

EXTENDED TO MAY 15, 2025

CLIENT COPY

990

Form

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public Inspection

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

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

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	C Name of organization <b>OMBUDSMAN SERVICES OF SAN MATEO COUNTY, INC.</b>		D Employer identification number  <b>94-3397402</b>
	Doing business as		E Telephone number <b>650-780-5707</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ <b>5,432,294.</b>
	1455 MADISON AVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>REDWOOD CITY, CA 94061</b>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
F Name and address of principal officer: <b>ELYSE BRUMMER 1455 MADISON AVE, REDWOOD CITY, CA 94061</b>			H(c) Group exemption number
I 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			
J Website: <b>WWW.OSSMC.ORG</b>			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: <b>2001</b>
			M State of legal domicile: <b>CA</b>

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>TO MONITOR AND INVESTIGATE SUSPECTED ABUSE OF THE ELDERLY IN LONG-TERM CARE FACILITIES.</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	16
	6	Total number of volunteers (estimate if necessary)	6	29
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	80,910.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	790,114.	858,844.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	343,415.	80,910.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	114,954.	130,848.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,248,483.	1,070,602.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	784,381.	833,990.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	339,801.	309,785.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	1,124,182.	1,143,775.
	20	Total assets (Part X, line 16)	124,301.	-73,173.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	2,748,533.	2,802,565.
			51,391.	122,588.
		2,697,142.	2,679,977.	

## Part II Signature Block

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

Sign Here	Signature of officer		Date	
	ELYSE BRUMMER, EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	PEGGY H. CHEN		11/15/24	P00910398
	Firm's name	Firm's EIN		
	CGUCA LLP	27-0472389		
	Firm's address	Phone no. (510) 770-8680		
	46560 FREMONT BLVD. SUITE 403 FREMONT, CA 94538			

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

☒ Yes ☐ No

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

332001 12-21-23

Form 990 (2023)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

OMB No. 1545-0047

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

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

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

**Part I - Identification**

Type or Print  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. <b>OMBUDSMAN SERVICES OF SAN MATEO COUNTY, INC.</b>	Taxpayer identification number (TIN)  <b>94-3397402</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1455 MADISON AVE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>REDWOOD CITY, CA 94061</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**The books are in the care of **ELYSE BRUMMER****1455 MADISON AVE - REDWOOD CITY, CA 94061**Telephone No. **650-780-5702**Fax No. **650-364-5399**

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

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
☐ calendar year 20 \_\_\_\_ or  
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

**Part III Statement of Program Service Accomplishments**

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

☒

- 1 Briefly describe the organization's mission:  
**TO ACTIVELY PROVIDE ADVOCACY AND PURSUE ENHANCEMENT OF THE QUALITY OF LIFE FOR RESIDENTS OF LONG-TERM CARE FACILITIES IN THE SAN MATEO COUNTY.**
- 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 \$ **371,097.** Including grants of \$ ) (Revenue \$ )  
**COMPLAINT INVESTIGATION AND FACILITY MONITORING: STATE CERTIFIED OMBUDSMEN MONITOR FACILITIES FOR QUALITY OF CARE, QUALITY OF LIFE AND VIOLATION OF RESIDENTS' RIGHTS. IN 2023-2024 FISCAL YEAR, THE FOLLOWING FACILITIES WERE INCLUDED IN ITS JURISDICTION:**  
**16 NURSING HOMES,**  
**217 RESIDENTIAL CARE FACILITIES FOR THE ELDERLY,**  
**32 INTERMEDIATE CARE FACILITIES,**  
**23 ADULT DAY HEALTH CARE PROGRAMS,**  
**21 ADULT RESIDENTIAL FACILITIES FOR THE DEVELOPMENTALLY DISABLED,**  
**9 SOCIAL REHAB FACILITIES, (CONTINUED)**  
**TOTAL OF 419 FACILITIES WITH 9,025 RESIDENTS.**
- 4b (Code: ) (Expenses \$ **123,699.** Including grants of \$ ) (Revenue \$ )  
**RECRUITMENT AND TRAINING: THE PROGRAM PROVIDES TRAINING TO VOLUNTEERS TO OBTAIN AND MAINTAIN STATE CERTIFICATION. THE TRAINING PROGRAM INCLUDES 36 HOURS OF CLASSROOM TRAINING FOLLOWED BY AN INTERNSHIP PERIOD OF APPROXIMATELY 10 DAYS DUE TO THE COVID VIRUS. DURING THE INTERNSHIP, THE STUDENT OMBUDSMEN ARE PROVIDED WITH HANDS-ON GUIDANCE ON HOW TO MONITOR FACILITIES; ACCEPT, INVESTIGATE, AND DOCUMENT THEIR FINDINGS. IN ADDITION, WE PROVIDE 2 HOURS OF ON-GOING TRAINING FOR ALL OMBUDSMEN EACH MONTH. DURING FY 2023-2024 WE TRAINED AND CERTIFIED 6 NEW OMBUDSMEN WHO ACTIVELY JOINED OUR TEAM IN THE FIELD, BRINGING THE NUMBER UP TO 29 VOLUNTEER FIELD OMBUDSMEN ACTIVE IN THE PROGRAM.**  
**DURING THE YEAR, 29 STATE-CERTIFIED OMBUDSMEN PROVIDED A (CONTINUED)**
- 4c (Code: ) (Expenses \$ **123,699.** Including grants of \$ ) (Revenue \$ )  
**COMMUNITY EDUCATION AND ADVOCACY: OMBUDSMAN SERVICES CONTRIBUTE TO THE OVERALL HEALTH LITERACY OF RESIDENTS IN SAN MATEO COUNTY THROUGH ITS EDUCATIONAL OUTREACH. IN FY 2023-2024 WE ACCOMPLISHED THE FOLLOWING:**  
**- HELD 104 COMMUNITY EDUCATION EVENTS EDUCATING THE GENERAL PUBLIC ON LONG-TERM CARE, THE ROLE OF THE OMBUDSMAN AND OTHER RELATED ISSUES.**  
**- PROVIDED INDIVIDUAL CONSULTATION TO 930 PEOPLE SEEKING INFORMATION ON OUR SERVICES OR OTHER AGING ISSUES**  
**- CONDUCTED 10 IN-SERVICE EDUCATIONAL EVENTS FOR FACILITY STAFF AND PROVIDED 404 CONSULTATION HOURS TO STAFF MEMBERS.**
- 4d Other program services (Describe on Schedule O.)  
 (Expenses \$ including grants of \$ ) (Revenue \$ )
- 4e Total program service expenses **618,495.**

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

Form 990 (2023)

94-3397402

Page **3**

**Part IV Checklist of Required Schedules**

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



**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

Form 990 (2023)

94-3397402 Page 4

**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? If "Yes," complete Schedule I, Parts I and III	22	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? If "Yes," complete Schedule J	23	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	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? If "Yes," complete Schedule L, Part I	25b	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? If "Yes," complete Schedule L, Part II	26	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? If "Yes," complete Schedule L, Part III	27	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? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	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? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

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

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

Form 990 (2023)

94-3397402 Page 5

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	16	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
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).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<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?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	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.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

94-3397402 Page 6

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

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

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	8													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent		8												
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?														
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?														
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														
6 Did the organization have members or stockholders?														
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?														
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?														
b Each committee with authority to act on behalf of the governing body?														
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O														

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

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

**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 ☒ 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  
ELYSE BRUMMER - 650-780-5702  
1455 MADISON AVE, REDWOOD CITY, CA 94061





## Form 990 (2023)

Page 8

## Part VII

1X

1 Complete this table for your five best

$\frac{d}{dt} \left( \frac{\partial L}{\partial \dot{x}} \right) = \frac{\partial L}{\partial x}$

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

94-3397402 Page 9

**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>1 a</b> Federated campaigns	<b>1a</b>			
	<b>b</b> Membership dues	<b>1b</b>			
	<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>	623,851.		
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	234,993.		
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$		
	<b>h</b> <b>Total.</b> Add lines 1a-1f		858,844.		
<b>Program Service Revenue</b>	<b>2 a</b>	<b>Business Code</b>			
	<b>b</b>				
	<b>c</b>				
	<b>d</b>				
	<b>e</b>				
	<b>f</b> All other program service revenue				
	<b>g</b> <b>Total.</b> Add lines 2a-2f				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		79,348.	79,348.	
	<b>4</b> Income from investment of tax-exempt bond proceeds				
	<b>5</b> Royalties				
	<b>6 a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less: rental expenses	<b>6b</b>			
	<b>c</b> Rental income or (loss)	<b>6c</b>			
	<b>d</b> Net rental income or (loss)				
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Real (ii) Personal 4,362,654. 600.		
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	4,361,266. 426.		
	<b>c</b> Gain or (loss)	<b>7c</b>	1,388. 174.		
	<b>d</b> Net gain or (loss)		1,562.	1,562.	
	<b>8 a</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>9 a</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>10 a</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>11 a</b> IN KIND VOLUNTEERING	<b>Business Code</b>			
	<b>b</b>	900099	130,848.	130,848.	
	<b>c</b>				
	<b>d</b> All other revenue				
	<b>e</b> <b>Total.</b> Add lines 11a-11d		130,848.		
<b>12</b> <b>Total revenue.</b> See instructions		1,070,602.	130,848.	80,910.	0.

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

Form 990 (2023)

94-3397402 Page 10

**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 ☒ X

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	160,000.	78,992.	81,008.	
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	573,120.	282,983.	290,137.	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	37,041.	18,289.	18,752.	
10	Payroll taxes	63,829.	31,515.	32,314.	
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	16,000.		16,000.	
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 Sch O.)	130,848.	130,848.		
12	Advertising and promotion	4,585.	2,264.	2,321.	
13	Office expenses	5,005.	2,471.	2,534.	
14	Information technology				
15	Royalties				
16	Occupancy	12,000.		12,000.	
17	Travel	19,639.	9,697.	9,942.	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,004.		2,004.	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2,365.	1,168.	1,197.	
23	Insurance	9,595.	4,737.	4,858.	
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	<b>FUNDRAISING EVENTS</b>	48,389.	23,892.	24,497.	
b	<b>VOLUNTEER EXPENSE</b>	14,149.	14,149.	0.	
c	<b>COMPUTER &amp; SOFTWARE</b>	12,264.	6,055.	6,209.	
d	<b>PROFESSIONAL SERVICES-</b>	8,828.	0.	8,828.	
e	All other expenses	24,114.	11,435.	12,679.	
25	<b>Total functional expenses.</b> Add lines 1 through 24e	1,143,775.	618,495.	525,280.	0.
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

**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>	<b>1</b> Cash - non-interest-bearing		<b>1</b>	
	<b>2</b> Savings and temporary cash investments	170,634.	<b>2</b>	219,651.
	<b>3</b> Pledges and grants receivable, net	166,233.	<b>3</b>	131,210.
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges	9,595.	<b>9</b>	10,939.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 25,600.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 15,405.		
		11,407.	<b>10c</b>	10,195.
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11	2,390,664.	<b>12</b>	2,425,876.
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11	0.	<b>15</b>	4,694.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,748,533.	<b>16</b>	2,802,565.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	51,391.	<b>17</b>	46,074.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	0.	<b>19</b>	71,820.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	<b>25</b>	4,694.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	51,391.	<b>26</b>	122,588.
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		
<b>27</b> Net assets without donor restrictions			<b>27</b>	
<b>28</b> Net assets with donor restrictions			<b>28</b>	
<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>				
<b>29</b> Capital stock or trust principal, or current funds		0.	<b>29</b>	0.
<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		0.	<b>30</b>	0.
<b>31</b> Retained earnings, endowment, accumulated income, or other funds		2,697,142.	<b>31</b>	2,679,977.
<b>32</b> <b>Total net assets or fund balances</b>		2,697,142.	<b>32</b>	2,679,977.
<b>33</b> <b>Total liabilities and net assets/fund balances</b>	2,748,533.	<b>33</b>	2,802,565.	

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

Form 990 (2023)

94-3397402 Page 12

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,070,602.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,143,775.
3	Revenue less expenses. Subtract line 2 from line 1	3	-73,173.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,697,142.
5	Net unrealized gains (losses) on investments	5	79,028.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-23,020.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,679,977.

**Part XII Financial Statements and Reporting**

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

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

Form 990 (2023)



(Form 990)

Department of the Treasury  
Internal Revenue Service

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

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 OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

Employer identification number  
94-3397402

**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). \_\_\_\_\_

Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization 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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	885,011.	1017668.	946,176.	776,861.	883,844.	4509560.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	885,011.	1017668.	946,176.	776,861.	883,844.	4509560.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4.						4509560.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	885,011.	1017668.	946,176.	776,861.	883,844.	4509560.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	54,717.	47,043.	67,381.	61,274.	79,348.	309,763.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	123,716.	61,033.	89,634.	114,954.	130,848.	520,185.
11 <b>Total support.</b> Add lines 7 through 10						5339508.

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

12

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**

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	84.46	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	83.90	%
16a <b>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"/>
17a <b>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"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 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.) .....						

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

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<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.		

**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>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.		

**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).		

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

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

**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>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>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>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.			



**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).

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

**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 Total annual distributions. 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 2023 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 Total 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 Excess distributions carryover to 2024. 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.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:****IN-KIND PROGRAM INCOME**

2019 AMOUNT: \$ 120,334.

2020 AMOUNT: \$ 61,033.

2021 AMOUNT: \$ 89,634.

2022 AMOUNT: \$ 114,954.

2023 AMOUNT: \$ 130,848.

**MISCELLANEOUS INCOME**

2019 AMOUNT: \$ 3,382.

**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

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

Employer identification number

94-3397402

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 foundationCheck 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 1/3% 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).

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

Schedule B (Form 990) (2023)

Name of organization <b>OMBUDSMAN SERVICES OF SAN MATEO COUNTY, INC.</b>	Employer identification number <b>94-3397402</b>
---	---

**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	COUNTY OF SAN MATEO 330 W 20TH AVE SAN MATEO, CA 94403	\$ 582,548.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CITY OF SOUTH SAN FRANCISCO 400 GRAND AVE SOUTH SAN FRANCISCO, CA 94080	\$ 18,933.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	PENINSULA HEALTH CARE DISTRICT 1783 EL CAMINO REAL BURLINGAME, CA 94010	\$ 70,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	SEQUOIA HEALTH CARE 525 VETERANS BLVD REDWOOD CITY, CA 94063	\$ 85,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	WOODLAWN FOUNDATION 901 SNEATH LANE, SUITE 115 SAN BRUNO, CA 94066	\$ 35,000.	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.)





Name of organization

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

Employer identification number

94-3397402

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

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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

OMB No. 1545-0047

**2023**Open to Public  
InspectionName of the organization **OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**Employer identification number  
**94-3397402****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

4 Number of states where property subject to conservation easement is located .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

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

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

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

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.

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

(i) Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
(ii) Assets included in Form 990, Part X .....	\$ .....

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

a Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
b Assets included in Form 990, Part X .....	\$ .....

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition  
b ☐ Scholarly research  
c ☐ Preservation for future generations  
d ☐ Loan or exchange program  
e ☐ Other \_\_\_\_\_

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

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

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

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

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

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

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

(i) Unrelated organizations?

(ii) Related organizations?

	Yes	No
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.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		25,600.	15,405.	10,195.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				10,195.

**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) INVESTMENT IN EQUITY		
(B) SECURITIES	2,425,876.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	2,425,876.	

**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)		
Total. (Col. (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)	
Total. (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) LEASE LIABILITIES - CURRENT	1,332.
(3) LEASE LIABILITIES - NONCURRENT	3,362.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	4,694.

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.

1	Total revenue, gains, and other support per audited financial statements	1	1,126,610.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	79,028.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	79,028.
3	Subtract line 2e from line 1	3	1,047,582.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	23,020.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	23,020.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,070,602.

## 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.

1	Total expenses and losses per audited financial statements .....	1	1,143,775.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities .....	2a	
b	Prior year adjustments .....	2b	
c	Other losses .....	2c	
d	Other (Describe in Part XIII.) .....	2d	
e	Add lines 2a through 2d .....	2e	0.
3	Subtract line 2e from line 1 .....	3	1,143,775.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b	Other (Describe in Part XIII.) .....	4b	
c	Add lines 4a and 4b .....	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	1,143,775.

## 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.

[illegible]

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization  
**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

Employer identification number  
**94-3397402**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	X
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan?	<b>4b</b>	X
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	<b>4c</b>	X
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization?	<b>5a</b>	X
<b>b</b> Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	X
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization?	<b>6a</b>	X
<b>b</b> Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	X
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.	<b>7</b>	X
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	<b>8</b>	X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

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

Schedule J (Form 990) 2023



OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

94-3397402

Part III Supplemental Information

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

Lined area for supplemental information.

**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

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

Employer identification number  
94-3397402

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

OMBUDSMEN MADE A TOTAL OF 4,643 VISITS TO THE FACILITIES AND  
INVESTIGATED AND CLOSED 687 CASES ENCOMPASSING 735 COMPLAINTS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

TOTAL OF 3,737 VOLUNTEER HOURS OVER THE ONE-YEAR PERIOD, VALUED AT  
ABOUT \$130,848. IN ADDITION, WE PROVIDED 12 TWO-HOUR TRAINING SESSIONS  
THROUGHOUT THE YEAR TO ALL OMBUDSMEN WHO MUST ATTEND 18 HOURS OF  
ONGOING TRAINING EACH YEAR TO MAINTAIN STATE CERTIFICATION.

FORM 990, PART VI, SECTION A, LINE 7A:

POTENTIAL BOARD MEMBERS ARE TYPICALLY RECOMMENDED BY THOSE SERVING ON THE  
BOARD. THERE IS A PROCESS WHICH INCLUDES AN INTERVIEW BY THE BOARD BEFORE  
THE NEW MEMBER IS VOTED IN BY A SIMPLE MAJORITY OF BOARD MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 WILL BE REVIEWED BY EXECUTIVE DIRECTOR AND TREASURER OF THE  
ORGANIZATION BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION OF THE ORGANIZATION'S EXECUTIVE DIRECTOR OR TOP MANAGEMENT  
OFFICIAL ALWAYS NEED TO BE APPROVED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL  
STATEMENT IS AVAILABLE TO PUBLIC UPON REQUEST.

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

Schedule O (Form 990) 2023

Name of the organization OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

Employer identification number  
94-3397402

FORM 990, PART IX, LINE 11G, OTHER FEES:

IN KIND VOLUNTEERING:

PROGRAM SERVICE EXPENSES 130,848.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 130,848.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 130,848.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
50	COMPUTER	08/30/16	200DB	5.00	MC	17	364.			182.	182.	182.		0.	182.
51	COMPUTER	06/27/17	200DB	5.00	MC	17	1,017.			509.	508.	508.		0.	508.
52	COMPUTER	05/01/18	200DB	5.00	HY	17	745.			745.				0.	
53	COMPUTER	07/13/17	200DB	5.00	HY	17	816.			408.	408.	408.		0.	408.
54	COMPUTER	07/27/17	200DB	5.00	HY	17	913.			457.	456.	456.		0.	456.
58	COMPUTER	03/01/18	200DB	5.00	HY	17	2,175.			2,175.				0.	
59	CABINETS	01/03/18	200DB	7.00	HY	17	455.			455.				0.	
62	HP PRINTER	10/31/18	200DB	7.00	HY	17	98.			98.				0.	
63	ARTICULATE OFFICE CHAIR	02/13/19	200DB	7.00	HY	17	147.			147.				0.	
64	COMPUTER & MONITOR	08/01/18	200DB	5.00	HY	17	636.			636.				0.	
65	MONITOR	03/01/18	200DB	5.00	HY	17	213.			213.				0.	
66	MONITOR	03/01/18	200DB	5.00	HY	17	212.			212.				0.	
68	PRINTER	10/21/17	200DB	7.00	HY	17	166.				166.	140.		17.	157.
69	SOMA FORM TASK CHAIR (BERNIE)	03/24/20	200DB	7.00	MC	17	600.			600.				0.	
73	MONITOR	08/08/19	200DB	5.00	MC	17	104.			104.				0.	
75	OFFICE EQUIPMENT (10 WEBCAMS)	06/30/20	200DB	7.00	MC	17	1,980.			1,980.				0.	
77	MONITOR	10/23/20	200DB	5.00	MC	17	180.			180.				0.	
78	EXTERNAL SPEAKER	08/01/20	200DB	7.00	MC	17	29.			29.				0.	

328111 04-01-23

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone



## 2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction in Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
79	HEADSETS	06/30/21	200DE	7.00	MC	17	750.			750.				0.	
80	(D) COMPUTER	03/04/21	200DE	7.00	MC	17	1,108.			1,108.				0.	
82	WORKSTATIONS	06/01/21	200DE	7.00	MC	17	6,840.			6,840.				0.	
84	WALL SHELF	06/04/21	200DE	7.00	MC	17	310.			310.				0.	
85	CHAIR	07/21/21	200DE	7.00	HY	17	66.			66.				0.	
86	CHAIR	07/21/21	200DE	7.00	HY	17	121.			121.				0.	
87	LAPTOP	10/01/21	200DE	5.00	HY	17	525.			525.				0.	
88	PRINTER	03/08/22	200DE	5.00	HY	17	398.			398.				0.	
89	3 KEYBOARD TRAYS	10/08/21	200DE	7.00	HY	17	1,109.			1,109.				0.	
90	PRINTER	02/12/18	200DE	7.00	HY	17	109.				109.	109.		0.	109.
91	CABINET	06/08/21	200DE	7.00	HY	17	353.				353.	353.		0.	353.
92	MONITOR	05/26/14	200DE	5.00	HY	17	121.				121.	121.		0.	121.
93	MOBILE FILE PEDESTALS	06/01/21	200DE	7.00	HY	17	775.			775.				0.	
94	LAPTOP	07/14/23	200DE	5.00	MC	19E	748.			598.	150.			651.	53.
95	LAPTOP	06/10/24	200DE	5.00	MC	19E	831.			499.	332.			516.	17.
45	COMPUTER	07/30/14	200DE	5.00	MC	17	1,295.				1,295.	1,295.		0.	1,295.
49	COMPUTER	07/28/15	200DE	5.00	HY	17	399.				399.	399.		0.	399.
* 990 PAGE 10 TOTAL							26,708.			22,229.	4,479.	3,971.		1,184.	4,058.

320111 04-01-23

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

## FORM 990 PAGE 10

290

328111 04-01-23

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form 4562

Depreciation and Amortization  
(Including Information on Listed Property) 990

OMB No. 1545-0172

2023

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

FORM 990 PAGE 10

94-3397402

**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	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
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	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	1,097.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**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	17.
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		482.	5 YRS.	MQ	200DB	70.
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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			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	Total. 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 instr.	22	1,184.
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	

**OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.**

Form 4562 (2023)

94-3397402 Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the Instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the Instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year:					
43 Amortization of costs that began before your 2023 tax year					43
44 <b>Total.</b> Add amounts in column (f). See the Instructions for where to report					44

## Forms included in Electronic Filing

Form 990/990-EZ/990-PF	Form 990-T
<p data-bbox="164 279 732 310">EXPORTED ON 11/03/2024 23:20:38</p> <p data-bbox="164 338 380 401">FORM 990 FORM 4562(1)</p>	

TAXABLE YEAR

2023

California Exempt Organization  
Annual Information Return

328941 12-26-23

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

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

California corporation number

2332087

Additional information. See instructions.

FEIN

94-3397402

Street address (suite or room)

1455 MADISON AVE

PMB no.

City

REDWOOD CITY

State

CA

ZIP code

94061

Foreign country name

Foreign province/state/county

Foreign postal code

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

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	4,573,450	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	858,844	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	5,432,294	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6	4,361,692	00
	7	Total costs. Add line 5 and line 6	7	4,361,692	00
	8	Total gross income. Subtract line 7 from line 4	8	1,070,602	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	1,143,775	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-73,173	00
Payments	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		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	EXECUTIVE DIRE	Date	650-780-5702	
Paid Preparer's Use Only	Preparer's signature	11/5/24	Check if self-employed	P00910398	
	Firm's name (or yours, if self-employed) and address	CGUCPA LLP 46560 FREMONT BLVD. SUITE 403 FREMONT, CA 94538	Firm's FEIN	27-0472389	
			Telephone	(510) 770-8680	
		May the FTB discuss this return with the preparer shown above? See instructions	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	

**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.

328951 12-26-23

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash .....		170,634		• 219,651
2	Net accounts receivable .....				•
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 ..... STMT 6		2,390,664		• 2,425,876
10	a Depreciable assets .....	25,129		25,600	
	b Less accumulated depreciation .....	13,722	11,407	15,405	10,195
11	Land .....				•
12	Other assets ..... STMT 7		175,828		• 146,843
13	Total assets .....		2,748,533		2,802,565
Liabilities and net worth					
14	Accounts payable .....		51,391		• 46,074
15	Contributions, gifts, or grants payable .....				•
16	Bonds and notes payable .....				•
17	Mortgages payable .....				•
18	Other liabilities ..... STMT 8				76,514
19	Capital stock or principal fund .....				•
20	Paid-in or capital surplus. Attach reconciliation ...				•
21	Retained earnings or income fund .....		2,697,142		• 2,679,977
22	Total liabilities and net worth .....		2,748,533		2,802,565

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

\* SEE STATEMENT



CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
COUNTY OF SAN MATEO	330 W 20TH AVE SAN MATEO, CA 94403		582,548.
ATKINSON FOUNDATION	1660 BUSH ST, SUITE 300 SAN FRANCISCO, CA 94109		15,000.
CITY OF SOUTH SAN FRANCISCO	400 GRAND AVE SOUTH SAN FRANCISCO, CA 94080		18,933.
CITY OF MENLO PARK	701 LAUREL STREET MENLO PARK, CA 94025		6,500.
PENINSULA HEALTH CARE DISTRICT	1783 EL CAMINO REAL BURLINGAME, CA 94010		70,000.
SEQUOIA HEALTH CARE	525 VETERANS BLVD REDWOOD CITY, CA 94063		85,000.
WOODLAWN FOUNDATION	901 SNEATH LANE, SUITE 115 SAN BRUNO, CA 94066		35,000.
CITY OF SAN MATEO	330 W 20TH AVE SAN MATEO, CA 94403		12,900.
TOUCHPOINT FOUNDATION	171 MAIN STREET, #254 LOS ALTOS, CA 94022		5,000.
DEACON CHARITABLE FOUNDATION	7745 GREENBACK LANE, SUITE 250 CITRUS HEIGHTS, CA 95610		8,000.
TOTAL INCLUDED ON LINE 3			838,881.

CA 199	GROSS AMOUNT FROM SALE OF ASSETS	STATEMENT	2
--------	----------------------------------	-----------	---

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
CHARLES SCHWAB INVESTMENT			PURCHASED
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE
	GROSS SALES PRICE		
	4,361,266.	0.	0.
			4,362,654.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
SALE OF EQUIPMENT	03/04/21	02/12/24	PURCHASED
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE
	GROSS SALES PRICE		
NAME OF BUYER			
CAROL FARRELL	1,108.	682.	0.
			600.
TOTAL TO FORM 199, PAGE 2, LN 6	4,362,374.	682.	0.
			4,363,254.

CA 199	OTHER INCOME	STATEMENT	3
--------	--------------	-----------	---

DESCRIPTION	AMOUNT
IN KIND VOLUNTEERING	130,848.
TOTAL TO FORM 199, PART II, LINE 7	130,848.

---

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT	4
--------	--	-----------	---

---

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
ELYSE BRUMMER 315 SEQUOIA AVE REDWOOD CITY, CA 94061	EXECUTIVE DIRECTOR 40.00	160,000.
MONIKA LEE 3021 HACIENDA ST SAN MATEO, CA 94403	VICE PRESIDENT 2.50	0.
BOB MONTEVALDO 544 NEVADA AVE SAN MATEO, CA 94402	SECRETARY/TREASURER 2.50	0.
DAVID COWELL 369 JULES AVE SAN FRANCISCO, CA 94112	DIRECTOR 2.50	0.
SUSAN HOUSTON 821 BAYWATER AVE BURLINGAME, CA 94010	DIRECTOR 2.50	0.
MITCHELL BAILEY 3401 CSM DRIVE SAN MATEO, CA 94402	PRESIDENT 2.50	0.
CHET LEXVOLD 221 GRAND BLVD SAN MATEO, CA 94401	DIRECTOR 2.50	0.
SHARMIN NABI 221 GRAND BLVD SAN MATEO, CA 94401	DIRECTOR 2.50	0.
ELOISA BRIONES 2801 SHERWOOD DR SAN BRUNO, CA 94066	DIRECTOR 2.50	0.
TOTAL TO FORM 199, PART II, LINE 11		160,000.

CA 199	OTHER EXPENSES	STATEMENT	5
DESCRIPTION		AMOUNT	
FUNDRAISING EVENTS		48,389.	
VOLUNTEER EXPENSE		14,149.	
COMPUTER & SOFTWARE		12,264.	
PROFESSIONAL SERVICES-		8,828.	
OTHER EMPLOYEE BENEFITS		37,041.	
ACCOUNTING FEES		16,000.	
OTHER PROFESSIONAL FEES		130,848.	
ADVERTISING AND PROMOTION		4,585.	
OFFICE EXPENSES		5,005.	
TRAVEL		19,639.	
CONFERENCES AND CONVENTIONS		2,004.	
INSURANCE		9,595.	
ALL OTHER EXPENSES		24,114.	
TOTAL TO FORM 199, PART II, LINE 17		332,461.	

CA 199	OTHER INVESTMENTS	STATEMENT	6
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
INVESTMENT IN EQUITY SECURITIES	2,390,664.	2,425,876.	
TOTAL TO FORM 199, SCHEDULE L, LINE 9	2,390,664.	2,425,876.	

CA 199	OTHER ASSETS	STATEMENT	7
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PLEDGES AND GRANTS RECEIVABLE	166,233.	131,210.	
PREPAID EXPENSES AND DEFERRED CHARGES	9,595.	10,939.	
RIGHT-OF-USE ASSETS	0.	4,694.	
TOTAL TO FORM 199, SCHEDULE L, LINE 12	175,828.	146,843.	

---

CA 199	OTHER LIABILITIES	STATEMENT	8
--------	-------------------	-----------	---

---

DESCRIPTION	BEG. OF YEAR	END OF YEAR
LEASE LIABILITIES - CURRENT	0.	1,332.
LEASE LIABILITIES - NONCURRENT	0.	3,362.
DEFERRED REVENUE	0.	71,820.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	0.	76,514.

---

---

CA 199	DEDUCTIONS IN THIS RETURN NOT CHARGED AGAINST BOOK INCOME THIS YEAR	STATEMENT	9
--------	--	-----------	---

---

DESCRIPTION	AMOUNT
DEPRECIATION	1,181.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 8	1,181.

---

2023

Corporation Depreciation  
and Amortization

3885

Attach to Form 100 or Form 100W.

FORM 199

FEIN 94-3397402

Corporation name

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.

California corporation number

2332087

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

1 Maximum deduction under IRC Section 179 for California	1	\$25,000
2 Total cost of IRC Section 179 property placed in service	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property (elected IRC Section 179 cost)	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from prior taxable years	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12	13	

## Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&amp;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							
SEE STATEMENT 10		26,708.	17,283.				
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)	15					2,365	

## 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)	16	2,365
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	1,184
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.)	18	1,181

## 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)	20					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44	21					
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	22					

CA 3885 DEPRECIATION STATEMENT 10

ASSET NO. / DESCRIPTION	DATE IN SERVICE	COST OR BASIS	PRIOR DEPR	METHOD	LIFE	DEPRE- CIATION	BONUS
45 COMPUTER	07/30/14	1,295.	1,193.	200DB	5.00	0.	
49 COMPUTER	07/28/15	399.	367.	200DB	5.00	0.	
50 COMPUTER	08/30/16	364.	334.	200DB	5.00	0.	
51 COMPUTER	06/27/17	1,017.	940.	200DB	5.00	0.	
52 COMPUTER	05/01/18	745.	685.	200DB	5.00	0.	
53 COMPUTER	07/13/17	816.	752.	200DB	5.00	0.	
54 COMPUTER	07/27/17	913.	841.	200DB	5.00	0.	
58 COMPUTER	03/01/18	2,175.	1,996.	200DB	5.00	0.	
59 CABINETS	01/03/18	455.	383.	200DB	7.00	21.	
62 HP PRINTER	10/31/18	98.	77.	200DB	7.00	6.	
63 ARTICULATE OFFICE CHAIR	02/13/19	147.	113.	200DB	7.00	10.	
64 COMPUTER & MONITOR	08/01/18	636.	584.	200DB	5.00	2.	
65 MONITOR	03/01/18	213.	195.	200DB	5.00	0.	
66 MONITOR	03/01/18	212.	194.	200DB	5.00	0.	
68 PRINTER	10/21/17	166.	135.	200DB	7.00	9.	
69 SOMA FORM TASK CHAIR (BERNIE)	03/24/20	600.	397.	200DB	7.00	58.	
73 MONITOR	08/08/19	104.	90.	200DB	5.00	6.	
75 OFFICE EQUIPMENT (10 WEBCAMS)	06/30/20	1,980.	1,259.	200DB	7.00	206.	
77 MONITOR	10/23/20	180.	133.	200DB	5.00	19.	
78 EXTERNAL SPEAKER	08/01/20	29.	18.	200DB	7.00	3.	
79 HEADSETS	06/30/21	750.	367.	200DB	7.00	109.	
80 COMPUTER	03/04/21	1,108.	597.	200DB	7.00	85.	
82 WORKSTATIONS	06/01/21	6,840.	3,434.	200DB	7.00	973.	

84 WALL SHELF	06/04/21	310.	156.	200DB	7.00	44.
85 CHAIR	07/21/21	66.	31.	200DB	7.00	10.
86 CHAIR	07/21/21	121.	57.	200DB	7.00	18.
87 LAPTOP	10/01/21	525.	305.	200DB	5.00	88.
88 PRINTER	03/08/22	398.	191.	200DB	5.00	83.
89 3 KEYBOARD TRAYS	10/08/21	1,109.	487.	200DB	7.00	178.
90 PRINTER	02/12/18	109.	109.	200DB	5.00	0.
91 CABINET	06/08/21	353.	353.	200DB	7.00	0.
92 MONITOR	09/26/14	121.	121.	200DB	5.00	0.
93 MOBILE FILE PEDESTALS	06/01/21	775.	389.	200DB	7.00	110.
94 LAPTOP	07/14/23	748.		200DB	5.00	299.
95 LAPTOP	06/10/24	831.		200DB	5.00	28.
TOTAL TO FORM 3885		26,708.	17,283.			2,365.



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.

OMBUDSMAN SERVICES OF  
SAN MATEO COUNTY, INC.  
Name of Organization

List all DBAs and names the organization uses or has used

1455 MADISON AVE

Address (Number and Street)

REDWOOD CITY, CA 94061

City or Town, State, and ZIP Code

650-780-5707

Telephone Number

OSSMC@SBCGLOBAL.NET

E-mail Address

Check if:

- ☐ Change of address  
☐ Amended report  
☐ Organization requests email notifications

State Charity Registration Number 118758

Corporation or Organization No.

Federal Employer ID No. 94-3397402

### 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 07/01/2023 ending 06/30/2024 ) list:

Total Revenue (including noncash contributions) \$ 1,070,602 Noncash Contributions \$ 0 Total Assets \$ 2,802,565  
Program Expenses \$ 618,495 Total Expenses \$ 1,143,775

#### 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.

ELYSE BRUMMER

EXECUTIVE DIRECTOR

Signature of Authorized Agent

Printed Name

Title

Date