXPENSES)**

Public, education, and government (PEG) revenue	217,187
Interest expense	(1,366)
PEG expense	(332,315)
Interest income	62

<b>Total nonoperating revenues (expenses)</b>	<b><u>(116,432)</u></b>
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<b>Change in net position</b>	<b>(166,920)</b>
-------------------------------	------------------

Net position-beginning	<u>970,518</u>
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<b>Net position-ending</b>	<b><u>\$ 803,598</u></b>
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The accompanying notes are an integral part of these financial statements.



**PASADENA COMMUNITY ACCESS CORPORATION**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customers	\$ 18,300
Receipts from contracts	1,120,556
Payments to employees for services	(795,007)
Payments to suppliers for goods and services	(149,924)

**Net cash provided by (used for) operating activities** **193,925**

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Public, education, and government (PEG) revenue received from City of Pasadena	217,187
Public, education, and government (PEG) eligible expenses paid	(332,315)

**Net cash provided by (used for) noncapital financing activities** **(115,128)**

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition of capital assets	(266,726)
Principal paid on lease liability	(169,180)
Interest paid on lease liability	(1,402)

**Net cash provided by (used for) capital and related financing activities** **(437,308)**

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest income	62
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**Net cash provided by (used for) investing activities** **62**

**Net cash increase (decrease) in cash and cash equivalents** **(358,449)**

Cash and Cash Equivalents - Beginning 963,675

**Cash and Cash Equivalents - Ending** **\$ 605,226**

**RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION**

Cash and cash equivalents	\$ 423,174
Restricted cash and cash equivalents	182,052

Total cash and cash equivalents **\$ 605,226**

**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES**

Operating income (loss) \$ (50,488)

Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:

Depreciation/amortization expense	213,797
(Increase) decrease in accounts receivable	3,556
(Increase) decrease in deposits	(4,020)
(Increase) decrease in prepaid items	(590)
Increase (decrease) in accounts payable and other liabilities	14,726
Increase (decrease) in accrued salaries and benefits	13,690
Increase (decrease) in compensated absences	3,254

Total adjustments **244,413**

**Net cash provided by (used for) operating activities** **\$ 193,925**

The accompanying notes are an integral part of these financial statements.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Pasadena Community Access Corporation (the Corporation), a component unit of the City of Pasadena, California (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Pasadena Community Access Corporation's significant accounting policies are described below.

**A. Reporting Entity**

The Corporation was organized in 1983 as a nonprofit telecommunications resource for the City. The Corporation was organized to perform the community access function of the Pasadena telecommunications system pursuant to the Cable Communications Ordinance of the City. In 2011, the City Council determined that the Corporation should be reported as a discretely presented component unit of the City in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Board of Directors consists of eleven members with representatives from each of the seven City Council Districts, the Mayor, the City Manager, Pasadena Community College (PCC), and Pasadena Unified School District (PUSD). Residency is required except for the City Manager, PCC, and PUSD representatives. These operations constitute part of the overall financial reporting entity of the City and are accounted for as a discretely presented component unit in the City's Comprehensive Annual Financial Report consistent with GAAP. Revenues and expenses of the Corporation include direct revenues and expenses and certain allocations from the City.

**B. Basis of Presentation**

The Corporation's basic financial statements are presented in conformance with Governmental Accounting Standards Board (GASB) Statement No. 34, which established standards for external financial reporting for all state and local governmental entities. The basic financial statements include the statement of net position, statement of revenues, expenses, and changes in net position, and statement of cash flows.

**C. Basis of Accounting**

The Corporation is accounted for as an enterprise fund (proprietary fund type). A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The activities of enterprise funds closely resemble those of ongoing businesses in which the purpose is to conserve and add to basic resources while meeting operating expenses from current revenues. Enterprise funds account for operations that provide services on a continuous basis and are substantially financed by revenues derived from user charges. The Corporation utilizes the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as they are incurred.

**D. Assets, Liabilities, and Net Position**

**1. Cash and Cash Equivalents**

The Corporation's cash and cash equivalents include cash on hand, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statement of cash flows, the Pasadena Community Access Corporation's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**3. Capital Assets**

The Corporation capitalizes assets having an estimated useful life in excess of one year and acquisition cost of at least \$5,000. Capital assets are recorded either at acquisition cost or initial lease liability amount (for lease assets) and are depreciated or amortized (for lease assets) over the estimated useful life of the asset using the straight-line method of depreciation/ amortization. Donated capital assets are recorded at acquisition value as of the date of the donation. All significant expenditures exceeding \$5,000 for repairs, renewals, and betterments that materially prolong the useful lives of the asset or remeasurements of lease liability (for lease assets) are capitalized.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, the leased building, and infrastructure of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

Leasehold improvements	6 years
Furniture and fixtures	5 years
Production equipment	5 years
Leased Building	3 years

**4. Net Position**

The difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the Corporation will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

It is the Corporation's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**5. Leases**

Lessee: The Corporation is a lessee for a noncancellable lease of office and production facilities. The Corporation recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The Corporation recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Corporation initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include how the Corporation determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Corporation uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Corporation generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Corporation is reasonably certain to exercise.

The Corporation monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**E. Revenues and Expenditures/Expenses**

**1. Compensated Absences**

Vacation

The Corporation's policy permits employees to accumulate earned but unused vacation benefits. Regular full-time and part-time employees accrue vacation. Vacation time is accrued two to four weeks per year, depending on how long an employee has been with the Corporation. Part-time employees who work 20 hours per week or more are eligible to accrue vacation on a pro rata basis. It is the Corporation's policy to permit employees to accumulate earned but unused vacation benefits from year to year up to a maximum of two times a full-time employee's annual vacation amount. All accumulated compensated absences are recorded as an expense and a liability at the time the benefit is earned.

**2. Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**PASADENA COMMUNITY ACCESS CORPORATION**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

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**NOTE 2: CASH AND CASH EQUIVALENTS**

As of June 30, 2024, cash and cash equivalents were reported in the accompanying financial statements:

Cash on hand	\$	200
Deposits with financial institutions		422,974
Deposits with financial institutions - Restricted		<u>182,052</u>
Total cash and cash equivalents	\$	<u>605,226</u>

**A. Deposits**

At June 30, 2024, the carrying amount of the Corporation's deposits was \$605,226 and the bank balance was \$605,226. These matching amounts represent no outstanding checks or other reconciling items. Balances in the bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Included in the bank balance, the Corporation had funds in a credit union totaling \$124,054. This amount is insured by the National Credit Union Administration (NCUA) up to \$250,000.

**B. Restricted Deposits**

Restricted deposits, as further described in Notes 6C and 7, are to be utilized for eligible PEG capital expenditures.

The total amount of restricted deposits at June 30, 2024 was \$182,052.

**C. Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the Corporation's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2024, the Corporation had uncollateralized deposits in excess of FDIC coverage of \$230,972.

**PASADENA COMMUNITY ACCESS CORPORATION**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

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**NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)**

**D. Investments Authorized by the California Government Code and the Corporation's Investment Policy**

The table below identifies the investment types that are authorized for the Corporation by the California Government Code and the Corporation's investment policy. The table also identifies certain provisions of the California Government Code (or the Corporation's investment policy, if more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Corporation, rather than the general provisions of the California Government Code or the Corporation's investment policy.

Investment Types Authorized by the California Government Code	Authorized by Investment Policy	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	Yes	5 Years	None	None
U.S. Treasury Obligations	Yes	5 Year	None	None
U.S. Agency Securities	Yes	5 Years	None	None
Bankers' Acceptances	Yes	180 Days	40%	30%
Commercial Paper	Yes	270 Days	25%	10%
Negotiable Certificates of Deposit	Yes	5 Years	30%	None
Repurchase Agreements	Yes	1 Year	None	None
Reverse Repurchase Agreements	Yes	92 Days	20%	None
Medium-Term Notes	Yes	5 Years	30%	None
Mutual Funds	Yes	N/A	20%	10%
Money Market Mutual Funds	Yes	N/A	20%	10%
Mortgage Pass-Through Securities	Yes	5 Years	20%	None
County Pooled Investment Funds	Yes	N/A	None	None
Local Agency Investment Fund	Yes	N/A	None	None
Joint Power Agency Pools (Other Investment Pools)	Yes	N/A	None	None

**PASADENA COMMUNITY ACCESS CORPORATION**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

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**NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)**

**E. Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Corporation manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The Corporation held no investments as of year ended June 30, 2024.

**F. Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Corporation held no investments as of the year ended June 30, 2024.

**G. Concentration of Credit Risk**

In accordance with GASB Statement No. 40 requirements, the Corporation is considered to be exposed to the concentration of credit risk whenever they have invested more than 5% of their total investments in any one issuer. Investments guaranteed by the U.S. Government and investments in mutual funds and external investment pools are excluded from this requirement. The Corporation held no investments as of the year ended June 30, 2024.

**NOTE 3: CAPITAL ASSETS**

Capital assets for the year ended June 30, 2024, were as follows:

	<u>Balance at June 30, 2023</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance at June 30, 2024</u>
Capital assets being depreciated and amortized:				
Production Equipment	\$ 449,402	\$ 259,532	\$ -	\$ 708,934
Leasehold Improvements	93,897	7,194	-	101,091
Leased Building	343,106	546,521	343,106	546,521
Total Capital Assets Being Depreciated and Amortized	886,405	813,247	343,106	1,356,546
Less accumulated depreciation and amortization for:				
Production Equipment	(405,992)	(30,150)	-	(436,142)
Leasehold Improvements	(86,073)	(8,105)	-	(94,178)
Leased Building	(315,272)	(175,542)	(343,106)	(147,708)
Total Accumulated Depreciation and Amortization	(807,337)	(213,797)	(343,106)	(678,028)
Total capital assets	<u>\$ 79,068</u>	<u>\$ 599,450</u>	<u>\$ -</u>	<u>\$ 678,518</u>



**PASADENA COMMUNITY ACCESS CORPORATION**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

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**NOTE 4: DEFINED CONTRIBUTION RETIREMENT PLAN**

Effective April 4, 2017, the Corporation adopted a Savings Incentive Match Plan for Employees Individual Retirement Account Plan (the Plan) for which all employees who have completed 90 days of service are eligible to participate. The employees of the Corporation may elect to contribute to the Plan (subject to overall limits) in any one plan year. Each year the Corporation will make a matching contribution to the Plan on a dollar-for-dollar basis up to 3% of the employee's compensation, for the employees who are contributing to the Plan.

The Corporation contributed \$18,014 to the Plan for the year ended June 30, 2024.

**NOTE 5: LEASE PAYABLE**

Changes in the lease payable as of June 30, 2024, were as follows:

Balance June 30, 2023	Additions	Reductions	Balance of June 30, 2024	Amount Due Within One Year	Amount Due in More than One Year
\$ 27,787	\$ 546,520	\$ 169,180	\$ 405,127	\$ 175,952	\$ 229,175

The Corporation leases office and production facilities in Pasadena, California, under a noncancellable lease agreement. The lease term expires August 31, 2026. The lease payable was determined utilizing an estimated discount rate of 0.218%. Effective September 1, 2023, the monthly payment was \$15,797.

The minimum annual lease payments due during the term of the lease are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ 175,952
2026	179,874
2027	49,301
Total	<u>\$ 405,127</u>

**NOTE 6: OTHER PROVISIONS OF REVENUE AND CONTRACTS**

**A. Franchise Fees**

On December 2, 1983, a 15-year cable franchise agreement (the Agreement) was entered into by and between the City and a cable communications operator (Cable Operator). According to the terms of the Agreement, the Corporation is entitled to receive 2% of the Cable Operator's gross revenues (as defined in the Agreement) in return for providing the public access and public service programming function of the Cable Operator's communications system. This agreement expired during the year ended June 30, 1999. The City committed to continue to fund the agreement, after expiration, until a new agreement could be reached.

Effective October 1, 2000, the City and the Cable Operator entered into a new nonexclusive franchise agreement to operate a cable television system in the City. The agreement expired on October 17, 2005, and was extended on a month-to-month basis under mutual agreement with the Cable Operator while negotiating a franchise renewal. This agreement ended prior to statewide franchising that took effect in 2008.

The City now receives 5% of the state franchise holders' gross revenues derived from the provision of video service pursuant to California Public Utilities Code Section 5840. This franchise fee is considered General Fund revenue for the City and the funding amount for the Corporation is at the discretion of the Pasadena City Council.



**PASADENA COMMUNITY ACCESS CORPORATION**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

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**NOTE 6: OTHER PROVISIONS OF REVENUE AND CONTRACTS (CONTINUED)**

**B. Management and Operating Agreement**

On February 10, 2015, the Corporation entered into an agreement with the City to provide operation and day-to-day management of the local PEG access system, for a period of twenty-five (25) years, commencing as of the date of the Agreement, and ending July 1, 2040.

**C. 1% Public, Education, and Government (PEG) Allocation**

Pursuant to Pasadena Municipal Code 18.04.060, it was established that a fee would be paid to the City for the support of public, educational, and governmental access facilities and activities within the City. The Pasadena Municipal Code states that this fee shall be one percent (1%) of a cable provider's gross revenues, as defined in California Public Utilities Code Section 5860.

The Corporation serves as a receiving, holding, and disbursing entity for monies intended to promote noncommercial uses of the cable telecommunication medium. These funds are allocated as grants solely for PEG related purposes.

**D. Other Contracts**

The Corporation earns additional service contract revenue by providing various production services to Los Angeles County for Altadena Town Council Meetings.

**NOTE 7: PEG FUNDING FROM CITY OF PASADENA**

As described in Note 6, the Corporation received \$217,178 of PEG funding during the year ended June 30, 2024. Unspent PEG funding is classified as restricted cash and net position has been restricted to the extent that no related expenses have been incurred on the statement of net position.

The changes in restricted cash (unspent PEG funding) for the year ended June 30, 2024, were as follows:

Beginning Restricted Cash/Net Position	\$ 555,842
PEG Grant:	
PEG Revenue Received	217,178
PEG Disbursements for Capital Grants/Equipment	<u>(590,968)</u>
PEG Grant, net current year activity	<u>(373,790)</u>
Ending Restricted Cash/Net Position	<u>\$ 182,052</u>

**NOTE 8: CONCENTRATIONS OF REVENUE**

For the year ended June 30, 2024, revenues derived from the City of Pasadena from the management and operating agreement described in Note 6B and the 1% PEG Allocation described in Note 6C accounted for 97% of the Corporation's total revenue.

**PASADENA COMMUNITY ACCESS CORPORATION**  
**Notes to the Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

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**NOTE 9: COMPENSATED ABSENCES**

Changes in compensated absences as of June 30, 2024, were as follows:

Balance at June 30, 2023	Incurred	Satisfied	Balance at June 30, 2024	Amount Due Within One Year
\$ 39,282	\$ 21,998	\$ 18,744	\$ 42,536	\$ 42,536

**NOTE 10: RISK MANAGEMENT**

The Corporation is covered under Special Liability and Property policies through Nonprofits Insurance Alliance of California (NIAC), a Participant Accident policy through Alliant Insurance Services, Inc., and a Workers' Compensation policy through Hartford Accident and Indemnity Company. Liability, Participant Accident, and Workers' Compensation claims are insured up to \$1,000,000 per occurrence for any amount over the Corporation's deductible amount of \$1,000. Property claims are insured up to \$475,000 for any amount over the Corporation's deductible amount of \$1,000. Settled claims have not exceeded any of the Corporation's coverage amounts in any of the last three fiscal years.

**NOTE 11: INCOME TAXES**

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Corporation may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Corporation and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the fiscal year ending June 30, 2024.

The Corporation files Form 990 in the U.S. federal jurisdiction and Form 199 in the State of California.

**NOTE 12: RELATED PARTY TRANSACTIONS**

The City bills the Corporation for advances and services rendered on the Corporation's behalf. Advances and services provided to the Corporation for the year ended June 30, 2024, was \$20,000. The Corporation had an amount payable to the City in the amount of \$20,000 as of June 30, 2024.

**NOTE 13: SUBSEQUENT EVENTS**

The Corporation evaluated subsequent events for recognition and disclosure through October 1, 2024, the date on which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2024, that required recognition or disclosure in these financial statements.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Pasadena Community Access Corporation  
Corporation of Pasadena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pasadena Community Access Corporation, California (the "Corporation"), a component unit of the City of Pasadena, California (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated October 1, 2024.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



To the Board of Directors  
Pasadena Community Access Corporation  
Corporation of Pasadena, California

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lance, Soll & Lughard, LLP*

Brea, California  
October 1, 2024

**LT CPAs & Company, Inc.  
600 S Lake Ave Ste 310  
Pasadena, CA 91106  
626-683-0515**

**By signing below, I am certifying that I have reviewed and accept the entirety of the Agreement.**

**PLEASE SIGN AND RETURN**

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_  
Pasadena Community Access Corp

**Return this page to our office using one of these three options:**

**Email - [frontdesk@ltpasandco.com](mailto:frontdesk@ltpasandco.com)**

**Portal/File Drop - <https://ltpasandco.com/client-portal-filedrop/>**

**Fax - 626-683-0575**

**DRAFT**  
AS OF 10/25/2024

**LT CPAs & Company, Inc.  
600 S Lake Ave Ste 310  
Pasadena, CA 91106  
626-683-0515**

October 25, 2024

Pasadena Community Access Corp  
Pasadena Media  
150 S LOS ROBLES AVE, STE 101  
PASADENA, CA 91101

**PLEASE READ THIS LETTER COMPLETELY.**

Dear Chris:

LT CPAs & Company, Inc. ("firm," "we," "us," or "our") is pleased to provide Pasadena Community Access Corp ("you" or "your") with the professional services described below. This letter, and the attached *Terms and Conditions Addendum* and any other attachments incorporated herein (collectively, "Agreement"), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

***Engagement Objective and Scope***

We will prepare your 2023 federal and your resident state information returns based upon documentation and representations that you provide to us. Having to file additional state or local return filings will increase the amount of our fees and expenses. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We may furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

We will not prepare any tax returns except those identified above, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

This engagement is limited to the professional services outlined above.

### *CPA Firm Responsibilities*

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

### Bookkeeping assistance

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. We will request your approval in writing before rendering these services. Additional charges will apply for such services.

### Estimated tax payments (Form 990-PF, 990-T)

You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2024 tax year based upon the information you provide to prepare your 2023 tax returns (the "safe harbor" rule). Updating recommended payments to more closely reflect your actual current year's income is not within the scope of this engagement. If you would like us to provide this service, additional charges will apply.

### Tax planning services (Form 990-PF, 990-T)

Tax planning services are not within the scope of this engagement. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. We will be happy to discuss any such planning opportunities and assist you in implementing your chosen alternatives. Those services would be performed as projects separate from the preparation of your federal and state income tax returns, and for additional fees.

### Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, we will confirm this representation in a separate engagement letter.

### Third-party requests

We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

### Tax advice

Any advice we may provide is based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include, but are not limited to, the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, private letter rulings and court decisions. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, § 10.37, Requirements for Written Advice.

### Arguable positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is sufficient support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, private letter rulings and court decisions. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability, including but not limited to, additional tax, penalties, interest, and related professional fees.

### *Client Responsibilities*

You will provide us with a trial balance and other supporting data necessary to prepare your tax returns. You must provide us with accurate and complete information. Income from all sources, including those outside of the U.S., is required.

We rely upon the accuracy and completeness of both the information you provide in the trial balance and other supporting data you provide in rendering professional services to you.

### Online access to information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your financial information, you agree that the data is accurate as of the date and time you authorize it to be downloaded.

### Qualifying distributions (Form 990-PF)

You are responsible for confirming that disbursements for charitable purposes are qualifying distributions. You may be subject to an excise tax for failure to distribute income if distributions are not qualified. In addition, you are responsible for ensuring that you have not engaged in any transaction that would subject you to excise taxes on self-dealing taxable expenditures or any other excise tax. At your written request, we are available to provide you with written answers to your questions on this matter. Only advice that is in writing may be relied upon.

### Substantiation requirement (Form 990-PF)

You are responsible for providing a donor who makes a charitable contribution of \$250 or more with a written acknowledgement by the earlier of the date on which the donor files a tax return for the tax year in which the contribution was made or the due date, including extensions, for that return. In addition, you should retain a copy of this acknowledgement for your records. At your written request, we are available to provide you with written answers to your questions regarding this matter. Only advice that is in writing may be relied upon. You agree to hold our firm harmless with respect to any liability including



but not limited to, additional tax, penalties, interest, and professional fees resulting from the disallowance of tax deductions due to inadequate substantiation.

#### Unrelated business taxable income (Form 990)

If your organization produces revenue from a trade or business activity not directly related to its tax-exempt purpose, it may have unrelated business taxable income that must be reported separately from other income. You are responsible for informing us of any potential unrelated business taxable income. At your written request, we are available to provide you with written answers to your questions on this matter. Only advice that is in writing may be relied upon.

#### Other responsibilities of not-for-profit organizations (Optional)

As a non-profit organization, you are subject to additional obligations including but not limited to:

- ❖ Maining state registrations related to solicitations with state charitable divisions;
- ❖ Meeting the public support test; and
- ❖ Maintaining non-profit status by timely filing tax returns.

You acknowledge that these are solely your responsibilities. If you would like assistance in understanding your responsibilities, and we agree to provide it, we will confirm this engagement in a separate Agreement.

#### Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

#### Personal expenses

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required. Entertainment expenses are no longer deductible for federal business purposes effective January 1, 2018.

#### State and local filing obligations

On June 21, 2018, the U.S. Supreme Court reversed the long-standing physical presence nexus standard in *South Dakota v. Wayfair, Inc. et. al.* This decision significantly changes the landscape of sales and use tax compliance, especially for online sellers. If you wish to understand the impact of the decision on your business, we will confirm this in a separate engagement letter. The scope of our services under this engagement letter does not include services related to your compliance with other tax obligations.

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to, income, franchise, sales, use, property or unclaimed property taxes. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you. You acknowledge that any additional filing obligations are not within the scope of this engagement. If you ask us to prepare these returns, we will confirm this representation in a separate engagement letter. Additional charges will apply for such services.

#### Foreign filing obligations

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

#### Virtual currency

The IRS considers virtual currency (e.g., Bitcoin) as property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, virtual currency are subject to the same general tax principles that apply to other property transactions.

If you had virtual currency activity during the tax year, you may be subject to tax consequences associated with such transactions and may have additional reporting obligations. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, virtual currency during the applicable tax year.

#### Other income, losses and expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

#### Worker classification

You acknowledge and confirm that you, in consultation with other professional advisors, as needed, are responsible for determining the correctness of any worker classification. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a signed contract and signed Form W-9, Request for Taxpayer Identification Number and Certification, or Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals,) from all independent contractors. You should provide all independent contractors with both forms and let them decide which form (W-9 or W-8BEN) is reflective of their status.

You should also issue a Form 1099-NEC, Nonemployee compensation, to all unincorporated independent domestic contractors to whom you pay \$600 or more for services. For those who provided a completed Form W-8BEN, a Form 1042-S must be issued to individuals if any payment is made from U.S. sources that would be deemed to be fixed or determinable annual or periodical income or other types of income included in the instructions, even if these payments are subject to a reduced income tax withholding rate or are exempt from income tax withholding due to an income tax treaty.

In addition, state rules should also be reviewed to determine if state taxes are required to be withheld and separate returns completed for any independent contractor.

### Ultimate responsibility

You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

### E-Filing Returns and Opting Out

You will be required to verify and sign a completed Form 8879-EO, *IRS e-file Signature Authorization for an Exempt Organization*, and any similar state and local equivalent authorization form before your returns can be filed electronically. You may sign by hand or use an electronic signature (with our approved service provider).

Opting out of e-filing when you otherwise qualify to e-file may increase your tax preparation fees. In the event that you do not wish to have your tax returns filed electronically, please contact our firm. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

### *Timing of the Engagement*

We expect to begin our services upon receipt of this executed Agreement, your 2023 income tax organizer, 2023 trial balance, and other supporting data requested by our office.

Our services will conclude upon the earlier of:

- ❖ the filing and acceptance of your 2023 tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities,
- ❖ written notification by either party that the engagement is terminated,
- ❖ one year from the execution date of this Agreement, or
- ❖ one year from the date you initially provided tax documentation to us.

If you have the option to file a paper return and choose to do so, our services will conclude upon the earlier of:

- ❖ mailing or delivery of your 2023 tax returns for your review and filing with the appropriate tax authorities,
- ❖ written notification by either party that the engagement is terminated,
- ❖ one year from the execution date of this Agreement, or
- ❖ one year from the date you initially provided tax documentation to us.

### *Extensions of Time to File Tax Returns*

The original filing due dates for your tax returns are November 15, 2024 for federal and state returns. **Due to the high volume of tax returns prepared by our firm, the information needed to complete the tax returns must be received no later than six weeks prior to the due date so that the returns may be completed by the original filing due dates.**

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may

extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

**To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, you must notify us of this request in writing. Our firm will not file the extensions unless we receive an executed copy of this Agreement and your express written authorization to file for an extension.**

**Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns and can be substantial.**

We are available to discuss this matter with you at your request. Additional charges may apply for such services.

### *Penalties and Interest Charges*

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

### *Professional Fees*

Our professional fee for the services outlined above will be based on hourly fees ranging from \$125 - \$350 per hour. This fee is based upon the complexity of the work to be performed, and our professional time, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us.

You shall pay our invoices within fifteen (15) days of receipt of our invoice. Any invoice not paid within thirty (30) days of the date when due shall be subject to an additional late payment fee of 1.5% per month, calculated on the amount owed from the date it became due and payable, until paid.

If you dispute any invoice, or any charge or amount on any invoice or any charge for services, and such dispute cannot be resolved promptly through good faith discussions between Parties, you agree to pay the amounts due, less the disputed amount, provided that you and LT CPAs & Company, Inc. diligently proceed to work together to resolve any disputed amount. If such dispute has not been resolved within sixty (60) days following the date when the invoice was first due, then we shall have the right to terminate this Agreement or any other Agreement for breach in accordance with the Terms & Conditions Addendum.

You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and

expenses incurred whether or not we prepare the tax returns.

We appreciate the opportunity to be of service. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.

Very truly yours,

LT CPAs & Company, Inc.

**ACCEPTED & SIGNED ON SEPARATE PAGE**

**DRAFT**  
AS OF 10/25/2024

## **LT CPAs & Company, Inc.'s - Terms and Conditions Addendum**

### ***Overview***

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum, and the accompanying engagement letter, comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "firm," "we," "us," or "our" is a reference to LT CPAs & Company, Inc., and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services. References to "Agreement" mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein, and this *Terms and Conditions Addendum*.

### ***Billing and Payment Terms (For Clients Without a Maintenance Agreement)***

We will bill you for our professional fees and out-of-pocket costs, if any, upon delivery of our work product to you or as a progress payment on work performed to date.

Payment is due within 15 days of the date on the billing statement. Any invoice not paid within thirty (30) days of the due date when due shall be subject to an additional late payment fee of 1.5% per month calculated on the amount owed from the date it became due and payable, until paid. You have thirty (30) days from the invoice date to review the invoice and to communicate to us in writing any disagreement with the charges, after which you waive the right to contest the invoice.

All outstanding invoices must be paid prior to the release of the deliverable(s) in the Agreement. We do not release incomplete deliverables.

We reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent payment, we shall not be liable for any damages you may incur as a result of the work stoppage.

### ***Electronic Data Communication and Storage***

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

### ***Client Portals and Secure Emails***

In order to facilitate two-way encrypted file transfer of electronic documents between you and us, we will utilize either Thomson Reuter's "Onvio" or Citrix's "ShareFile" web services. You can select the service to use based on how much digital security you prefer. We can use your preferred service provider if you provide us with a login id and password.



Onvio is a web portal service that requires each client to have a unique user id and password. You use your preferred web browser to go to the Onvio website to send and receive documents.

ShareFile can be configured as either a web portal or a simple file upload/download file transfer mechanism. Both ShareFile methods are done on ShareFile's website using your preferred web browser. The web portal will require you to have a unique user id and password to gain access to your files. The simpler file transfer functionality only requires you to provide your name and email address for logging purposes before granting access to your files. Anyone with access to the download link email we send you, can access and download your document(s). For maximum data security, we highly recommend using Onvio or ShareFile's web portal configuration. We mitigate unlimited access to your files using the simple file transfer functionality by limiting the number of document access attempts and the number of days the file (s) can be accessed.

In order to use Onvio and/or ShareFile, you may be required by the provider of Onvio and/or ShareFile to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of Onvio or ShareFile and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of Onvio or ShareFile.

LT CPAs & Company, Inc. is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals and secure email are utilized solely as a method of transferring data and are not intended for the storage of your information. Any information transferred through these services will be deleted one (1) year from the date of transfer, if not earlier.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus, malware, ransomware, etc. being passed on or with, or arising from any alteration of, any email message.

#### ***Third-Party Service Providers or Subcontractors***

In the interest of enhancing our availability to meet your professional service needs while maintaining service quality and timeliness, we may use a third-party service provider(s) to assist us. This may include sharing of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and their work product will be subjected to our firm's customary quality control procedures.

By accepting the terms and conditions of our engagement, you are providing your consent and authorization to disclose your confidential information to a third-party service provider(s), if such disclosure is necessary to deliver professional services or provide support services to our firm.

#### ***Independent Contractor***

When providing services to your company, we will be functioning as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this agreement are solely obligations of LT CPAs & Company, Inc., and no partner, principal, employee or agent of LT CPAs & Company, Inc. shall be subjected to any personal liability whatsoever to you or any person or entity.

### ***Records Management***

#### **Record Retention and Ownership**

We will return any original records and documents you provide to us by the conclusion of the engagement. Our copies of your records and documents are for our documentation purposes only and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via a web portal, you must download this information within 1 year. Professional standards restrict us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period.

#### **Working Paper Access Requests by Regulators and Others**

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

#### **Summons or Subpoenas**

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.



If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

#### ***Newsletters and Similar Communications***

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. These communications do not constitute an undertaking on our part to monitor issues for you.

#### ***Disclaimer of Legal and Investment Advice***

Our services under this Agreement do not constitute legal or investment advice unless specifically engaged to provide investment advice in the *Engagement Objective and Scope* section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

#### ***Referrals***

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. We may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product can meet your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or the suitability of any product we refer to you or that you separately retain. Further, we are not responsible for any services we perform that fail to meet the intended outcomes as a result of relying on the services of other professionals or products you may retain.

#### ***Brokerage or Investment Advisory Statements***

If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend that you receive and carefully review all statements upon receipt and direct any questions regarding account activity to your banker, broker or investment advisor.

#### ***Federally Authorized Practitioner - Client Privilege***

Internal Revenue Code §7525, *Confidentiality Privileges Related to Taxpayer Communication*, provides a limited confidentiality privilege applying to tax advice embodied in taxpayer communications with federally authorized tax practitioners in certain limited situations. This privilege is limited in several important respects. For example, the privilege may not apply to your records, state tax issues, state tax proceedings, private civil litigation proceedings, or criminal proceedings.

While we will cooperate with you with respect to the privilege, asserting the privilege is your responsibility. Inadvertent disclosure of otherwise privileged information may result in a waiver of the privilege. Please contact us immediately if you have any questions or need further information about this federally authorized practitioner-client privilege.

#### ***Limitations on Oral and Email Communications***

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate engagement letter.

### ***Electronic Signatures and Counterparts***

Each party hereto agrees that any electronic signature is intended to authenticate a written signature and shall be valid and have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

To enhance our services to you, we may utilize an electronic signature partner, ShareFile or SafeSend. This service is optional, and you may opt to provide us scanned copies of signed forms.

In order to use electronic signature services for individual income tax returns, you will be required by the provider of both services to confirm information found in public records, such as a prior address or name of a mortgage lender for verification of your identity. You agree that we have no responsibility for the activities of ShareFile or SafeSend and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of ShareFile or SafeSend.

### ***Management Responsibilities (for business owners)***

While LT CPAs & Company, Inc. can provide assistance and recommendations, you are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee any services that LT CPAs & Company, Inc. provides. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are ultimately responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

### ***Conflicts of Interest***

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

### ***Mediation***

If a dispute arises out of or relates to the Agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in California.

The mediation will be treated as a settlement discussion and, therefore, all conversations during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.

**LT CPAS & COMPANY, INC.'S LIABILITY FOR ALL CLAIMS, DAMAGES, AND COSTS ARISING FROM THIS ENGAGEMENT IS LIMITED TO THE TOTAL AMOUNT OF FEES PAID BY YOU TO LT CPAS & COMPANY, INC. FOR SERVICES RENDERED UNDER THIS AGREEMENT.**

*Limitation of Damages*

**NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, LT CPAS & COMPANY, INC. SHALL NOT BE LIABLE FOR ANY LOST PROFITS, INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OF ANY NATURE.**

You agree to indemnify, defend, and hold harmless LT CPAs & Company, Inc. and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any and all claims made by third parties arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, excepting claims arising from the gross negligence or intentional acts of the LT CPAs & Company, Inc..

*Designation of Venue and Jurisdiction*

In the event of a dispute, the courts of the state of California shall have jurisdiction, and all disputes will be submitted to any court which is the proper and most convenient venue for resolution. We also agree that the law of the state of California shall govern all such disputes.

*Insurance*

LT CPAs & Company, Inc. shall, during the term of the engagement and for two (2) years after termination of same by either you or us, maintain in full force and effect, accountant's professional and cyber liability insurance coverage from an insurer or insurers licensed to conduct business in the state of California. As of the policy effective date, such insurer or insurers shall be rated A- (Excellent) or higher, by A.M. Best with a Financial Size Category of Class VII or greater. Premiums for said insurance policy shall be paid by LT CPAs & Company, Inc..

Upon your written request, LT CPAs & Company, Inc. shall furnish certificates of insurance for the required insurance coverage. Such certificate of insurance shall indicate the minimum limits of liability per claim and in the aggregate, as required by you.

*Proprietary Information*

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

***Statute of Limitations***

You agree that any claim arising out of this Agreement shall be commenced within two (2) years of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against LT CPAs & Company, Inc.

***Termination and Withdrawal***

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this Agreement, or as we determine professional standards require. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

If this Agreement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

***Potential Impact of COVID-19 on Services***

We and you acknowledge that governmental authorities may restrict travel and/or the movement of citizens due to the COVID-19 pandemic. In addition, we and you may restrict personnel from travel and onsite work, whether at a client facility or our facility. Accordingly, to the extent that the services described in the Agreement requires or relies on personnel to travel and/or perform work onsite, we and you acknowledge and agree that the performance of such work may be delayed, significantly or indefinitely, or may require modification. We and you agree to provide the other with prompt written notice in the event any of the services described herein must be rescheduled, suspended, or modified. We and you also both acknowledge and agree that any delays or modifications may increase the cost of the services. We will obtain your prior written approval for any increase in the cost of our services that may result from the impact of COVID-19 on our services.

***Force Majeure***

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order, or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse Pasadena Community Access Corp of any obligation to pay any outstanding invoice or fee or from indemnification under this Agreement.

***Assignment***

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

***Severability***

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

***Entire Agreement***

The engagement letter, including this *Terms and Conditions Addendum* and any other attachments, encompass the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties. This Agreement has been entered into solely between Pasadena Community Access Corp and LT CPAs & Company, Inc., and no third-party beneficiaries are created hereby.

# Federal Diagnostics

## Critical Messages

None

## Electronic Filing

- The File this return electronically field has been selected on Screen ELF; however, the electronic file has not been created or checked for errors under File > Print Returns > Select the Gov't copy and the Create electronic file checkbox
- 990, 990-EZ, 990-PF, or 990-N Return does not qualify for electronic filing because:
- Signature date is blank on Screen Elf

## Informational Messages

- Force field entered with data "621,546" on Screen Bal-2
- Force field entered with data "38,254" on Screen Exp-2
- Force field entered with data "175,542" on Screen Exp-2
- IRS regulations require any entity with an EIN to update the Responsible Party information within 60 days of any change by filing Form 8822-B, Change of Address or Responsible Party
- Historical Report (990 Return) does not display 2024 column if Tax Projection has not been selected.
- Exclude Schedule B from income option marked in Contributor Information window (View > Contributor/Officer > Contributor Information)
- Preparer 'Patrick Tantraphol'

## Missing Data

	Prior Year Data
<b>Extensions</b>	
<input checked="" type="checkbox"/> Date extension due - 990	5/15/24
<input checked="" type="checkbox"/> 8868 date for 990 / 990-EZ	5/15/24
<b>Electronic Filing</b>	
<input checked="" type="checkbox"/> File ELF extension	X

DRAFT  
AS OF 10/25/2024

## Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning **07/01/23** , and ending **06/30/24**

**95-3950586**

### PASADENA COMMUNITY ACCESS CORP

**Net Asset / Fund Balance at Beginning of Year** 970,518

**Revenue**

Contributions	<u>1,343,073</u>	
Program service revenue	<u>13,435</u>	
Investment income	<u>62</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income	<u>0</u>	
<b>Total revenue</b>		<u>1,356,570</u>

**Expenses**

Program services	<u>1,180,419</u>	
Management and general	<u>339,210</u>	
Fundraising	<u>3,861</u>	
<b>Total expenses</b>		<u>1,523,490</u>
<b>Excess / (deficit)</b>		<u>-166,920</u>

Changes

**Net Asset / Fund Balance at End of Year** 803,598

**Reconciliation of Revenue**

Total revenue per financial statements	<u>1,356,570</u>	
Less:		
Unrealized gains		
Donated services		
Recoveries		
Other		
Plus:		
Investment expenses		
Other		
<b>Total revenue per return</b>	<u><u>1,356,570</u></u>	

**Reconciliation of Expenses**

Total expenses per financial statements	<u>1,523,490</u>	
Less:		
Donated services		
Prior year adjustments		
Losses		
Other		
Plus:		
Investment expenses		
Other		
<b>Total expenses per return</b>	<u><u>1,523,490</u></u>	

**Balance Sheet**

	Beginning	Ending	Differences
Assets	<u>1,070,565</u>	<u>1,312,620</u>	
Liabilities	<u>100,047</u>	<u>509,022</u>	
Net assets	<u><u>970,518</u></u>	<u><u>803,598</u></u>	<u>-166,920</u>

**Miscellaneous Information**

Amended return \_\_\_\_\_  
 Return / extended due date 11/15/24  
 Failure to file penalty \_\_\_\_\_

**LT CPAs & Company, Inc.**  
**600 S Lake Ave Ste 310**  
**Pasadena, CA 91106**  
**626-683-0515**

October 25, 2024

**CONFIDENTIAL**

Pasadena Community Access Corp  
150 S LOS ROBLES AVE, STE 101  
PASADENA, CA 91101

Dear Chris:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)  
Annual Registration Renewal Fee Report (Form RRF-1)  
California Exempt Organization Annual Information Return (Form 199)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

**Federal Filing Instructions**

Your Form 990 for the year ended 6/30/24 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible.

***Important: Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.***

**California Form 199 Filing Instructions**

Your Form 199 for the tax year ended 6/30/24 shows no balance due.

Your return is being filed electronically with the California Franchise Tax Board and is not required to be mailed. If you mail a paper copy of Form 199 to the California Franchise Tax Board it will delay processing of your return. Initial and date the copy, and retain it for your records.

Your electronically filed return is not complete without your signature. Form 8453-EO, California e-file Return Authorization for Exempt Organizations, should be signed and dated by an authorized officer of the corporation and returned to LT CPAs & Company, Inc. before the electronic file is transmitted to the California Franchise Tax Board.

If you scheduled an electronic funds withdrawal and wish to cancel it, you must call the California Franchise Tax Board at (916) 845-0353 at least two working days prior to the date of withdrawal.



## California Form RRF-1 Filing Instructions

Your Form RRF-1 for the tax year ended 6/30/24 shows a balance due of \$200. The return should be signed and dated on Page 1 by an officer representing the organization. Include a check payable to the Department of Justice in the amount of \$200. Write "E.I.N. 95-3950586, 2023 RRF-1" on the check. Mail the return by November 15, 2024 to:

Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470

### **A copy of the federal return must be attached and sent with the registration renewal.**

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Patrick Tantraphol  
Shareholder

**DRAFT**  
AS OF 10/25/2024



**LT CPAs & Company, Inc.**  
**600 S Lake Ave Ste 310**  
**Pasadena, CA 91106**  
**626-683-0515**

October 25, 2024

Pasadena Community Access Corp  
150 S LOS ROBLES AVE, STE 101  
PASADENA, CA 91101

For professional services rendered in connection with the preparation of the following tax forms for year ending 6/30/24.

Year End Audit Assistance:

Annual assistance with providing financial auditor with reports and support needed for the financial audit for the year ended June 30, 2022, including phone calls and email consultations with Chris Miller and CliftonLarsonAllen LLP

Tax Return Preparation:

Preparation of the 2021 federal and California Return of Organizations Exempt from Income Tax for the fiscal year ended June 30, 2022, including California Form RRF-1

Amount due

\$ 0.00

To pay online, please visit by bank draft or credit card:

<https://secure.cpacharge.com/pages/lcpas/payments>

Please pay within 15 days. 1.5% interest will be charged monthly on the outstanding balance.

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

## 2023

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

**A** For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24**

<b>B</b> Check if applicable: <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	<b>C</b> Name of organization <b>PASADENA COMMUNITY ACCESS CORP</b>		<b>D</b> Employer identification number <b>95-3950586</b>
	Doing business as <b>PASADENA MEDIA</b>		<b>E</b> Telephone number <b>626-794-8585</b>
	Number and street (or P.O. box if mail is not delivered to street address) <b>150 S LOS ROBLES AVE, STE 101</b>		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code <b>PASADENA CA 91101</b>		<b>G</b> Gross receipts \$ <b>1,356,570</b>
<b>F</b> Name and address of principal officer: <b>GEORGE FALARDEAU</b> <b>150 S LOS ROBLES AVE, STE 101</b> <b>PASADENA CA 91101</b>			<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: <b>PASADENAMEDIA.ORG</b>			<b>H(c)</b> Group exemption number
<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: <b>1983</b> <b>M</b> State of legal domicile: <b>CA</b>

### Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>PROVIDE VIDEO PRODUCTION TRAINING TO THE COMMUNITY OF PASADENA AND CIVIC MEETING AND EVENT COVERAGE. PROGRAMS PRODUCED THROUGH THE PASADENA MEDIA STUDIO CABLECAST ON CABLE CHANNELS IN THE PASADENA VIEWING AREA.</b>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>11</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>14</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>70</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>0</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year: <b>1,275,479</b> Current Year: <b>1,343,073</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>8,765</b> <b>13,435</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>62</b> <b>62</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,284,306</b> <b>1,356,570</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>772,227</b> <b>811,563</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>3,861</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>420,237</b> <b>711,927</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,192,464</b> <b>1,523,490</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>91,842</b> <b>-166,920</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year: <b>1,070,565</b> End of Year: <b>1,312,620</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>100,047</b> <b>509,022</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>970,518</b> <b>803,598</b>

### Part II Signature Block

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

<b>Sign Here</b>	Signature of officer <b>GEORGE FALARDEAU</b>	Date			
	Type or print name and title <b>EXEC DIRECTOR CEO</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PATRICK TANTRAPHOL</b>	Preparer's signature <b>PATRICK TANTRAPHOL</b>	Date <b>10/25/24</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00223623</b>
	Firm's name <b>LT CPAS &amp; COMPANY, INC.</b>	Firm's EIN <b>82-3219792</b>			
	Firm's address <b>600 S LAKE AVE STE 310 PASADENA, CA 91106</b>	Phone no. <b>626-683-0515</b>			

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

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:

PROVIDE VIDEO PRODUCTION TRAINING TO THE COMMUNITY OF PASADENA AND CIVIC MEETING AND EVENT COVERAGE. PROGRAMS PRODUCED THROUGH THE PASADENA MEDIA STUDIO CABLECAST ON CABLE CHANNELS IN THE PASADENA VIEWING AREA.

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 \$ 1,180,419 including grants of \$ ) (Revenue \$ 13,435 )

OVER 400 COMMUNITY MEMBERS UTILIZED PCAC FOR TRAINING AND PRODUCTION OF COMMUNITY TELEVISION PROGRAMS. PCAC COLLABORATED WITH MORE THAN 100 NON-PROFITS AND COMMUNITY ORGANIZATIONS IN THE PROMOTION AND COVERAGE OF THEIR PROGRAMS AND EVENTS. PCAC ALSO PROVIDED LIVE COVERAGE OF ALL CITY COUNCIL MEETINGS, AMONG OTHER IMPORTANT CITY-RELATED MEETINGS AND EVENTS. THIS RESULTED IN OVER 1100 HOURS OF FIRST-RUN PROGRAMMING ON PASADENA'S PUBLIC AND GOVERNMENT CABLE CHANNELS.

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

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

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

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

4e Total program service expenses 1,180,419

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		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		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, 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		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		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	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		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		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		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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		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		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		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		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
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? If "Yes," complete Schedule I, Parts I and II		X

**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>		X
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>		X
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>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<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? <i>If "Yes," complete Schedule L, Part I</i>		X
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>		X
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? <i>If "Yes," complete Schedule L, Part II</i>		X
27	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>		X
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>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
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>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
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>		X
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>		X
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>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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>		X
38	Did the organization complete Schedule O and provide explanations on 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
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	



<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (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>	<b>14</b>		
<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>		<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>
<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>			
<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>			<b>X</b>
<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>			<b>X</b>
<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>			<b>X</b>
<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>			<b>X</b>
<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</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			<b>X</b>
<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>			<b>X</b>
<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>			<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>
<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>X</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>X</b>
<b>8</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<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>			<b>X</b>
<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? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, 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.	<b>17</b>			

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (11); 1b Enter the number of voting members included on line 1a, above, who are independent (11); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (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 [X] 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.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

CHRIS MILLER
PASADENA

150 S. LOS ROBLES AVE. STE 101
CA 91101

626-794-8585

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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, 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 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) <b>ALEXANDER BOEKELHEIDE</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(2) <b>KEN CHAWKINS</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(3) <b>ALAN CLELLAND</b>	0.00									
VICE PRESIDENT	0.00	X		X			0	0	0	
(4) <b>JAMES DE PIETRO</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(5) <b>LISA DERDERIAN</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(6) <b>GEORGE FALARDEAU</b>	0.00									
EXEC DIRECTOR CEO	0.00			X			0	0	0	
(7) <b>ANNA HAWKEY JABLONSKI</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(8) <b>BETH LEYDEN</b>	0.00									
SECRETARY	0.00	X		X			0	0	0	
(9) <b>MICHAEL OCON</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	
(10) <b>JAN SANDERS</b>	0.00									
TREASURER	0.00	X		X			0	0	0	
(11) <b>GAIL SCHAPER-GORDON</b>	0.00									
BOARD MEMBER	0.00	X					0	0	0	



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>KIM WASHINGTON</b>										
(12) <b>PRESIDENT</b>	<b>0.00</b>	<b>X</b>		<b>X</b>				<b>0</b>	<b>0</b>	
	<b>0.00</b>							<b>0</b>	<b>0</b>	
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

**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 **0**

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

**Section B. Independent Contractors**

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

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

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **73** 0

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>	5,664			
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,334,187			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	3,222			
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b> \$				
	<b>h Total.</b> Add lines 1a-1f		1,343,073			
	<b>Program Service Revenue</b>	<b>2a</b> <b>PRODUCTION SERVICES</b>	Business Code <b>515100</b>	13,435	13,435	
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f			13,435			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		62	62		
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>6a</b>				
	<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Rental inc. or (loss)	<b>6c</b>				
	<b>d</b> Net rental income or (loss)					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>7a</b>				
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>				
	<b>c</b> Gain or (loss)	<b>7c</b>				
	<b>d</b> Net gain or (loss)					
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
	<b>8a</b>					
	<b>b</b> Less: direct expenses	<b>8b</b>				
<b>c</b> Net income or (loss) from fundraising events						
<b>9a</b> Gross income from gaming activities. See Part IV, line 19						
	<b>9a</b>					
	<b>b</b> Less: direct expenses	<b>9b</b>				
<b>c</b> Net income or (loss) from gaming activities						
<b>10a</b> Gross sales of inventory, less returns and allowances						
	<b>10a</b>					
	<b>b</b> Less: cost of goods sold	<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	<b>11a</b>	Business Code				
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue					
	<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions			1,356,570	13,497	0	0

**Part IX Statement of Functional Expenses**

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

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				
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	111,500	55,750	55,750	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	553,852	415,389	138,463	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,029	12,620	5,409	
9 Other employee benefits	80,205	56,143	24,062	
10 Payroll taxes	47,977	33,584	14,393	
11 Fees for services (nonemployees):				
a Management				
b Legal	34,440	17,220	17,220	
c Accounting	20,547	15,821	4,726	
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	2,633	2,027		606
13 Office expenses	6,745	4,587	1,821	337
14 Information technology				
15 Royalties				
16 Occupancy	42,783	32,515	9,840	428
17 Travel	3,038	1,519	1,519	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,366	1,038	314	14
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	213,796	162,485	49,173	2,138
23 Insurance				
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 PEG	332,315	332,315		
b PRODUCTION EXPENSE	29,519	22,435	6,789	295
c BROADCASTING FEES	9,722	5,930	3,792	
d PROFESSIONAL DEVELOPMENT	4,463	2,231	2,232	
e All other expenses	10,560	6,810	3,707	43
25 Total functional expenses. Add lines 1 through 24e	1,523,490	1,180,419	339,210	3,861
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	963,674	1	605,226
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,805	4	710
	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	13,598	9	11,727
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 810,024		
	b	Less: accumulated depreciation	10b 530,319	10c	279,705
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	27,834	14	398,812
	15	Other assets. See Part IV, line 11	12,420	15	16,440
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,070,565	16	1,312,620	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	72,260	17	103,895
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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	27,787	25	405,127
	26	<b>Total liabilities.</b> Add lines 17 through 25	100,047	26	509,022
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	414,676	27	621,546
	28	Net assets with donor restrictions	555,842	28	182,052
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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>	970,518	32	803,598
33	<b>Total liabilities and net assets/fund balances</b>	1,070,565	33	1,312,620	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>1,356,570</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>1,523,490</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-166,920</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>970,518</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>803,598</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<b>X</b>
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
(Form 990)

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

**2023**

**Open to Public Inspection**

Name of the organization

**PASADENA COMMUNITY ACCESS CORP**

Employer identification number

**95-3950586**

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....
- 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

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

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

Schedule A (Form 990) 2023

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,300,119	1,033,116	1,143,078	1,275,479	1,343,073	6,094,865
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	1,300,119	1,033,116	1,143,078	1,275,479	1,343,073	6,094,865
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b> Public support. Subtract line 5 from line 4						6,094,865

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4	1,300,119	1,033,116	1,143,078	1,275,479	1,343,073	6,094,865
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		47				47
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						6,094,912

**12** Gross receipts from related activities, etc. (see instructions) **12** 87,502

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

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

<b>14</b> Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	100.00 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14	<b>15</b>	99.99 %
<b>16a 33 1/3% support test — 2023.</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 — 2022.</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"/>		
<b>17a 10%-facts-and-circumstances test — 2023.</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 — 2022.</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"/>		
<b>18 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 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 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 on 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 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 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 2023 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33 1/3% support tests — 2023.** 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 — 2022.** 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 on 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>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? <i>If "Yes," provide detail in Part VI.</i>		
<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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		
<b>1</b>		

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

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

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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>2a</b>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.		
<b>3a</b>		
<b>b</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.		
<b>3b</b>		

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

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

Section D – Distributions	Current Year
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 2022 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018 .....			
b From 2019 .....			
c From 2020 .....			
d From 2021 .....			
e From 2022 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. 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 2024.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019 .....			
b Excess from 2020 .....			
c Excess from 2021 .....			
d Excess from 2022 .....			
e Excess from 2023 .....			

**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.)

DRAFT  
AS OF 10/25/2024

**Schedule B  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2023**

Name of the organization

Employer identification number

**PASADENA COMMUNITY ACCESS CORP**

**95-3950586**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( **3** ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

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

Name of organization

PASADENA COMMUNITY ACCESS CORP

Employer identification number

95-3950586

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF PASADENA DEPT OF FINANCE 100 N GARFIELD AVE ROOM S348 PASADENA CA 91109-7215	\$ 1,312,187	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

DRAFT AS OF 10/25/2024



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

PASADENA COMMUNITY ACCESS CORP

Employer identification number

95-3950586

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1a 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. 1b 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. 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.



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?

Part IV Escrow and Custodial Arrangements

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table.
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

Part V Endowment Funds

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, 1b Contributions, 1c Net investment earnings, gains, and losses, 1d Grants or scholarships, 1e Other expenditures for facilities and programs, 1f Administrative expenses, 1g End of year balance.

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

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %
The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) Unrelated organizations?
(ii) Related organizations?

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b.

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total.

**Part VII Investments – Other Securities**

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

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

**Part VIII Investments – Program Related**

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

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

**Part IX Other Assets**

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

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

**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) <b>LEASE PAYABLES</b>	<b>229,175</b>
(3) <b>CURRENT LEASE LIABILITY</b>	<b>175,952</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>405,127</b>

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 1,356,570.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 1,523,490.

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.

Series of horizontal dotted lines for providing supplemental information.

**Part XIII** Supplemental Information *(continued)*

**DRAFT**  
AS OF 10/25/2024

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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 Form 990-EZ.

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

**PASADENA COMMUNITY ACCESS CORP**

Employer identification number

**95-3950586**

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 BOARD APPROVES AUDITED FINANCIAL STATEMENTS PRIOR TO THE PREPARATION OF THE RETURN. THE RETURN IS SUBSEQUENTLY REVIEWED BY THE BOARD.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY FORM 700 WITH CONFLICT OF INTEREST POLICY FILED ANNUALLY

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL THE ORGANIZATION'S CURRENT AND PAST OFFICERS, DIRECTORS AND TRUSTEES (WHETHER INDIVIDUALS OR ORGANIZATIONS) ARE NOT COMPENSATED BY THE ORGANIZATION OR ANY RELATED ORGANIZATIONS. BOARD MEMBERS ARE SELECTED AND APPROVED BY PASADENA CITY COUNCIL PRIOR TO APPOINTMENT. THE EXECUTIVE DIRECTOR'S COMPENSATION IS APPROVED BY BOARD MEMBERS BASED ON ANNUAL PERFORMANCE REVIEW AND COMPARABLE INDUSTRY DATA.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS THE ORGANIZATION'S CURRENT AND PAST OFFICERS ARE NOT COMPENSATED BY THE ORGANIZATION OR ANY RELATED ORGANIZATIONS. THERE WERE NO KEY EMPLOYEES IN THE CURRENT YEAR.

COMPENSATION OF THE HIGHEST COMPENSATED EMPLOYEES WHO RECEIVED MORE THAN \$100,000 IS APPROVED BY BOARD MEMBERS BASED ON ANNUAL PERFORMANCE REVIEW AND COMPARABLE INDUSTRY DATA.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION AVAILABLE UPON REQUEST

Form **4562**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

### Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2023**

Attachment Sequence No. **179**

**PASADENA COMMUNITY ACCESS CORP**

Identifying number  
**95-3950586**

Business or activity to which this form relates

#### INDIRECT DEPRECIATION

#### Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>1,160,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	<b>235,042</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,890,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	<b>0</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	<b>1,160,000</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	<b>VAN - LR TRANSIT E 350</b>	<b>61,671</b>	<b>5</b>
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	<b>5</b>
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	<b>5</b>
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	<b>0</b>
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	<b>0</b>
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	<b>5</b>

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

#### Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>38,249</b>

#### Part III MACRS Depreciation (Don't include listed property. See instructions.)

##### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	<b>0</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

##### Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

##### Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

#### Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>38,249</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

# Federal Asset Report Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Section 179 Expense:</b>									
32	Van - LR Transit E 350	2/20/24	61,671		X	N/A	5 MO S/L	0	5
			<u>61,671</u>			<u>N/A</u>		<u>0</u>	<u>5</u>
<b>Other Depreciation:</b>									
1	DIGITAL VIDEO RECORDING SYSTEM	8/13/09	5,000			5,000	5 MO S/L	5,000	0
2	GREEN SCREEN CYC WALL	4/11/13	11,000			11,000	5 MO S/L	11,000	0
3	6 ENG CAMERAS AND ACCESSORIES	5/16/13	28,066			28,066	5 MO S/L	28,066	0
4	Channel Playback System	5/22/13	25,724			25,724	5 MO S/L	25,724	0
5	Channel Playback System	5/22/13	25,724			25,724	5 MO S/L	25,724	0
6	Channel Playback System (KLRN)	5/22/13	25,724			25,724	5 MO S/L	25,724	0
7	Studio Camera	2/12/14	13,995			13,995	5 MO S/L	13,995	0
8	Studio Camera	2/12/14	13,995			13,995	5 MO S/L	13,995	0
9	Studio Camera	2/12/14	13,995			13,995	5 MO S/L	13,995	0
10	DLP Projector	2/27/14	12,596			12,596	5 MO S/L	12,596	0
11	Video Switcher	3/04/14	18,545			18,545	5 MO S/L	18,545	0
12	4 PTZ Cameras (City Council)	8/12/14	31,174			31,174	5 MO S/L	31,174	0
13	Video Switcher (City Council)	8/15/14	11,494			11,494	5 MO S/L	11,494	0
14	TriCaster 460	12/31/14	16,047			16,047	5 MO S/L	16,047	0
15	TriCaster Mini	12/31/14	9,995			9,995	5 MO S/L	9,995	0
16	Brainstorm InfinitySet	2/08/16	21,790			21,790	5 MO S/L	21,790	0
17	2 Grey P90 Ped w/ Master 30 Head	6/06/18	36,135			36,135	5 MO S/L	36,135	0
18	Black P90 Ped w/ Master 30 Head	6/06/18	19,371			19,371	5 MO S/L	19,371	0
19	SNS EVO Prodigy 48TB NAS Server	12/03/19	9,626			9,626	5 MO S/L	6,899	1,925
20	NewTek Tricaster TC1	12/03/19	19,495			19,495	5 MO S/L	13,971	3,899
21	AIO Digital Broadcast Server	3/11/20	63,729			63,729	5 MO S/L	41,424	12,745
22	AIO NAS RAID Archiving Module	3/27/20	4,200			4,200	5 MO S/L	2,730	840
23	Leasehold Improvements	1/12/18	93,898			93,898	6 MO S/L	86,073	7,825
24	Presidential Teleprompter System	4/13/23	11,982			11,982	5 MO S/L	599	2,397
25	Video Production System	5/17/24	159,991			159,991	5 MO S/L	0	2,667
26	Epoxy Coating on Studio Floor	12/01/23	7,194			7,194	15 MO S/L	0	280
27	Camcorder CAM Handheld 4K	12/01/23	3,235			3,235	5 MO S/L	0	377
28	Camcorder CAM Handheld 4K	12/01/23	3,235			3,235	5 MO S/L	0	377
29	Camcorder CAM Handheld 4K	12/01/23	3,235			3,235	5 MO S/L	0	377
30	Camcorder CAM Handheld 4K	12/01/23	3,675			3,675	5 MO S/L	0	429
31	Studio Communications Systems	6/20/24	24,490			24,490	5 -- Memo	0	0
32	Van - LR Transit E 350	2/20/24	N/A*		X	61,666	5 MO S/L	0	4,111
	<b>Total Other Depreciation</b>		<u>748,355</u>			<u>810,021</u>		<u>492,066</u>	<u>38,249</u>
	<b>Total ACRS and Other Depreciation</b>		<u>748,355</u>			<u>810,021</u>		<u>492,066</u>	<u>38,249</u>
	<b>Grand Totals</b>		810,026			810,021		492,066	38,254
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>810,026</u>			<u>810,021</u>		<u>492,066</u>	<u>38,254</u>

\*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total

# CA Asset Report Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	CA Prior	CA Current	Federal Current	Difference Fed - CA
<b>Section 179 Expense:</b>								
32	Van - LR Transit E 350	2/20/24	61,671	N/A	0	0	5	5
			61,671	N/A	0	0	5	5
<b>Other Depreciation:</b>								
1	DIGITAL VIDEO RECORDING SYSTEM	8/13/09	0	0	0	0	0	0
2	GREEN SCREEN CYC WALL	4/11/13	0	0	0	0	0	0
3	6 ENG CAMERAS AND ACCESSORIES	5/16/13	0	0	0	0	0	0
4	Channel Playback System	5/22/13	0	0	0	0	0	0
5	Channel Playback System	5/22/13	0	0	0	0	0	0
6	Channel Playback System (KLRN)	5/22/13	0	0	0	0	0	0
7	Studio Camera	2/12/14	0	0	0	0	0	0
8	Studio Camera	2/12/14	0	0	0	0	0	0
9	Studio Camera	2/12/14	0	0	0	0	0	0
10	DLP Projector	2/27/14	0	0	0	0	0	0
11	Video Switcher	3/04/14	0	0	0	0	0	0
12	4 PTZ Cameras (City Council)	8/12/14	0	0	0	0	0	0
13	Video Switcher (City Council)	8/15/14	0	0	0	0	0	0
14	TriCaster 460	12/31/14	0	0	0	0	0	0
15	TriCaster Mini	12/31/14	0	0	0	0	0	0
16	Brainstorm InfinitySet	2/08/16	0	0	0	0	0	0
17	2 Grey P90 Ped w/ Master 30 Head	6/06/18	0	0	0	0	0	0
18	Black P90 Ped w/ Master 30 Head	6/06/18	0	0	0	0	0	0
19	SNS EVO Prodigy 48TB NAS Server	12/03/19	0	0	0	0	1,925	1,925
20	NewTek Tricaster TC1	12/03/19	0	0	0	0	3,899	3,899
21	AIO Digital Broadcast Server	3/11/20	0	0	0	0	12,745	12,745
22	AIO NAS RAID Archiving Module	3/27/20	0	0	0	0	840	840
23	Leasehold Improvements	1/12/18	0	0	0	0	7,825	7,825
24	Presidential Teleprompter System	4/13/23	11,982	11,982	599	2,397	2,397	0
25	Video Production System	5/17/24	159,991	159,991	0	2,667	2,667	0
26	Epoxy Coating on Studio Floor	12/01/23	7,194	7,194	0	280	280	0
27	Camcorder CAM Handheld 4K	12/01/23	3,235	3,235	0	377	377	0
28	Camcorder CAM Handheld 4K	12/01/23	3,235	3,235	0	377	377	0
29	Camcorder CAM Handheld 4K	12/01/23	3,235	3,235	0	377	377	0
30	Camcorder CAM Handheld 4K	12/01/23	3,675	3,675	0	429	429	0
31	Studio Communications Systems	6/20/24	24,490	24,490	0	0	0	0
32	Van - LR Transit E 350	2/20/24	N/A*	61,671	0	4,111	4,111	0
	<b>Total Other Depreciation</b>		217,037	278,708	599	11,015	38,249	27,234
	<b>Total ACRS and Other Depreciation</b>		217,037	278,708	599	11,015	38,249	27,234
	<b>Grand Totals</b>		278,708	278,708	599	11,015	38,254	27,239
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		278,708	278,708	599	11,015	38,254	27,239

\*Because this asset has 179 expense, its cost has been included in the Section 179 Property cost total



# AMT Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>Other Depreciation:</b>										
1	DIGITAL VIDEO RECORDING SYSTEM	8/13/09	0				0	0	HY	0
2	GREEN SCREEN CYC WALL	4/11/13	0				0	0	HY	0
3	6 ENG CAMERAS AND ACCESSORIES	5/16/13	0				0	0	HY	0
4	Channel Playback System	5/22/13	0				0	0	HY	0
5	Channel Playback System	5/22/13	0				0	0	HY	0
6	Channel Playback System (KLRN)	5/22/13	0				0	0	HY	0
7	Studio Camera	2/12/14	0				0	0	HY	0
8	Studio Camera	2/12/14	0				0	0	HY	0
9	Studio Camera	2/12/14	0				0	0	HY	0
10	DLP Projector	2/27/14	0				0	0	HY	0
11	Video Switcher	3/04/14	0				0	0	HY	0
12	4 PTZ Cameras (City Council)	8/12/14	0				0	0	HY	0
13	Video Switcher (City Council)	8/15/14	0				0	0	HY	0
14	TriCaster 460	12/31/14	0				0	0	HY	0
15	TriCaster Mini	12/31/14	0				0	0	HY	0
16	Brainstorm InfinitySet	2/08/16	0				0	0	HY	0
17	2 Grey P90 Ped w/ Master 30 Head	6/06/18	0				0	0	HY	0
18	Black P90 Ped w/ Master 30 Head	6/06/18	0				0	0	HY	0
19	SNS EVO Prodigy 48TB NAS Server	12/03/19	0				0	0	HY	0
20	NewTek Tricaster TC1	12/03/19	0				0	0	HY	0
21	AIO Digital Broadcast Server	3/11/20	0				0	0	HY	0
22	AIO NAS RAID Archiving Module	3/27/20	0				0	0	HY	0
23	Leasehold Improvements	1/12/18	0				0	0	HY	0
24	Presidential Teleprompter System	4/13/23	0				0	0	HY	0
25	Video Production System	5/17/24	0				0	0	HY	0
26	Epoxy Coating on Studio Floor	12/01/23	0				0	0	HY	0
27	Camcorder CAM Handheld 4K	12/01/23	0				0	0	HY	0
28	Camcorder CAM Handheld 4K	12/01/23	0				0	0	HY	0
29	Camcorder CAM Handheld 4K	12/01/23	0				0	0	HY	0
30	Camcorder CAM Handheld 4K	12/01/23	0				0	0	HY	0
31	Studio Communications Systems	6/20/24	0				0	0	HY	0
32	Van - LR Transit E 350	2/20/24	0				0	0	HY	0
	<b>Total Other Depreciation</b>		<u>0</u>				<u>0</u>			<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>0</u>				<u>0</u>			<u>0</u>
	<b>Grand Totals</b>		0				0			0
	<b>Less: Dispositions and Transfers</b>		0				0			0
	<b>Net Grand Totals</b>		<u>0</u>				<u>0</u>			<u>0</u>

# Depreciation Adjustment Report

## All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

**DRAFT**  
AS OF 10/25/2024

**Future Depreciation Report    FYE: 6/30/25**  
**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Other Depreciation:</b>					
1	DIGITAL VIDEO RECORDING SYSTEM	8/13/09	5,000	0	0
2	GREEN SCREEN CYC WALL	4/11/13	11,000	0	0
3	6 ENG CAMERAS AND ACCESSORIES	5/16/13	28,066	0	0
4	Channel Playback System	5/22/13	25,724	0	0
5	Channel Playback System	5/22/13	25,724	0	0
6	Channel Playback System (KLRN)	5/22/13	25,724	0	0
7	Studio Camera	2/12/14	13,995	0	0
8	Studio Camera	2/12/14	13,995	0	0
9	Studio Camera	2/12/14	13,995	0	0
10	DLP Projector	2/27/14	12,596	0	0
11	Video Switcher	3/04/14	18,545	0	0
12	4 PTZ Cameras (City Council)	8/12/14	31,174	0	0
13	Video Switcher (City Council)	8/15/14	11,494	0	0
14	TriCaster 460	12/31/14	16,047	0	0
15	TriCaster Mini	12/31/14	9,995	0	0
16	Brainstorm InfinitySet	2/08/16	21,790	0	0
17	2 Grey P90 Ped w/ Master 30 Head	6/06/18	36,135	0	0
18	Black P90 Ped w/ Master 30 Head	6/06/18	19,371	0	0
19	SNS EVO Prodigy 48TB NAS Server	12/03/19	9,626	802	0
20	NewTek Tricaster TC1	12/03/19	19,495	1,625	0
21	AIO Digital Broadcast Server	3/11/20	63,729	9,559	0
22	AIO NAS RAID Archiving Module	3/27/20	4,200	630	0
23	Leasehold Improvements	1/12/18	93,898	0	0
24	Presidential Teleprompter System	4/13/23	11,982	2,396	0
25	Video Production System	5/17/24	159,991	31,998	0
26	Epoxy Coating on Studio Floor	12/01/23	7,194	479	0
27	Camcorder CAM Handheld 4K	12/01/23	3,235	647	0
28	Camcorder CAM Handheld 4K	12/01/23	3,235	647	0
29	Camcorder CAM Handheld 4K	12/01/23	3,235	647	0
30	Camcorder CAM Handheld 4K	12/01/23	3,675	735	0
31	Studio Communications Systems	6/20/24	24,490	0	0
32	Van - LR Transit E 350	2/20/24	61,671	12,333	0
	<b>Total Other Depreciation</b>		<u>810,026</u>	<u>62,498</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>810,026</u>	<u>62,498</u>	<u>0</u>
	<b>Grand Totals</b>		<u>810,026</u>	<u>62,498</u>	<u>0</u>

**CA Future Depreciation Report**  
**Form 990, Page 1**

Asset	Description	Date In Service	Cost	CA
<b>Other Depreciation:</b>				
1	DIGITAL VIDEO RECORDING SYSTEM	8/13/09	0	0
2	GREEN SCREEN CYC WALL	4/11/13	0	0
3	6 ENG CAMERAS AND ACCESSORIES	5/16/13	0	0
4	Channel Playback System	5/22/13	0	0
5	Channel Playback System	5/22/13	0	0
6	Channel Playback System (KLRN)	5/22/13	0	0
7	Studio Camera	2/12/14	0	0
8	Studio Camera	2/12/14	0	0
9	Studio Camera	2/12/14	0	0
10	DLP Projector	2/27/14	0	0
11	Video Switcher	3/04/14	0	0
12	4 PTZ Cameras (City Council)	8/12/14	0	0
13	Video Switcher (City Council)	8/15/14	0	0
14	TriCaster 460	12/31/14	0	0
15	TriCaster Mini	12/31/14	0	0
16	Brainstorm InfinitySet	2/08/16	0	0
17	2 Grey P90 Ped w/ Master 30 Head	6/06/18	0	0
18	Black P90 Ped w/ Master 30 Head	6/06/18	0	0
19	SNS EVO Prodigy 48TB NAS Server	12/03/19	0	0
20	NewTek Tricaster TC1	12/03/19	0	0
21	AIO Digital Broadcast Server	3/11/20	0	0
22	AIO NAS RAID Archiving Module	3/27/20	0	0
23	Leasehold Improvements	1/12/18	0	0
24	Presidential Teleprompter System	4/13/23	11,982	2,396
25	Video Production System	5/17/24	159,991	31,998
26	Epoxy Coating on Studio Floor	12/01/23	7,194	479
27	Camcorder CAM Handheld 4K	12/01/23	3,235	647
28	Camcorder CAM Handheld 4K	12/01/23	3,235	647
29	Camcorder CAM Handheld 4K	12/01/23	3,235	647
30	Camcorder CAM Handheld 4K	12/01/23	3,675	735
31	Studio Communications Systems	6/20/24	24,490	0
32	Van - LR Transit E 350	2/20/24	61,671	12,335
	<b>Total Other Depreciation</b>		<u>278,708</u>	<u>49,884</u>
	<b>Total ACRS and Other Depreciation</b>		<u>278,708</u>	<u>49,884</u>
	<b>Grand Totals</b>		<u>278,708</u>	<u>49,884</u>

**Tax Asset Detail 7/01/23 - 6/30/24**

FYE: 6/30/2024

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Activity: Form 990, Page 1</b>												
<b>Group:</b>												
1		DIGITAL VIDEO RECORDING S'	8/13/09	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
2		GREEN SCREEN CYC WALL	4/11/13	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	0.00	S/L	5.00
3		6 ENG CAMERAS AND ACCESS	5/16/13	28,066.00	0.00	0.00	28,066.00	0.00	28,066.00	0.00	S/L	5.00
4		Channel Playback System	5/22/13	25,724.00	0.00	0.00	25,724.00	0.00	25,724.00	0.00	S/L	5.00
5		Channel Playback System	5/22/13	25,724.00	0.00	0.00	25,724.00	0.00	25,724.00	0.00	S/L	5.00
6		Channel Playback System (KLRN)	5/22/13	25,724.00	0.00	0.00	25,724.00	0.00	25,724.00	0.00	S/L	5.00
7		Studio Camera	2/12/14	13,995.00	0.00	0.00	13,995.00	0.00	13,995.00	0.00	S/L	5.00
8		Studio Camera	2/12/14	13,995.00	0.00	0.00	13,995.00	0.00	13,995.00	0.00	S/L	5.00
9		Studio Camera	2/12/14	13,995.00	0.00	0.00	13,995.00	0.00	13,995.00	0.00	S/L	5.00
10		DLP Projector	2/27/14	12,595.50	0.00	0.00	12,595.50	0.00	12,595.50	0.00	S/L	5.00
11		Video Switcher	3/04/14	18,545.00	0.00	0.00	18,545.00	0.00	18,545.00	0.00	S/L	5.00
12		4 PTZ Cameras (City Council)	8/12/14	31,174.00	0.00	0.00	31,174.00	0.00	31,174.00	0.00	S/L	5.00
13		Video Switcher (City Council)	8/15/14	11,494.05	0.00	0.00	11,494.05	0.00	11,494.05	0.00	S/L	5.00
14		TriCaster 460	12/31/14	16,047.34	0.00	0.00	16,047.34	0.00	16,047.34	0.00	S/L	5.00
15		TriCaster Mini	12/31/14	9,995.00	0.00	0.00	9,995.00	0.00	9,995.00	0.00	S/L	5.00
16		Brainstorm InfinitySet	2/08/16	21,790.00	0.00	0.00	21,790.00	0.00	21,790.00	0.00	S/L	5.00
17		2 Grey P90 Ped w/ Master 30 Head	6/06/18	36,135.00	0.00	0.00	36,135.00	0.00	36,135.00	0.00	S/L	5.00
18		Black P90 Ped w/ Master 30 Head	6/06/18	19,370.55	0.00	0.00	19,370.55	0.00	19,370.55	0.00	S/L	5.00
19		SNS EVO Prodigy 48TB NAS Serv	12/03/19	9,625.99	0.00	0.00	6,898.63	1,925.20	8,823.83	802.16	S/L	5.00
20		NewTek Tricaster TC1	12/03/19	19,495.00	0.00	0.00	13,971.42	3,899.00	17,870.42	1,624.58	S/L	5.00
21		AIO Digital Broadcast Server	3/11/20	63,728.50	0.00	0.00	41,423.53	12,745.70	54,169.23	9,559.27	S/L	5.00
22		AIO NAS RAID Archiving Module	3/27/20	4,200.00	0.00	0.00	2,730.00	840.00	3,570.00	630.00	S/L	5.00
<b>No Group</b>				<u>437,418.93</u>	<u>0.00c</u>	<u>0.00</u>	<u>405,393.02</u>	<u>19,409.90</u>	<u>424,802.92</u>	<u>12,616.01</u>		
<b>Group: Automobiles</b>												
32		Van - LR Transit E 350	2/20/24	61,671.24	5.00c	0.00	0.00	4,116.08	4,116.08	57,555.16	S/L	5.00
<b>Automobiles</b>				<u>61,671.24</u>	<u>5.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>4,116.08</u>	<u>4,116.08</u>	<u>57,555.16</u>		
<b>Group: EQUIPMENT</b>												
24		Presidential Teleprompter System	4/13/23	11,982.08	0.00	0.00	599.10	2,396.42	2,995.52	8,986.56	S/L	5.00
25		Video Production System	5/17/24	159,991.00	0.00c	0.00	0.00	2,666.52	2,666.52	157,324.48	S/L	5.00
27		Camcorder CAM Handheld 4K	12/01/23	3,235.00	0.00c	0.00	0.00	377.42	377.42	2,857.58	S/L	5.00
28		Camcorder CAM Handheld 4K	12/01/23	3,235.00	0.00c	0.00	0.00	377.42	377.42	2,857.58	S/L	5.00
29		Camcorder CAM Handheld 4K	12/01/23	3,235.00	0.00c	0.00	0.00	377.42	377.42	2,857.58	S/L	5.00
30		Camcorder CAM Handheld 4K	12/01/23	3,675.00	0.00c	0.00	0.00	428.75	428.75	3,246.25	S/L	5.00
31		Studio Communications Systems	6/20/24	24,489.87	0.00c	0.00	0.00	0.00	0.00	24,489.87	Memo	5.00
<b>EQUIPMENT</b>				<u>209,842.95</u>	<u>0.00c</u>	<u>0.00</u>	<u>599.10</u>	<u>6,623.95</u>	<u>7,223.05</u>	<u>202,619.90</u>		
<b>Group: Improvements</b>												
23		Leasehold Improvements	1/12/18	93,897.50	0.00	0.00	86,072.74	7,824.76	93,897.50	0.00	S/L	6.00
26		Epoxy Coating on Studio Floor	12/01/23	7,194.00	0.00c	0.00	0.00	279.77	279.77	6,914.23	S/L	15.00
<b>Improvements</b>				<u>101,091.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>86,072.74</u>	<u>8,104.53</u>	<u>94,177.27</u>	<u>6,914.23</u>		

**Tax Asset Detail 7/01/23 - 6/30/24**

<u>Asset</u>	<u>d</u> <u>t</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Sec 179 Exp</u> <u>Current = c</u>	<u>Tax Bonus Amt</u>	<u>Tax Prior Depreciation</u>	<u>Tax Current Depreciation</u>	<u>Tax End Depr</u>	<u>Tax Net Book Value</u>	<u>Tax Method</u>	<u>Tax Period</u>
<b>Activity: Form 990, Page 1 (continued)</b>												
		<b>Form 990, Page 1</b>		<u>810,024.62</u>	<u>5.00c</u>	<u>0.00</u>	<u>492,064.86</u>	<u>38,254.46</u>	<u>530,319.32</u>	<u>279,705.30</u>		
		<b>Grand Total</b>		<u>810,024.62</u>	<u>5.00c</u>	<u>0.00</u>	<u>492,064.86</u>	<u>38,254.46</u>	<u>530,319.32</u>	<u>279,705.30</u>		
		<b>Other Assets</b>		<u>810,024.62</u>	<u>5.00c</u>	<u>0.00</u>	<u>492,064.86</u>	<u>38,254.46</u>	<u>530,319.32</u>	<u>279,705.30</u>		

**DRAFT**  
AS OF 10/25/2024

Asset	d t	Property Description	Date In Service	AMT Cost	AMT Sec 179 Exp c	AMT Bonus Amt	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr	AMT Net Book Value	AMT Method	AMT Period
<b>Activity: Form 990, Page 1</b>												
<b>Group:</b>												
1		DIGITAL VIDEO RECORDING S'	8/13/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
2		GREEN SCREEN CYC WALL	4/11/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
3		6 ENG CAMERAS AND ACCESS	5/16/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
4		Channel Playback System	5/22/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
5		Channel Playback System	5/22/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
6		Channel Playback System (KLRN)	5/22/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7		Studio Camera	2/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
8		Studio Camera	2/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
9		Studio Camera	2/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
10		DLP Projector	2/27/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
11		Video Switcher	3/04/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
12		4 PTZ Cameras (City Council)	8/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
13		Video Switcher (City Council)	8/15/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
14		TriCaster 460	12/31/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
15		TriCaster Mini	12/31/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
16		Brainstorm InfinitySet	2/08/16	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
17		2 Grey P90 Ped w/ Master 30 Head	6/06/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
18		Black P90 Ped w/ Master 30 Head	6/06/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
19		SNS EVO Prodigy 48TB NAS Serv	12/03/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
20		NewTek Tricaster TC1	12/03/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
21		AIO Digital Broadcast Server	3/11/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
22		AIO NAS RAID Archiving Module	3/27/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
<b>No Group</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: Automobiles</b>												
32		Van - LR Transit E 350	2/20/24	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
<b>Automobiles</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: EQUIPMENT</b>												
24		Presidential Teleprompter System	4/13/23	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
25		Video Production System	5/17/24	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
27		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
28		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
29		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
30		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
31		Studio Communications Systems	6/20/24	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
<b>EQUIPMENT</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: Improvements</b>												
23		Leasehold Improvements	1/12/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
26		Epoxy Coating on Studio Floor	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
<b>Improvements</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		

**AMT Asset Detail 7/01/23 - 6/30/24**

<u>Asset</u>	<u>d</u> <u>t</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>AMT Cost</u>	<u>AMT Sec 179 Exp c</u>	<u>AMT Bonus Amt</u>	<u>AMT Prior Depreciation</u>	<u>AMT Curr Depreciation</u>	<u>AMT End Depr</u>	<u>AMT Net Book Value</u>	<u>AMT Method</u>	<u>AMT Period</u>
<b>Activity: Form 990, Page 1 (continued)</b>												
		<b>Form 990, Page 1</b>		<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
		<b>Grand Total</b>		<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		

**DRAFT**  
AS OF 10/25/2024



**Tax Asset Detail 7/01/23 - 6/30/24**

FYE: 6/30/2024

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Activity: Form 990, Page 1</b>												
<b>Group:</b>												
1		DIGITAL VIDEO RECORDING S'	8/13/09	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
2		GREEN SCREEN CYC WALL	4/11/13	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	0.00	S/L	5.00
3		6 ENG CAMERAS AND ACCESS	5/16/13	28,066.00	0.00	0.00	28,066.00	0.00	28,066.00	0.00	S/L	5.00
4		Channel Playback System	5/22/13	25,724.00	0.00	0.00	25,724.00	0.00	25,724.00	0.00	S/L	5.00
5		Channel Playback System	5/22/13	25,724.00	0.00	0.00	25,724.00	0.00	25,724.00	0.00	S/L	5.00
6		Channel Playback System (KLRN)	5/22/13	25,724.00	0.00	0.00	25,724.00	0.00	25,724.00	0.00	S/L	5.00
7		Studio Camera	2/12/14	13,995.00	0.00	0.00	13,995.00	0.00	13,995.00	0.00	S/L	5.00
8		Studio Camera	2/12/14	13,995.00	0.00	0.00	13,995.00	0.00	13,995.00	0.00	S/L	5.00
9		Studio Camera	2/12/14	13,995.00	0.00	0.00	13,995.00	0.00	13,995.00	0.00	S/L	5.00
10		DLP Projector	2/27/14	12,595.50	0.00	0.00	12,595.50	0.00	12,595.50	0.00	S/L	5.00
11		Video Switcher	3/04/14	18,545.00	0.00	0.00	18,545.00	0.00	18,545.00	0.00	S/L	5.00
12		4 PTZ Cameras (City Council)	8/12/14	31,174.00	0.00	0.00	31,174.00	0.00	31,174.00	0.00	S/L	5.00
13		Video Switcher (City Council)	8/15/14	11,494.05	0.00	0.00	11,494.05	0.00	11,494.05	0.00	S/L	5.00
14		TriCaster 460	12/31/14	16,047.34	0.00	0.00	16,047.34	0.00	16,047.34	0.00	S/L	5.00
15		TriCaster Mini	12/31/14	9,995.00	0.00	0.00	9,995.00	0.00	9,995.00	0.00	S/L	5.00
16		Brainstorm InfinitySet	2/08/16	21,790.00	0.00	0.00	21,790.00	0.00	21,790.00	0.00	S/L	5.00
17		2 Grey P90 Ped w/ Master 30 Head	6/06/18	36,135.00	0.00	0.00	36,135.00	0.00	36,135.00	0.00	S/L	5.00
18		Black P90 Ped w/ Master 30 Head	6/06/18	19,370.55	0.00	0.00	19,370.55	0.00	19,370.55	0.00	S/L	5.00
19		SNS EVO Prodigy 48TB NAS Serv	12/03/19	9,625.99	0.00	0.00	6,898.63	1,925.20	8,823.83	802.16	S/L	5.00
20		NewTek Tricaster TC1	12/03/19	19,495.00	0.00	0.00	13,971.42	3,899.00	17,870.42	1,624.58	S/L	5.00
21		AIO Digital Broadcast Server	3/11/20	63,728.50	0.00	0.00	41,423.53	12,745.70	54,169.23	9,559.27	S/L	5.00
22		AIO NAS RAID Archiving Module	3/27/20	4,200.00	0.00	0.00	2,730.00	840.00	3,570.00	630.00	S/L	5.00
<b>No Group</b>				<u>437,418.93</u>	<u>0.00c</u>	<u>0.00</u>	<u>405,393.02</u>	<u>19,409.90</u>	<u>424,802.92</u>	<u>12,616.01</u>		
<b>Group: Automobiles</b>												
32		Van - LR Transit E 350	2/20/24	61,671.24	5.00c	0.00	0.00	4,116.08	4,116.08	57,555.16	S/L	5.00
<b>Automobiles</b>				<u>61,671.24</u>	<u>5.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>4,116.08</u>	<u>4,116.08</u>	<u>57,555.16</u>		
<b>Group: EQUIPMENT</b>												
24		Presidential Teleprompter System	4/13/23	11,982.08	0.00	0.00	599.10	2,396.42	2,995.52	8,986.56	S/L	5.00
25		Video Production System	5/17/24	159,991.00	0.00c	0.00	0.00	2,666.52	2,666.52	157,324.48	S/L	5.00
27		Camcorder CAM Handheld 4K	12/01/23	3,235.00	0.00c	0.00	0.00	377.42	377.42	2,857.58	S/L	5.00
28		Camcorder CAM Handheld 4K	12/01/23	3,235.00	0.00c	0.00	0.00	377.42	377.42	2,857.58	S/L	5.00
29		Camcorder CAM Handheld 4K	12/01/23	3,235.00	0.00c	0.00	0.00	377.42	377.42	2,857.58	S/L	5.00
30		Camcorder CAM Handheld 4K	12/01/23	3,675.00	0.00c	0.00	0.00	428.75	428.75	3,246.25	S/L	5.00
31		Studio Communications Systems	6/20/24	24,489.87	0.00c	0.00	0.00	0.00	0.00	24,489.87	Memo	5.00
<b>EQUIPMENT</b>				<u>209,842.95</u>	<u>0.00c</u>	<u>0.00</u>	<u>599.10</u>	<u>6,623.95</u>	<u>7,223.05</u>	<u>202,619.90</u>		
<b>Group: Improvements</b>												
23		Leasehold Improvements	1/12/18	93,897.50	0.00	0.00	86,072.74	7,824.76	93,897.50	0.00	S/L	6.00
26		Epoxy Coating on Studio Floor	12/01/23	7,194.00	0.00c	0.00	0.00	279.77	279.77	6,914.23	S/L	15.00
<b>Improvements</b>				<u>101,091.50</u>	<u>0.00c</u>	<u>0.00</u>	<u>86,072.74</u>	<u>8,104.53</u>	<u>94,177.27</u>	<u>6,914.23</u>		

**Tax Asset Detail 7/01/23 - 6/30/24**

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
<b>Activity: Form 990, Page 1 (continued)</b>												
		<b>Form 990, Page 1</b>		<u>810,024.62</u>	<u>5.00c</u>	<u>0.00</u>	<u>492,064.86</u>	<u>38,254.46</u>	<u>530,319.32</u>	<u>279,705.30</u>		
		<b>Grand Total</b>		<u>810,024.62</u>	<u>5.00c</u>	<u>0.00</u>	<u>492,064.86</u>	<u>38,254.46</u>	<u>530,319.32</u>	<u>279,705.30</u>		
		<b>Other Assets</b>		<u>810,024.62</u>	<u>5.00c</u>	<u>0.00</u>	<u>492,064.86</u>	<u>38,254.46</u>	<u>530,319.32</u>	<u>279,705.30</u>		

**DRAFT**  
AS OF 10/25/2024

Asset	d t	Property Description	Date In Service	AMT Cost	AMT Sec 179 Exp c	AMT Bonus Amt	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr	AMT Net Book Value	AMT Method	AMT Period
<b>Activity: Form 990, Page 1</b>												
<b>Group:</b>												
1		DIGITAL VIDEO RECORDING S'	8/13/09	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
2		GREEN SCREEN CYC WALL	4/11/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
3		6 ENG CAMERAS AND ACCESS	5/16/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
4		Channel Playback System	5/22/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
5		Channel Playback System	5/22/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
6		Channel Playback System (KLRN)	5/22/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7		Studio Camera	2/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
8		Studio Camera	2/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
9		Studio Camera	2/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
10		DLP Projector	2/27/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
11		Video Switcher	3/04/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
12		4 PTZ Cameras (City Council)	8/12/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
13		Video Switcher (City Council)	8/15/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
14		TriCaster 460	12/31/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
15		TriCaster Mini	12/31/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
16		Brainstorm InfinitySet	2/08/16	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
17		2 Grey P90 Ped w/ Master 30 Head	6/06/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
18		Black P90 Ped w/ Master 30 Head	6/06/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
19		SNS EVO Prodigy 48TB NAS Serv	12/03/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
20		NewTek Tricaster TC1	12/03/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
21		AIO Digital Broadcast Server	3/11/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
22		AIO NAS RAID Archiving Module	3/27/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
<b>No Group</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: Automobiles</b>												
32		Van - LR Transit E 350	2/20/24	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
<b>Automobiles</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: EQUIPMENT</b>												
24		Presidential Teleprompter System	4/13/23	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
25		Video Production System	5/17/24	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
27		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
28		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
29		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
30		Camcorder CAM Handheld 4K	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
31		Studio Communications Systems	6/20/24	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
<b>EQUIPMENT</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
<b>Group: Improvements</b>												
23		Leasehold Improvements	1/12/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
26		Epoxy Coating on Studio Floor	12/01/23	0.00	0.00c	0.00	0.00	0.00	0.00	0.00		0.0
<b>Improvements</b>				<u>0.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		

**AMT Asset Detail 7/01/23 - 6/30/24**

<u>Asset</u>	<u>d</u> <u>t</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>AMT Cost</u>	<u>AMT Sec 179 Exp</u>	<u>c</u>	<u>AMT Bonus Amt</u>	<u>AMT Prior Depreciation</u>	<u>AMT Curr Depreciation</u>	<u>AMT End Depr</u>	<u>AMT Net Book Value</u>	<u>AMT Method</u>	<u>AMT Period</u>
<b>Activity: Form 990, Page 1 (continued)</b>													
		<b>Form 990, Page 1</b>		<u>0.00</u>	<u>0.00</u>	<u>c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
		<b>Grand Total</b>		<u>0.00</u>	<u>0.00</u>	<u>c</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		

**DRAFT**  
AS OF 10/25/2024

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning <b>07/01/23</b> , ending <b>06/30/24</b>		

Name **PASADENA COMMUNITY ACCESS CORP** Taxpayer Identification Number **95-3950586**

		2022	2023	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	6,622	3,222	-3,400
	2. Membership dues and assessments	4,275	5,664	1,389
	3. Government contributions and grants	1,264,582	1,334,187	69,605
	4. Program service revenue	8,765	13,435	4,670
	5. Investment income	62	62	
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>1,284,306</b>	<b>1,356,570</b>	<b>72,264</b>
<b>Expenses</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	111,500	111,500	
	16. Salaries, other compensation, and employee benefits	660,727	700,063	39,336
	17. Professional fundraising fees			
	18. Other professional fees	38,215	54,987	16,772
	19. Occupancy, rent, utilities, and maintenance	41,357	42,783	1,426
	20. Depreciation and Depletion	194,265	213,796	19,531
	21. Other expenses	146,400	400,361	253,961
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>1,192,464</b>	<b>1,523,490</b>	<b>331,026</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>91,842</b>	<b>-166,920</b>	<b>-258,762</b>
<b>Other Information</b>	24. Total exempt revenue	1,284,306	1,356,570	72,264
	25. Total unrelated revenue			
	26. Total excludable revenue	8,827	13,497	4,670
	27. Total assets	1,070,565	1,312,620	242,055
	28. Total liabilities	100,047	509,022	408,975
	29. Retained earnings	970,518	803,598	-166,920
	30. Number of voting members of governing body	11	11	
	31. Number of independent voting members of governing body	11	11	
	32. Number of employees	14	14	
	33. Number of volunteers	70	70	

Form <b>990</b>	<b>Tax Return History</b>	<b>2023</b>
-----------------	---------------------------	-------------

Name <b>PASADENA COMMUNITY ACCESS CORP</b>	Employer Identification Number <b>95-3950586</b>
---	---

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants .....	1,295,467	1,030,326	1,136,978	1,271,204	1,337,409	
Membership dues .....	4,652	2,790	6,100	4,275	5,664	
Program service revenue .....	14,550	22,538	27,956	8,765	13,435	
Capital gain or loss .....						
Investment income .....	38	47	49	62	62	
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....						
<b>Total revenue</b> .....	<b>1,314,707</b>	<b>1,055,701</b>	<b>1,171,083</b>	<b>1,284,306</b>	<b>1,356,570</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....		111,500	111,500	111,500	111,500	
Other compensation .....	740,744	566,955	587,879	660,727	700,063	
Professional fees .....	34,068	16,265	35,755	38,215	54,987	
Occupancy costs .....	197,713	210,251	44,469	41,357	42,783	
Depreciation and depletion .....	40,784	48,703	213,167	194,265	213,796	
Other expenses .....	244,219	102,118	56,431	146,400	400,361	
<b>Total expenses</b> .....	<b>1,257,528</b>	<b>1,055,792</b>	<b>1,049,201</b>	<b>1,192,464</b>	<b>1,523,490</b>	
<b>Excess or (Deficit)</b> .....	<b>57,179</b>	<b>-91</b>	<b>121,882</b>	<b>91,842</b>	<b>-166,920</b>	
<b>Total exempt revenue</b> .....	<b>1,314,707</b>	<b>1,055,701</b>	<b>1,171,083</b>	<b>1,284,306</b>	<b>1,356,570</b>	
Total unrelated revenue .....						
Total excludable revenue .....	14,588	22,585	28,005	8,827	13,497	
Total Assets .....	661,944	813,389	1,139,056	1,070,565	1,312,620	
Total Liabilities .....	236,713	388,249	260,380	100,047	509,022	
Net Fund Balances .....	425,231	425,140	878,676	970,518	803,598	

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 AS OF 10/25/2024

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT LABOR	\$ 2,975	\$ 1,815	\$ 1,160	\$
MEALS & ENTERTAINMENT	2,273	1,727	546	
DUES AND SUBSCRIPTIONS	2,230	1,115	1,115	
BANK AND PAYROLL	1,622	1,135	487	
AUTOMOBILE EXPENSES	863	587	233	43
BOARD MATERIALS & EXPENSE	373	261	112	
LICENSES & PERMITS	224	170	54	
<b>TOTAL</b>	<b>\$ 10,560</b>	<b>\$ 6,810</b>	<b>\$ 3,707</b>	<b>\$ 43</b>

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AS OF 10/25/2024

**Schedule A, Part II, Line 1(e)**

Description	Amount
MEMBERSHIP DUES	\$ 5,664
CITY OF PASADENA OPERATING AGREEMENT	1,312,187
COUNTY OF LA	22,000
OTHER	3,222
TOTAL	\$ <u>1,343,073</u>

**Schedule A, Part II, Line 12 - Current year**

Description	Amount
PRODUCTION SERVICES	\$ 13,435
TAXABLE INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	62
TOTAL	\$ <u>13,497</u>

DRAFT

AS OF 10/25/2024



# California Diagnostics

## Critical Messages

None

## Electronic Filing

None

## Informational Messages

- Form 199 is marked to be filed electronically
- Form 109 is marked to be filed electronically

## Missing Data

Prior Year Data

### California Payments and Extension

- Extension due date 199

5/15/24

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AS OF 10/25/2024

### Form 199 Return Summary

For calendar year 2023, or tax year beginning **07/01/2023** , and ending **06/30/2024**

**95-3950586**

**PASADENA COMMUNITY ACCESS CORP**

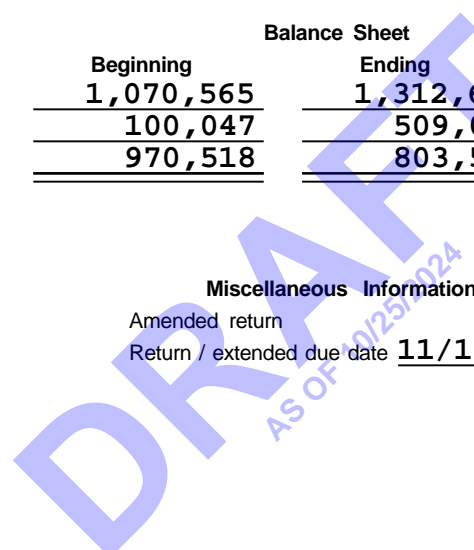
Gross sales / receipts	<u>13,497</u>	
Dues from members		
Contributions / grants	<u>1,343,073</u>	
Total costs		
Expenses	<u>1,347,943</u>	
<b>Excess / (deficit)</b>		<u><u>8,627</u></u>
Total payments		
Penalties and interest		
Use tax		

<b>Balance due</b>	<u>                    </u>
<b>Refund</b>	<u><u>                    </u></u>

	Balance Sheet		
	Beginning	Ending	Differences
Assets	<u>1,070,565</u>	<u>1,312,620</u>	
Liabilities	<u>100,047</u>	<u>509,022</u>	
Net assets	<u><u>970,518</u></u>	<u><u>803,598</u></u>	<u><u>-166,920</u></u>

**Miscellaneous Information**

Amended return \_\_\_\_\_  
 Return / extended due date 11/15/24



MAIL TO:  
Registry of Charities and Fundraisers  
P.O. Box 903447  
Sacramento, CA 94203-4470

STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814

WEBSITE ADDRESS:  
[www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)

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

**Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

<p><b>PASADENA COMMUNITY ACCESS CORP</b> Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used <b>150 S LOS ROBLES AVE, STE 101</b> Address (Number and Street)</p> <p><b>PASADENA CA 91101</b> City or Town, State, and ZIP Code</p> <p><b>626-794-8585</b> Telephone Number</p> <p><b>WWW.PASADENAMEDIA.COM</b> E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p><input type="checkbox"/> Organization requests email notifications</p> <hr/> <p>State Charity Registration Number <b>CT-056073</b></p> <p>Corporation or Organization No. <b>1218391</b></p> <p>Federal Employer ID No. <b>95-3950586</b></p>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)**

Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 07/01/23 ending 06/30/24) list:

**Total Revenue \$** 1,356,570 (including noncash contributions) Noncash Contributions \$ 0 Total Assets \$ 1,312,620  
**Program Expenses \$** 1,180,419 **Total Expenses \$** 1,523,490

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

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

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

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

_____ Signature of Authorized Agent	GEORGE FALARDEAU Printed Name	EXEC DIRECTOR CEO Title	_____ Date
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**Statement 1 - Form RRF-1, Part B, Line 5 - Governmental Funding**

Description

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CITY OF PASADENA DEPT OF FINANCE  
100 N GARFIELD AVE ROOM S348  
PASADENA CA 91109-7215  
MATTHEW HAWKESWORTH  
(626) 744-4355

DRAFT  
AS OF 10/25/2024

034

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**2023**

**California e-file Return Authorization for Exempt Organizations**

FORM

**8453-EO**

Exempt Organization name

**PASADENA COMMUNITY ACCESS CORP**

Identifying number

**95-3950586**

**Part I Electronic Return Information** (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	<b>1,356,570</b>
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	<b>1,356,570</b>
3 Total expenses and disbursements (Form 199, line 9)	3	<b>1,347,943</b>
4 Tax due (Form 109, line 23)	4	
5 Overpayment (Form 109, line 24)	5	

**Part II Settle Your Account Electronically for Taxable Year 2023**

6  Direct Deposit of refund (Form 109 only.)

7  Electronic funds withdrawal      7a Amount \_\_\_\_\_      7b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

**Part III Schedule of Estimated Tax Payments for Taxable Year 2024** (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

**Part IV Banking Information** (Have you verified the exempt organization's banking information?)

10 Routing number \_\_\_\_\_

11 Account number \_\_\_\_\_      12 Type of account:  Checking  Savings

**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**      Signature of officer \_\_\_\_\_      Date \_\_\_\_\_      Title **EXEC DIRECTOR CEO**

**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature **PATRICK TANTRAPHOL**      Date \_\_\_\_\_      Check if also paid preparer       Check if self-employed       ERO's PTIN **P00223623**

Firm's name (or yours if self-employed) and address **LT CPAS & COMPANY, INC.**      Firm's FEIN **82-3219792**  
**600 S LAKE AVE STE 310**      ZIP code **91106**  
**PASADENA CA**

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature \_\_\_\_\_      Date \_\_\_\_\_      Check if self-employed       Paid preparer's PTIN \_\_\_\_\_

Firm's name (or yours if self-employed) and address \_\_\_\_\_      Firm's FEIN \_\_\_\_\_  
 ZIP code \_\_\_\_\_

TAXABLE YEAR **2023** California Exempt Organization Annual Information Return

FORM

**199**

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 07/01/2023, and ending (mm/dd/yyyy) 06/30/2024

Corporation/Organization name PASADENA COMMUNITY ACCESS CORP California corporation number 1218391
Additional information. See instructions. PASADENA MEDIA FEIN 95-3950586
Street address (suite or room) 150 S LOS ROBLES AVE, STE 101 PMB no.
City PASADENA State CA ZIP code 91101
Foreign country name Foreign province/state/county Foreign postal code

A First return [ ] Yes [X] No
B Amended return [ ] Yes [X] No
C IRC Section 4947(a)(1) trust [ ] Yes [X] No
D Final information return? [ ] Dissolved [ ] Surrendered (Withdrawn) [ ] Merged/Reorganized
E Check accounting method: (1) [ ] Cash (2) [X] Accrual (3) [ ] Other
F Federal return filed? (1) [ ] 990T (2) [ ] 990PF (3) [ ] Sch H (990) (4) [ ] Other 990 series
G Is this a group filing? See instructions [ ] Yes [X] No
H Is this organization in a group exemption If "Yes," what is the parent's name?
I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. [ ] Yes [X] No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. N/A [ ] Yes [ ] No
K Is the organization exempt under R&TC Section 23701g? [ ] Yes [X] No
L Is the organization a limited liability company? [ ] Yes [X] No
M Did the organization file Form 100 or Form 109 to report taxable income? [ ] Yes [X] No
N Is the organization under audit by the IRS or has the IRS audited in a prior year? [ ] Yes [X] No
O Is federal Form 1023/1024 pending? [ ] Yes [X] No

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 3 columns: Description, Line Number, Amount. Rows include Receipts and Revenues (1-8), Expenses (9-10), and Payments (11-16). Total gross income is 1,356,570.00. Balance due is 8,627.00.

Sign Here: 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: EXEC DIRECTOR CEO
Date: 10/25/2024
Telephone: 626-794-8585
Preparer's signature: PATRICK TANTRAPHOL
Date: 10/25/2024
Check if self-employed: [ ]
PTIN: P00223623
Firm's name: LT CPAS & COMPANY, INC.
Firm's FEIN: 82-3219792
Firm's address: 600 S LAKE AVE STE 310 PASADENA, CA 91106
Telephone: 626-683-0515
May the FTB discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

**PASADENA COMMUNITY ACCESS CORP**  
**95-3950586**

**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1	13,435	00	
	2	Interest	•	2	62	00	
	3	Dividends	•	3		00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See instructions)	•	6		00	
	7	Other income. Attach schedule	•	7		00	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	13,497	00	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9		00	
	10	Disbursements to or for members	•	10		00	
	11	Compensation of officers, directors, and trustees. Attach schedule <b>SEE STATEMENT 1</b>	•	11	111,500	00	
	12	Other salaries and wages	•	12	553,852	00	
	<b>Expenses and Disbursements</b>	13	Interest	•	13	1,366	00
		14	Taxes	•	14		00
		15	Rents	•	15	42,783	00
		16	Depreciation and depletion (See instructions)	•	16	38,249	00
		17	Other expenses and disbursements. Attach schedule <b>SEE STATEMENT 2</b>	•	17	600,193	00
		18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	1,347,943	00

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		963,674		605,226
2	Net accounts receivable		1,805		710
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments. Attach schedule				
10	<b>a</b> Depreciable assets	543,300		810,024	
	<b>b</b> Less accumulated depreciation	492,066	51,234	530,319	279,705
11	Land				
12	Other assets. Attach schedule. <b>STMT 3</b>		53,852		426,979
13	<b>Total assets</b>		1,070,565		1,312,620
<b>Liabilities and net worth</b>					
14	Accounts payable		72,260		103,895
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities. Attach schedule. <b>STMT 4</b>		27,787		405,127
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		970,518		803,598
22	<b>Total liabilities and net worth</b>		1,070,565		1,312,620

<b>Schedule M-1 Reconciliation of income per books with income per return</b>			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1	Net income per books	•	8,627
2	Federal income tax	•	
3	Excess of capital losses over capital gains	•	
4	Income not recorded on books this year. Attach schedule	•	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•	
6	<b>Total.</b> Add line 1 through line 5	•	8,627
7	Income recorded on books this year not included in this return. Attach schedule	•	
8	Deductions in this return not charged against book income this year. Attach schedule	•	
9	<b>Total.</b> Add line 7 and line 8	•	
10	<b>Net income per return.</b> Subtract line 9 from line 6	•	8,627

**Statement 1 - Form 199, Part II, Line 11 - Officer Compensation**

Name	Address				Avg Hrs	Compensation Amount
	City	State	Zip	Title		
ALEXANDER BOEKELHEIDE	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
KEN CHAWKINS	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
ALAN CLELLAND	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 VICE PRESIDENT		
JAMES DE PIETRO	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
LISA DERDERIAN	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
GEORGE FALARDEAU	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 EXEC DIRECTOR CEO		111,500
ANNA HAWKEY JABLONSKI	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
BETH LEYDEN	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 SECRETARY		
MICHAEL OCON	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
JAN SANDERS	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 TREASURER		
GAIL SCHAPER-GORDON	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 BOARD MEMBER		
KIM WASHINGTON	PASADENA	CA	91101	150 S LOS ROBLES AVE, STE 101 PRESIDENT		
TOTAL						<u>111,500</u>

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AS OF 10/25/2024



**Statement 2 - Form 199, Part II, Line 17 - Other Expenses**

Description	Amount
OTHER EMPLOYEE BENEFITS	\$ 80,205
PAYROLL TAXES	47,977
ACCOUNTING FEES	20,547
LEGAL AND PROFESSIONAL FEES	34,440
TRAVEL EXPENSE	3,038
AUTOMOBILE EXPENSES	863
BANK AND PAYROLL	1,622
BOARD MATERIALS & EXPNESE	373
BROADCASTING FEES	9,722
CONTRACT LABOR	2,975
DUES AND SUBSCRIPTIONS	2,230
LICENSES & PERMITS	224
MEALS & ENTERTAINMENT	2,273
PRODUCTION EXPENSE	29,519
PROFESSIONAL DEVELOPMENT	4,463
PEG	332,315
PENSION PLAN CONTRIBUTIONS	18,029
ADVERTISING AND PROMOTION	2,633
OFFICE EXPENSES	6,745
TOTAL	<u>\$ 600,193</u>

**Statement 3 - Form 199, Schedule L, Line 12 - Other Assets**

Description	Beginning of Year	End of Year
SECURITY DEPOSITS	\$ 12,420	\$ 16,440
PREPAID EXPENSES	13,598	11,727
RIGHT-TO-USE LEASE ASSETS	27,834	398,812
TOTAL	<u>\$ 53,852</u>	<u>\$ 426,979</u>

**Statement 4 - Form 199, Schedule L, Line 18 - Other Liabilities**

Description	Beginning of Year	End of Year
CURRENT LEASE LIABILITY	\$ 27,787	\$ 175,952
LEASE PAYABLES		229,175
TOTAL	<u>\$ 27,787</u>	<u>\$ 405,127</u>

034

Date Accepted \_\_\_\_\_

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2023

# California e-file Return Authorization for Exempt Organizations

FORM

8453-EO

Exempt Organization name

PASADENA COMMUNITY ACCESS CORP

Identifying number

95-3950586

### Part I Electronic Return Information (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2
3 Total expenses and disbursements (Form 199, line 9)	3
4 Tax due (Form 109, line 23)	4
5 Overpayment (Form 109, line 24)	5

### Part II Settle Your Account Electronically for Taxable Year 2023

6  Direct Deposit of refund (Form 109 only.)

7  Electronic funds withdrawal      7a Amount \_\_\_\_\_      7b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

### Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

### Part IV Banking Information (Have you verified the exempt organization's banking information?)

10 Routing number \_\_\_\_\_

11 Account number \_\_\_\_\_      12 Type of account:  Checking  Savings

### Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**      Signature of officer \_\_\_\_\_      Date \_\_\_\_\_      Title **EXEC DIRECTOR CEO**

### Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's signature: **PATRICK TANTRAPHOL**      Date: \_\_\_\_\_      Check if also paid preparer:       Check if self-employed:       ERO's PTIN: **P00223623**

Firm's name (or yours if self-employed) and address: **LT CPAS & COMPANY, INC.**  
**600 S LAKE AVE STE 310**  
**PASADENA CA**      Firm's FEIN: **82-3219792**  
 ZIP code: **91106**

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature: \_\_\_\_\_      Date: \_\_\_\_\_      Check if self-employed:       Paid preparer's PTIN: \_\_\_\_\_

Firm's name (or yours if self-employed) and address: \_\_\_\_\_      Firm's FEIN: \_\_\_\_\_      ZIP code: \_\_\_\_\_

TAXABLE YEAR

**2023**

# Corporation Depreciation and Amortization

CALIFORNIA FORM

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>PASADENA COMMUNITY ACCESS CORP</b>	California corporation number <b>1218391</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California	<b>1</b>
2 Total cost of IRC Section 179 property placed in service	<b>2</b>
3 Threshold cost of IRC Section 179 property before reduction in limitation	<b>3</b>
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	<b>5</b>
<b>(a) Description of property</b>	
<b>(b) Cost (business use only)</b>	
<b>(c) Elected cost</b>	
6	
7 Listed property (elected IRC Section 179 cost)	<b>7</b>
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	<b>8</b>
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>
10 Carryover of disallowed deduction from prior taxable years	<b>10</b>
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	<b>11</b>
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	<b>12</b>
13 Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	<b>13</b>

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 <b>SEE STATEMENT 1</b>						<b>38,249</b>	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h)						<b>38,249</b>	<b>15</b>

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g)	<input checked="" type="radio"/>	<b>16</b>	<b>38,249</b>
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	<input checked="" type="radio"/>	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary)	<input checked="" type="radio"/>	<b>18</b>	

**Part IV Amortization**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year
19						
20 Total. Add the amounts in column (g)						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12						<input checked="" type="radio"/> <b>22</b>

Indirect Depreciation

Statement 1 - Form 3885, Part II, Line 14 - Depreciation Detail Information

Description	Date Acquired	Cost / Basis	Accum Depr	Method	Life / Rate	Current Depr	Add'l 1st Year
VIDEO PRODUCTION SYSTEM	5/17/24	\$ 159,991	\$	S/L	5.00	\$ 2,667	\$
EPOXY COATING ON STUDIO FLOOR	12/01/23	7,194		S/L	15.00	280	
CAMCORDER CAM HANDHELD 4K	12/01/23	3,235		S/L	5.00	377	
CAMCORDER CAM HANDHELD 4K	12/01/23	3,235		S/L	5.00	377	
CAMCORDER CAM HANDHELD 4K	12/01/23	3,235		S/L	5.00	377	
CAMCORDER CAM HANDHELD 4K	12/01/23	3,675		S/L	5.00	429	
VAN - LR TRANSIT E 350	2/20/24	61,671		S/L	5.00	4,111	
SNS EVO PRODIGY 48TB NAS SERVER	12/03/19	9,626	6,899	S/L	5.00	1,925	
NEWTEK TRICASTER TC1	12/03/19	19,495	13,971	S/L	5.00	3,899	
AIO DIGITAL BROADCAST SERVER	3/11/20	63,729	41,424	S/L	5.00	12,745	
AIO NAS RAID ARCHIVING MODULE	3/27/20	4,200	2,730	S/L	5.00	840	
LEASEHOLD IMPROVEMENTS	1/12/18	93,898	86,073	S/L	6.00	7,825	
PRESIDENTIAL TELEPROMPTER SYSTEM	4/13/23	11,982	599	S/L	5.00	2,397	
TOTAL		\$ 445,166	\$ 151,696			\$ 38,249	\$ 0

DRAFT AS OF 10/25/2024

## **Channel Managers Meeting - November 5, 2024**

Respectfully submitted by Chris Miller, Chief Operating Officer

Alexander Boekelheide, PCC Representative / PCC TV, absent  
Lisa Derderian, City Manager Representative / KPAS, absent  
Beth Leyden, PUSD Representative / KLRN, present  
Chris Miller, PCAC COO / Arroyo, present

The Channel Managers scheduled a Zoom meeting this past week to discuss PEG-related needs, specifically a request Miller introduced regarding wrapping the two Pasadena Media vans with graphics. The proposed design is attached.

Via the verbal discussion between Miller and Leyden, with a subsequent email chain, the four channel managers agree on this project being a good use of PEG funding for Pasadena Media's marketing needs. While it was agreed that the benefits outweigh the negatives, the main concern raised regarded the potential increase in chances of theft when putting all of the messaging on the new electric van that currently stores our flypack when not in use. While the company is insured and that vehicle does have some anti-theft features, staff plans to add additional measures in the near future.

### **PEG CAPITAL FUND REQUEST NOT TO EXCEED \$6,200: PCAC request for custom branded vehicle wrap on two vans.**

Staff has conducted an informal selection process by soliciting quotes from at least three vendors for the items being purchased. Competitive bidding is not required pursuant to Pasadena Charter Section 1002(D), contracts under \$75,000, and Pasadena Municipal Code Section 4.08.045, contracts under \$25,000; and competitive selection is not required, pursuant to Pasadena Municipal Code Section 4.08.047, contracts under \$25,000.

It is recommended that the Board of Directors:

- A. Find that the proposed action is exempt from the California Environmental Quality Act ("CEQA") pursuant to State CEQA Guidelines Section 15061(b)(3) (Common Sense Exemption); and
- B. Authorize the Executive Director CEO to enter a contract, after informal selection pursuant to Pasadena Municipal Code Section 4.08.050, with LA Car Wrap for custom
- C. branded vehicle wrap on two vans in an amount not to exceed \$6,200.



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## Van Design Mock Up

### Driver Side



### Passenger Side



### Rear

