

2022 Exempt Return
prepared for:

Life Skills Training & Educational
Programs, Inc.
3247 Ramos Circle
Sacramento, CA 95827

Grant Bennett Associates
10850 Gold Center Dr Ste 260
Rancho Cordova, CA 95670-5143

Grant Bennett Associates

A PROFESSIONAL CORPORATION

September 29, 2023

CONFIDENTIAL

Life Skills Training & Educational
Programs, Inc.
3247 Ramos Circle
Sacramento, CA 95827

Dear Client:

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

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

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

Federal Filing Instructions

Your Form 990 for the year ended 12/31/22 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

Grant Bennett Associates
10850 Gold Center Dr Ste 260
Rancho Cordova, CA 95670-5143

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

California Form 199 Filing Instructions

Your Form 199 for the tax year ended 12/31/22 shows no balance due.

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

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

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

California Form RRF-1 Filing Instructions

Your Form RRF-1 for the tax year ended 12/31/22 shows a balance due of \$400. The return should be signed and dated on Page 1 by an officer representing the organization. Include a check payable to the Department of Justice in the amount of \$400. Write "E.I.N. 33-0720982, RRF-1 Balance Due for the year ended 12/31/22" on the check. Mail the return by November 15, 2023 to:

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

A copy of the federal return should be attached and sent with the registration renewal.

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

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

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

Sincerely,

Grant Bennett Associates

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning, 2022, and ending, 20

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.

EIN or SSN

33-0720982

Name and title of officer or person subject to tax **BETH SOUTHORN
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	14,399,565
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **GRANT BENNETT ASSOCIATES** to enter my PIN **06009** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **09/29/23**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

68564450456
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **MICHAEL R MARUCHEAU** Date **09/29/23**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

A For the 2022 calendar year, or tax year beginning, and ending

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC. D Employer identification number: 33-0720982. E Telephone number: 916-965-0110. G Gross receipts \$: 14,495,754.

F Name and address of principal officer: BETH SOUTHORN, 3247 RAMOS CIRCLE, SACRAMENTO, CA 95827. H(a) Is this a group return for subordinates? Yes [X] No. H(b) Are all subordinates included? Yes [] No.

I Tax-exempt status: [X] 501(c)(3) [] 501(c) () (insert no.) [] 4947(a)(1) or [] 527. J Website: LIFESTEPSUSA.ORG. H(c) Group exemption number.

K Form of organization: [X] Corporation [] Trust [] Association [] Other. L Year of formation: 1996. M State of legal domicile: CA.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... TO FOSTER, SPONSOR AND PROVIDE EDUCATIONAL AND SOCIAL PROGRAMS... 3 Number of voting members... 8. 4 Number of independent voting members... 7. 5 Total number of individuals employed... 348. 6 Total number of volunteers... 20. 7a Total unrelated business revenue... 0. 7b Net unrelated business taxable income... 0. 8 Contributions and grants... 2,293,205. 9 Program service revenue... 11,376,825. 10 Investment income... 138,684. 11 Other revenue... 93. 12 Total revenue... 13,808,807. 13 Grants and similar amounts paid... 365,350. 14 Benefits paid... 0. 15 Salaries, other compensation... 8,628,243. 16a Professional fundraising fees... 102,504. 17 Other expenses... 1,529,842. 18 Total expenses... 10,523,435. 19 Revenue less expenses... 3,285,372. 20 Total assets... 14,444,310. 21 Total liabilities... 445,554. 22 Net assets or fund balances... 13,998,756.

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: BETH SOUTHORN, EXECUTIVE DIRECTOR. Date.

Paid Preparer Use Only: Print/Type preparer's name: MICHAEL R MARUCHEAU. Preparer's signature: MICHAEL R MARUCHEAU. Date: 09/29/23. Check self-employed [] if PTIN: P01250456. Firm's name: GRANT BENNETT ASSOCIATES. Firm's EIN: 94-2692073. Firm's address: 10850 GOLD CENTER DR STE 260, RANCHO CORDOVA, CA 95670-5143. Phone no.: 916-922-5109.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO FOSTER, SPONSOR AND PROVIDE EDUCATIONAL AND SOCIAL PROGRAMS DESIGNED TO STRENGTHEN FAMILIES, WITH A FOCUS ON LIFE SKILLS TRAINING, EDUCATION AND SUPPORTIVE SERVICES FOR CHILDREN, ADULTS AND SENIORS.

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 \$ **10,655,215** including grants of \$ **306,532**) (Revenue \$ **13,848,839**)
TO FOSTER, SPONSOR, AND PROVIDE EDUCATIONAL AND SOCIAL PROGRAMS DESIGNED TO STRENGTHEN FAMILIES, WITH A FOCUS ON LIFE SKILLS TRAINING, EDUCATION AND SUPPORTIVE SERVICES FOR CHILDREN, ADULTS AND SENIORS.

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

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

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

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

4e Total program service expenses **10,655,215**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		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	2a	348		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			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?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see 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	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 8, 1b, 7, Yes, No. Rows include questions about voting members, family relationships, management delegation, and documentation.

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

Table with 5 columns: Question, 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review.

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.
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

JENNIFER KOLANDER
SACRAMENTO

3247 RAMOS CIRCLE

CA 95827

916-965-0110

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BETH SOUTHORN EXECUTIVE DIRECTOR	40.00 0.00			X				216,592	0	9,239
(2) JODY MCKAY CFO	40.00 0.00					X		181,639	0	1,653
(3) PAMELA MOORE EMPLOYEE	40.00 0.00					X		142,115	0	8,851
(4) CRAIG GILLETT CONTRACT FACILITATOR	20.00 0.00			X				125,000	0	0
(5) ANN ELIAS EMPLOYEE	40.00 0.00					X		122,698	0	0
(6) BRUCE KUBAN EMPLOYEE	40.00 0.00					X		112,112	0	0
(7) JONATHAN GABRIEL, ESQ DIRECTOR	1.00 0.00	X						0	0	0
(8) LISA GUTIERREZ DIRECTOR	1.00 0.00	X						0	0	0
(9) FARRELL J. HIRSCH DIRECTOR	1.00 0.00	X						0	0	0
(10) DR. LILI KIM DIRECTOR	1.00 0.00	X						0	0	0
(11) GREGORY J. POPOVICH DIRECTOR	1.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) KENNETH S. ROBERTSON	1.00									
SECRETARY/VP	0.00	X		X				0	0	
(13) BARBARA VALIENTE	1.00									
TREASURER	0.00	X		X				0	0	
1b Subtotal								900,156		19,743
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								900,156		19,743

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	425,982				
	g Noncash contributions included in lines 1a-1f	1g	\$ 37,290				
	h Total. Add lines 1a-1f		425,982				
Program Service Revenue			Business Code				
	2a SOCIAL SVC PROGRAM FEES		900099	13,848,839	13,848,839		
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			13,848,839				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		78,548			78,548	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal				
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other	113,441			
		b Less: cost or other basis and sales exps.	7b	96,189			
	c Gain or (loss)	7c	17,252				
	d Net gain or (loss)			17,252		17,252	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a OTHER INCOME		900099	28,944		28,944	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			28,944				
12 Total revenue. See instructions			14,399,565	13,848,839	0	124,744	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	306,532	306,532		
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	353,183	125,000	228,183	
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	9,067,096	7,773,898	1,224,832	68,366
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	25,520	18,199	7,321	
9 Other employee benefits	471,651	395,292	72,771	3,588
10 Payroll taxes	702,816	595,011	103,516	4,289
11 Fees for services (nonemployees):				
a Management				
b Legal	2,520	2,520		
c Accounting	19,292	14,789	1,165	3,338
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	97,268	66,336	30,932	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	305,838	276,152	13,919	15,767
12 Advertising and promotion	52			52
13 Office expenses	134,112	104,935	28,444	733
14 Information technology	49,856	37,273	7,714	4,869
15 Royalties				
16 Occupancy	147,001	87,546	59,455	
17 Travel	200,947	181,250	19,242	455
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	62,357	46,593	15,709	55
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	71,198		71,198	
23 Insurance	182,907	173,977	8,525	405
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 RESIDENT SERVICES REIMBUR	340,298	340,298		
b				
c				
d				
e All other expenses	112,832	109,614	2,631	587
25 Total functional expenses. Add lines 1 through 24e	12,653,276	10,655,215	1,895,557	102,504
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1,390,626	1	689,774
	2	Savings and temporary cash investments	4,824,849	2	6,580,913
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	958,334	4	1,329,096
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	191,378	9	207,779
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,527,452		
	b	Less: accumulated depreciation	524,303	10c	1,003,149
	11	Investments—publicly traded securities	6,004,776	11	5,435,307
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	14,444,310	16	15,246,018	
Liabilities	17	Accounts payable and accrued expenses	261,692	17	287,060
	18	Grants payable		18	
	19	Deferred revenue	28,914	19	35,756
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	9,648	24	2,950
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	145,300	25	163,530
	26	Total liabilities. Add lines 17 through 25	445,554	26	489,296
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	13,192,114	27	13,870,008
	28	Net assets with donor restrictions	806,642	28	886,714
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	13,998,756	32	14,756,722	
33	Total liabilities and net assets/fund balances	14,444,310	33	15,246,018	

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	14,399,565
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,653,276
3	Revenue less expenses. Subtract line 2 from line 1	3	1,746,289
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,998,756
5	Net unrealized gains (losses) on investments	5	-988,321
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-2
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,756,722

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
2b	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	
2c	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
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.

Employer identification number

33-0720982

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

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

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

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

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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

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 2022 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2021 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,525,465	1,670,286	1,768,364	2,293,205	425,982	7,683,302
2 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	7,965,725	8,573,936	9,115,462	11,376,825	13,848,839	50,880,787
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	9,491,190	10,244,222	10,883,826	13,670,030	14,274,821	58,564,089
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						58,564,089

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	9,491,190	10,244,222	10,883,826	13,670,030	14,274,821	58,564,089
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	117,459	105,054	66,031	138,684	78,548	505,776
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	117,459	105,054	66,031	138,684	78,548	505,776
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on		1,866			27,944	29,810
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	8,260					8,260
13 Total support. (Add lines 9, 10c, 11, and 12.)	9,616,909	10,351,142	10,949,857	13,808,714	14,381,313	59,107,935
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	99.08 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	99.07 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	1 %

- 19a 33 1/3% support tests—2022.** 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—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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	Minimum Asset Amount (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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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— <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

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

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

PART III, LINE 12 - OTHER INCOME DETAIL

MISCELLANEOUS	\$	8,260
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**Schedule B
(Form 990)****Schedule of Contributors**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceAttach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.**2022**

Name of the organization

**LIFE SKILLS TRAINING & EDUCATIONAL
PROGRAMS, INC.**

Employer identification number

33-0720982

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) (2022)

Name of organization

LIFE SKILLS TRAINING & EDUCATIONAL

Employer identification number

33-0720982

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	AMCAL MULTI HOUSING, INC 30141 AGOURA ROAD, SUITE 100 AGOURA HILLS CA 91301	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CAPITAL CITY DRYWALL, INC 6525 32ND STREET, SUITE B-1 NORTH HIGHLANDS CA 95660	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CITI BUSINESS SERVICES 3800 CITIBANK CENTER DR. G-3-4 TAMPA FL 33610	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	IMPERIAL SHADE AND VENETIAN BLIND CO 4362 S. BROADWAY LOS ANGELES CA 90037-2797	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	JPMORGAN CHASE & CO 300 S. GRAND AVENUE, SUITE 300 LOS ANGELES CA 90071	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	MUFG UNION BANK 1901 AVENUE OF THE STARS, SUITE 600 LOS ANGELES CA 90067	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

LIFE SKILLS TRAINING & EDUCATIONAL

Employer identification number

33-0720982

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
7	US BANK FOUNDATION P.O. BOX 8857 PRINCETON NJ 08543-8857	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	USA PROPERTIES FUND, INC. 3200 DOUGLAS BLVD SUITE 200 ROSEVILLE CA 95661	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	SULLIVAN CURTIS MONROE 1920 MAIN STREET, SUITE 600 IRVINE CA 92614	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	REBECCA BROWN THOMPSON U.S. EMBASSY - PAS P.O. BOX 9000 BROWNSVILLE TX 78520	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	PIZZA HUT (SACRAMENTO-FLORIN RD) 8324 ELK GROVE FLORIN ROAD ELK GROVE CA 95829	\$ 6,049	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
12	BETH MULLEN 2701 F STREET SACRAMENTO CA 95816	\$ 10,192	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

LIFE SKILLS TRAINING & EDUCATIONAL

Employer identification number

33-0720982

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
13	ALTA FINISH & STAIR, INC. 12625 FREDERICK ST. STE. 15290 MORENO VALLEY CA 92553	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	AVENUE RESIDENTIAL 901 5TH AVENUE, SUITE 3000 SEATTLE WA 98164	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	COOPER HOUSING INSTITUTE 17782 SKYPARK CIRCLE IRVINE CA 92625	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	SILICON VALLEY BANK 3003 TASMAN DR. SANTA CLARA CA 95054	\$ 12,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	KRISPY KREME 3247 RAMOS CIRCLE SACRAMENTO CA 95827	\$ 16,763	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
18	SANDAG 401 B STREET, SUITE 800 SAN DIEGO CA 92101	\$ 43,424	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

LIFE SKILLS TRAINING & EDUCATIONAL

Employer identification number

33-0720982

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
11	FOOD	\$ 6,049	
17	FOOD	\$ 16,763	
18	YOUTH PRONTO CARDS	\$ 43,424	06/01/22
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

**SCHEDULE C
(Form 990)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

**Open to Public
Inspection**

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

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

Name of organization **LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.** Employer identification number **33-0720982**

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$
- 3 Volunteer hours for political campaign activities. See instructions

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

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

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

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

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

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

Schedule C (Form 990) 2022

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

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	0													
c Total lobbying expenditures (add lines 1a and 1b)	0													
d Other exempt purpose expenditures	0													
e Total exempt purpose expenditures (add lines 1c and 1d)	0													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures				0	
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures				0	

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

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

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

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

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

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

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

Part IV Supplemental Information

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

SCHEDULE C, PART II-A, EXPLANATION OF FOUR YEAR AVERAGING
ELECTION WAS MADE IN 2013. THERE HAS BEEN NO ACTIVITY SINCE 2013.

SCHEDULE C, PART IV, ADDITIONAL INFORMATION
ELECTION WAS MADE IN 2013. THERE HAS BEEN NO ACTIVITY SINCE THAT TIME.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.

Employer identification number

33-0720982

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure, 2d Number of conservation easements included in (c) acquired after July 25, 2006... 3 Number of conservation easements modified... 4 Number of states where property subject to conservation easement is located... 5 Does the organization have a written policy... Yes No, 6 Staff and volunteer hours devoted to monitoring... 7 Amount of expenses incurred in monitoring... 8 Does each conservation easement reported on line 2(d) above satisfy the requirements... Yes No, 9 In Part XIII, describe how the organization reports conservation easements...

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

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

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report... 1b If the organization elected, as permitted under FASB ASC 958, to report... 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 on Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	6,434,083	3,748,512	3,542,137	2,365,618	2,524,413
b Contributions		2,000,000		750,000	
c Net investment earnings, gains, and losses	-895,198	716,634	226,192	444,160	-141,739
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	30,932	31,063	19,817	17,641	17,056
g End of year balance	5,507,953	6,434,083	3,748,512	3,542,137	2,365,618

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

- a** Board designated or quasi-endowment **100.00** %
- 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)		X
3a(ii)		X
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		122,400		122,400
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		1,405,052	524,303	880,749
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,003,149

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

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) DEFERRED COMPENSATION	163,530
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	163,530

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

SCHEDULE I (Form 990)

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.

Employer identification number 33-0720982

Part I General Information on Grants and Assistance

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

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

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of noncash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Rows 1-9.

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

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.

Employer identification number
33-0720982

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

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

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

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

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

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

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

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

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

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 BETH SOUTHORN EXECUTIVE DIRECTOR	(i)	216,592	0	0	9,239	0	225,831	0
	(ii)	0	0	0	0	0	0	0
2 JODY MCKAY CFO	(i)	181,639	0	0	1,653	0	183,292	0
	(ii)	0	0	0	0	0	0	0
3 PAMELA MOORE EMPLOYEE	(i)	142,115	0	0	8,851	0	150,966	0
	(ii)	0	0	0	0	0	0	0
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

**Open To Public
Inspection**

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

Department of the Treasury
Internal Revenue Service

Name of the organization

PROGRAMS, INC.

Employer identification number

33-0720982

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory	X	3982	37,290	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**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 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization	LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.	Employer identification number 33-0720982
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FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

BROTHER/SISTER RELATIONSHIP

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

GOVERNING BODY REVIEWS 990 THROUGH AN EXECUTIVE MEETING BEFORE IT IS MAILED
OUT.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

ORGANIZATION MONITORS CONFLICT OF INTEREST POLICY THROUGH REGULAR MEETINGS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

LIFESTEPS FORMALLY INVESTIGATES COMPENSATION COMPARISONS FOR ALL TOP
SUPERVISORY AND MANAGEMENT POSITIONS. COMPARISONS ARE CONDUCTED TO LIKE
ORGANIZATIONS AND BY UTILIZING THE SALARY SURVEYS PUBLISHED BY THE NON
PROFIT RESOURCE CENTER. ALL MANAGEMENT COMPENSATIONS STUDIES ARE SUBMITTED
TO THE BOARD OF DIRECTORS TO USE AS A GUIDE WHEN APPROVING COMPENSATION.

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

AVAILABLE UPON REQUEST

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

ROUNDING \$ -2

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return **LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.**

Identifying number
33-0720982

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
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 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	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 2023. 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. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	71,197

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 2022	17	0
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 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
			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 2022 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 instructions	22	71,197
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2022)

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Prior MACRS:											
1	COMPUTERS	1/01/01	9,622				9,622	5	HY S/L	9,622	0
2	COMPUTERS	1/01/01	23,335				23,335	5	HY S/L	23,335	0
3	COMPUTERS	10/20/03	5,226			X	2,613	5	MQ S/L	5,226	0
4	COMPUTERS	7/01/04	2,138			X	1,069	5	HY S/L	2,138	0
7	FURNITURE	2/21/08	3,600			X	1,800	5	HY S/L	3,600	0
8	SIGN	11/18/08	1,473			X	736	7	HY S/L	1,473	0
9	BUILDING IMPROVEMENTS	2/21/08	3,400			X	1,700	7	HY S/L	3,400	0
10	COMPUTER	3/24/08	1,344			X	672	5	HY S/L	1,344	0
11	COMPUTER	9/08/08	1,695			X	847	5	HY S/L	1,695	0
12	TELEPHONE SYSTEM	10/09/08	3,739			X	1,869	5	HY S/L	3,739	0
13	SHARP COPIER	2/25/08	9,110			X	4,555	5	HY S/L	9,110	0
14	COMPUTER EQUIPMENT/LCD MO	4/21/08	8,460			X	4,230	5	HY S/L	8,460	0
15	CONFERENCE TABLE/CHAIRS	6/11/09	2,056			X	1,028	5	HY S/L	2,056	0
16	COMPUTER EQUIPMENT	5/15/09	1,583			X	791	5	HY S/L	1,583	0
17	COMPUTERS	6/19/09	2,007			X	1,003	5	HY S/L	2,007	0
18	5 REFURBISHED COMPUTERS	9/01/09	2,500			X	1,250	5	HY S/L	2,500	0
19	DESK	10/11/09	1,149			X	574	5	HY S/L	1,149	0
38	SHARP COPIER MX283N	4/21/11	3,552			X	0	5	HY S/L	3,552	0
			<u>85,989</u>				<u>57,694</u>			<u>85,989</u>	<u>0</u>
Other Depreciation:											
21	CARPET	3/11/11	4,505				4,505	2	MO S/L	4,505	0
22	RF ELECTRIC	3/14/11	4,200				4,200	2	MO S/L	4,200	0
23	RF ELECTRIC	3/25/11	1,864				1,864	2	MO S/L	1,864	0
24	LUCEROS SERVICES	4/06/11	1,850				1,850	2	MO S/L	1,850	0
25	GLASS DOCTOR	4/14/11	368				368	2	MO S/L	368	0
26	CAPITAL CITY DRYWALL	4/19/11	2,000				2,000	2	MO S/L	2,000	0
27	G.O. STONES	4/21/11	720				720	2	MO S/L	720	0
28	SOUTHWEST GRADING	4/21/11	1,619				1,619	2	MO S/L	1,619	0
29	CALIFORNIA PAINTING	4/25/11	2,200				2,200	2	MO S/L	2,200	0
30	BEUTLER CORP	4/25/11	585				585	2	MO S/L	585	0
31	ADAPT 1 COMMUNICATION	4/25/11	2,953				2,953	2	MO S/L	2,953	0
32	J.R. PUTNAM	4/26/11	727				727	2	MO S/L	727	0
33	VISON QUEST	4/26/11	270				270	2	MO S/L	270	0
34	MIKE HOPPER CONSTRUCTION	5/01/11	1,991				1,991	2	MO S/L	1,991	0
35	MISC IMPROVEMENTS	5/18/11	863				863	2	MO S/L	863	0
37	BLACKBOD SOFTWARE	12/31/11	22,186				22,186	5	MO S/L	22,186	0
39	VOIP TELEPHONES	12/26/13	8,834				8,834	5	MO S/L	8,834	0
40	MAC LAPTOP-BETH	6/24/13	3,346				3,346	2	MO S/L	3,346	0
41	DELAGE XEROX BLDG B	3/15/13	8,100				8,100	3	MO S/L	8,100	0
42	VISION QUEST	1/01/13	3,751				3,751	5	MO S/L	3,751	0
43	Copier - Kyocera	3/01/14	12,120				12,120	5	MO S/L	12,120	0
44	Dining Set	1/17/14	7,131				7,131	5	MO S/L	7,251	0
45	3 Chairs & 36 Lat File	3/19/14	1,230				1,230	5	MO S/L	1,239	0
46	Ricoh Copier	1/01/16	7,056				7,056	3	MO S/L	7,056	0
48	Ramos Circle	2/26/18	828,531				828,531	40	MO S/L	79,401	20,713
49	Ramos Circle - Land	2/26/18	122,400				122,400	0	-- Land	0	0
50	Cable for new building	2/21/18	17,415				17,415	5	MO S/L	13,352	3,483
51	Voice & Data Cabling	3/23/18	1,702				1,702	5	MO S/L	1,277	340
52	Balance Due - System Upgrade	3/15/18	6,222				6,222	5	MO S/L	4,770	1,245
53	Server Hardware - new Bldg	3/05/18	5,714				5,714	2	MO S/L	5,714	0
54	Alarm Monitoring	2/20/18	1,995				1,995	2	MO S/L	1,995	0
55	New Roof - Ramos	4/30/18	65,292				65,292	10	MO S/L	23,940	6,530
56	Remodel & Lighting	3/01/18	30,000				30,000	10	MO S/L	11,500	3,000
57	Remodel & Lighting	4/10/18	32,386				32,386	10	MO S/L	12,145	3,238
58	Remodel & Lighting	4/10/18	29,000				29,000	10	MO S/L	10,875	2,900
59	Roof Repair	3/13/18	880				880	2	MO S/L	880	0
60	HVAC Units Ramos	4/29/18	48,940				48,940	10	MO S/L	17,945	4,894
61	Property Inspection	1/11/18	1,400				1,400	2	MO S/L	1,400	0
62	Permits & Doc Fees	5/24/18	662				662	10	MO S/L	237	66
63	Office Furniture	3/12/18	51,633				51,633	7	MO S/L	28,275	7,376
64	Office Furniture	9/10/18	51,865				51,865	7	MO S/L	24,698	7,409
65	Refridgerator & Chairs	5/03/18	3,791				3,791	2	MO S/L	3,791	0
66	Richoh Copier	9/01/18	30,090				30,090	5	MO S/L	20,060	6,018
67	Telephone System	8/14/19	5,176				5,176	5	MO S/L	2,502	1,035
68	Office Furnature	4/07/21	2,781				2,781	2	MO S/L	1,043	1,390
69	Office Furniture	6/03/21	2,374				2,374	2	MO S/L	692	1,187

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
70	Office Furniture	8/12/21	<u>746</u>			<u>746</u>	2 MO S/L	<u>155</u>	<u>373</u>
	Total Other Depreciation		<u>1,441,464</u>			<u>1,441,464</u>		<u>367,245</u>	<u>71,197</u>
	Total ACRS and Other Depreciation		<u>1,441,464</u>			<u>1,441,464</u>		<u>367,245</u>	<u>71,197</u>
	Grand Totals		1,527,453			1,499,158		453,234	71,197
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>1,527,453</u>			<u>1,499,158</u>		<u>453,234</u>	<u>71,197</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	COMPUTERS	1/01/01	0			0	0 HY	0	0
2	COMPUTERS	1/01/01	0			0	0 HY	0	0
3	COMPUTERS	10/20/03	0			0	0 HY	0	0
4	COMPUTERS	7/01/04	0			0	0 HY	0	0
7	FURNITURE	2/21/08	0			0	0 HY	0	0
8	SIGN	11/18/08	0			0	0 HY	0	0
9	BUILDING IMPROVEMENTS	2/21/08	0			0	0 HY	0	0
10	COMPUTER	3/24/08	0			0	0 HY	0	0
11	COMPUTER	9/08/08	0			0	0 HY	0	0
12	TELEPHONE SYSTEM	10/09/08	0			0	0 HY	0	0
13	SHARP COPIER	2/25/08	0			0	0 HY	0	0
14	COMPUTER EQUIPMENT/LCD MO	4/21/08	0			0	0 HY	0	0
15	CONFERENCE TABLE/CHAIRS	6/11/09	0			0	0 HY	0	0
16	COMPUTER EQUIPMENT	5/15/09	0			0	0 HY	0	0
17	COMPUTERS	6/19/09	0			0	0 HY	0	0
18	5 REFURBISHED COMPUTERS	9/01/09	0			0	0 HY	0	0
19	DESK	10/11/09	0			0	0 HY	0	0
21	CARPET	3/11/11	0			0	0 HY	0	0
22	RF ELECTRIC	3/14/11	0			0	0 HY	0	0
23	RF ELECTRIC	3/25/11	0			0	0 HY	0	0
24	LUCEROS SERVICES	4/06/11	0			0	0 HY	0	0
25	GLASS DOCTOR	4/14/11	0			0	0 HY	0	0
26	CAPITAL CITY DRYWALL	4/19/11	0			0	0 HY	0	0
27	G.O. STONES	4/21/11	0			0	0 HY	0	0
28	SOUTHWEST GRADING	4/21/11	0			0	0 HY	0	0
29	CALIFORNIA PAINTING	4/25/11	0			0	0 HY	0	0
30	BEUTLER CORP	4/25/11	0			0	0 HY	0	0
31	ADAPT 1 COMMUNICATION	4/25/11	0			0	0 HY	0	0
32	J.R. PUTNAM	4/26/11	0			0	0 HY	0	0
33	VISON QUEST	4/26/11	0			0	0 HY	0	0
34	MIKE HOPPER CONSTRUCTION	5/01/11	0			0	0 HY	0	0
35	MISC IMPROVEMENTS	5/18/11	0			0	0 HY	0	0
37	BLACKBOD SOFTWARE	12/31/11	0			0	0 HY	0	0
38	SHARP COPIER MX283N	4/21/11	0			0	0 HY	0	0
39	VOIP TELEPHONES	12/26/13	0			0	0 HY	0	0
40	MAC LAPTOP-BETH	6/24/13	0			0	0 HY	0	0
41	DELAGE XEROX BLDG B	3/15/13	0			0	0 HY	0	0
42	VISION QUEST	1/01/13	0			0	0 HY	0	0
43	Copier - Kyocera	3/01/14	0			0	0 HY	0	0
44	Dining Set	1/17/14	0			0	0 HY	0	0
45	3 Chairs & 36 Lat File	3/19/14	0			0	0 HY	0	0
46	Ricoh Copier	1/01/16	0			0	0 HY	0	0
48	Ramos Circle	2/26/18	828,531			828,531	40 MO S/L	79,401	20,713
49	Ramos Circle - Land	2/26/18	0			0	0 HY	0	0
50	Cable for new building	2/21/18	0			0	0 HY	0	0
51	Voice & Data Cabling	3/23/18	0			0	0 HY	0	0
52	Balance Due - System Upgrade	3/15/18	0			0	0 HY	0	0
53	Server Hardware - new Bldg	3/05/18	0			0	0 HY	0	0
54	Alarm Monitoring	2/20/18	0			0	0 HY	0	0
55	New Roof - Ramos	4/30/18	0			0	0 HY	0	0
56	Remodel & Lighting	3/01/18	0			0	0 HY	0	0
57	Remodel & Lighting	4/10/18	0			0	0 HY	0	0
58	Remodel & Lighting	4/10/18	0			0	0 HY	0	0
59	Roof Repair	3/13/18	0			0	0 HY	0	0
60	HVAC Units Ramos	4/29/18	0			0	0 HY	0	0
61	Property Inspection	1/11/18	0			0	0 HY	0	0
62	Permits & Doc Fees	5/24/18	0			0	0 HY	0	0
63	Office Furniture	3/12/18	0			0	0 HY	0	0
64	Office Furniture	9/10/18	0			0	0 HY	0	0
65	Refridgerator & Chairs	5/03/18	0			0	0 HY	0	0
66	Richoh Copier	9/01/18	0			0	0 HY	0	0
67	Telephone System	8/14/19	5,176			5,176	5 MO S/L	2,502	1,035
68	Office Furniture	4/07/21	0			0	0 HY	0	0
69	Office Furniture	6/03/21	0			0	0 HY	0	0
70	Office Furniture	8/12/21	0			0	0 HY	0	0

AMT Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
	Total Other Depreciation		<u>833,707</u>			<u>833,707</u>		<u>81,903</u>	<u>21,748</u>
	Total ACRS and Other Depreciation		<u>833,707</u>			<u>833,707</u>		<u>81,903</u>	<u>21,748</u>
	Grand Totals		833,707			833,707		81,903	21,748
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>833,707</u>			<u>833,707</u>		<u>81,903</u>	<u>21,748</u>

Bonus Depreciation Report**Form 990, Page 1**

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	COMPUTERS	10/20/03	5,226		0	0	2,613	2,613
4	COMPUTERS	7/01/04	2,138		0	0	1,069	1,069
7	FURNITURE	2/21/08	3,600		0	0	1,800	1,800
8	SIGN	11/18/08	1,473		0	0	737	736
9	BUILDING IMPROVEMENTS	2/21/08	3,400		0	0	1,700	1,700
10	COMPUTER	3/24/08	1,344		0	0	672	672
11	COMPUTER	9/08/08	1,695		0	0	848	847
12	TELEPHONE SYSTEM	10/09/08	3,739		0	0	1,870	1,869
13	SHARP COPIER	2/25/08	9,110		0	0	4,555	4,555
14	COMPUTER EQUIPMENT/LCD MO	4/21/08	8,460		0	0	4,230	4,230
15	CONFERENCE TABLE/CHAIRS	6/11/09	2,056		0	0	1,028	1,028
16	COMPUTER EQUIPMENT	5/15/09	1,583		0	0	792	791
17	COMPUTERS	6/19/09	2,007		0	0	1,004	1,003
18	5 REFURBISHED COMPUTERS	9/01/09	2,500		0	0	1,250	1,250
19	DESK	10/11/09	1,149		0	0	575	574
38	SHARP COPIER MX283N	4/21/11	3,552		0	0	3,552	0
Grand Total			<u>53,032</u>		<u>0</u>	<u>0</u>	<u>28,295</u>	<u>24,737</u>

6009 Life Skills Training & Educational

33-0720982

FYE: 12/31/2022

Depreciation Adjustment Report

All Business Activities

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

Federal Statements**Taxable Dividends from Securities**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
TAXABLE DIVIDENDS	\$ 63,733				14	
TOTAL	<u>\$ 63,733</u>					

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
TAXABLE INTERESTS	\$ 14,815					
TOTAL	<u>\$ 14,815</u>				14	

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER FEES	\$ 305,838	\$ 276,152	\$ 13,919	\$ 15,767
TOTAL	\$ 305,838	\$ 276,152	\$ 13,919	\$ 15,767

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER EXPENSES	\$ 112,832	\$ 109,614	\$ 2,631	\$ 587
TOTAL	\$ 112,832	\$ 109,614	\$ 2,631	\$ 587

6009 Life Skills Training & Educational
33-0720982
FYE: 12/31/2022

Federal Statements

Schedule A, Part III, Line 1(e)

<u>Description</u>	<u>Amount</u>
OTHER CONTRIBUTIONS	\$ 425,982
TOTAL	\$ <u>425,982</u>

Schedule A, Part III, Line 2(e)

<u>Description</u>	<u>Amount</u>
SOCIAL SVC PROGRAM FEES	\$ 13,848,839
TOTAL	\$ <u>13,848,839</u>

Schedule A, Part III, Line 10a(e)

<u>Description</u>	<u>Amount</u>
TAXABLE INTERESTS	\$ 14,815
TAXABLE DIVIDENDS	63,733
TOTAL	\$ <u>78,548</u>

Schedule A, Part III, Line 11

<u>Description</u>	<u>Amount</u>
OTHER INCOME	\$ 28,944
8014 SACRAMENTO STREET, FAI	
LESS: DEDUCTIONS	<u>-1,000</u>
TOTAL	\$ <u>27,944</u>

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

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
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 301-306, 309, 311, and 312**

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

(For Registry Use Only)

<p>LIFE SKILLS TRAINING & EDUCATIONAL</p> <p>Name of Organization _____</p> <hr/> <p>List all DBAs and names the organization uses or has used 3247 RAMOS CIRCLE</p> <p>Address (Number and Street) SACRAMENTO CA 95827</p> <p>City or Town, State, and ZIP Code 916-965-0110</p> <p>Telephone Number _____</p> <p>E-mail Address _____</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <hr/> <p>State Charity Registration Number <u>103230</u></p> <p>Corporation or Organization No. <u>1973923</u></p> <p>Federal Employer ID No. <u>33-0720982</u></p>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
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 01/01/22 ending 12/31/22) list:

Total Revenue \$ 14,399,565 (including noncash contributions) Noncash Contributions \$ 37,290 Total Assets \$ 15,246,018

Program Expenses \$ 10,655,215 Total Expenses \$ 12,653,276

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	
STMT 1		
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.

BETH SOUTHORN
EXECUTIVE DIRECTOR

Signature of Authorized Agent
Printed Name
Title
Date

Statement 1 - Form RRF-1, Part B, Line 5 - Governmental Funding

Description

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
VANESSA COOPER, EXECUTIVE DIRECTOR
701 ATLANTIC AVENUE
ALAMEDA, CA 94501
510-747-4343

SANTA CLARA COUNTY HOUSING AUTHORITY
JANINE BURRIER, HOUSING POLICY MANAGER
505 WEST JULIAN STREET
SAN JOSE, CA 95110

DEPARTMENT OF HEALTH SERVICES, COUNTY OF LOS ANGELES
HOUSING FOR HEALTH DIVISION
DANIEL TIRADO, PROGRAM MANAGER
238 EAST 6TH STREET
LOS ANGELES, CA 90014
213-833-5359

HOUNG AUTHORITY OF SAN JOAQIN
2575 GRAND CANAL BLVD
STOCKTON, CA 95207

HOUSING AUTHORITY OF THE COUNTY OF MONTEREY
123 RICO STREET
SALINAS, CA 93907

COUNTY OF ALAMEDA
HEALTH CARE SERVICES AGENCY
1404 FRANKLIN SUITE, 300
OAKLAND, CA 94612

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2022

California e-file Return Authorization for Exempt Organizations

FORM

8453-EO

Exempt Organization name **LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.**

Identifying number
33-0720982

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1	14,495,754
2 Total gross income (Form 199, line 8)	2	14,399,565
3 Total expenses and disbursements (Form 199, line 9)	3	12,653,275

Part II Settle Your Account Electronically for Taxable Year 2022

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

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

5 Routing number _____
6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

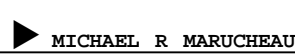

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2022 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here

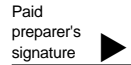
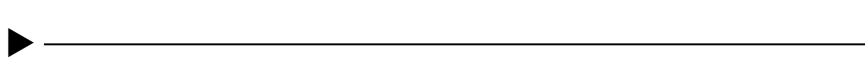
 **09/29/23**  **EXECUTIVE DIRECTOR**
Signature of officer Date Title

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

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature  MICHAEL R MARUCHEAU	Date 09/29/23	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01250456
	Firm's name (or yours if self-employed) and address  GRANT BENNETT ASSOCIATES 10850 GOLD CENTER DR STE 260 RANCHO CORDOVA CA				Firm's FEIN 94-2692073
					ZIP code 95670-5143

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

Paid Preparer Must Sign	Paid preparer's signature 	Date _____	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN _____	
	Firm's name (or yours if self-employed) and address 				Firm's FEIN _____
					ZIP code _____

TAXABLE YEAR **2022** **California Exempt Organization**
Annual Information Return

FORM **199**

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Corporation/Organization name LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.		California corporation number 1973923
Additional information. See instructions.		FEIN 33-0720982
Street address (suite or room) 3247 RAMOS CIRCLE		PMB no.
City SACRAMENTO	State CA	Zip code 95827
Foreign country name	Foreign province/state/county	Foreign postal code

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

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	14,069,772	00
	2 Gross dues and assessments from members and affiliates	2		00
	3 Gross contributions, gifts, grants, and similar amounts received	3	425,982	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	14,495,754	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6	96,189	00
	7 Total costs. Add line 5 and line 6	7	96,189	00
	8 Total gross income. Subtract line 7 from line 4	8	14,399,565	00
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	12,653,275	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	1,746,290	00
Filing Fee	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 ▶	Title EXECUTIVE DIRECTOR	Date ● Telephone 916-965-0110
Paid Preparer's Use Only	Preparer's signature ▶ MICHAEL R MARUCHEAU	Date 09/29/2023	Check if self-employed <input type="checkbox"/> ● PTIN P01250456
	Firm's name (or yours, if self-employed) and address ▶ GRANT BENNETT ASSOCIATES 10850 GOLD CENTER DR STE 260 RANCHO CORDOVA, CA 95670-5143		● Firm's FEIN 94-2692073
May the FTB discuss this return with the preparer shown above? See instructions ● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

**LIFE SKILLS TRAINING & EDUCATIONAL
33-0720982**

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.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	13,848,839	00		
	2	Interest	•	2	14,815	00		
	3	Dividends	•	3	63,733	00		
	4	Gross rents	•	4		00		
	5	Gross royalties	•	5		00		
	6	Gross amount received from sale of assets (See instructions)	SEE STATEMENT 1	•	6	113,441	00	
	7	Other income. Attach schedule	SEE STATEMENT 2	•	7	28,944	00	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		•	8	14,069,772	00	
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	SEE STATEMENT 3	•	9	306,532	00	
	10	Disbursements to or for members		•	10		00	
	11	Compensation of officers, directors, and trustees. Attach schedule	SEE STATEMENT 4	•	11	353,183	00	
	12	Other salaries and wages		•	12	9,067,096	00	
	Expenses and Disbursements	13	Interest	•	13		00	
		14	Taxes	•	14		00	
		15	Rents	•	15	147,001	00	
		16	Depreciation and depletion (See instructions)	•	16	71,197	00	
		17	Other expenses and disbursements. Attach schedule	SEE STATEMENT 5	•	17	2,708,266	00
		18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		•	18	12,653,275	00

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		6,215,475	•	7,270,687
2 Net accounts receivable		958,334	•	1,329,096
3 Net notes receivable			•	
4 Inventories			•	
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock STMT 6		6,004,776	•	5,435,307
8 Mortgage loans			•	
9 Other investments. Attach schedule			•	
10 a Depreciable assets	1,405,052		1,405,052	
b Less accumulated depreciation	453,105	951,947	524,303	880,749
11 Land		122,400	•	122,400
12 Other assets. Attach schedule STMT 7		191,378	•	207,779
13 Total assets		14,444,310		15,246,018
Liabilities and net worth				
14 Accounts payable		261,692	•	287,060
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable			•	
18 Other liabilities. Attach schedule STMT 8		183,862		202,236
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		13,998,756	•	14,756,722
22 Total liabilities and net worth		14,444,310		15,246,018

Schedule M-1 Reconciliation of income per books with income per return

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

1	Net income per books	•	757,968	7	Income recorded on books this year not included in this return. Attach schedule	•	-943,339
2	Federal income tax	•		8	Deductions in this return not charged against book income this year. Attach schedule	•	-1
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8		-943,340
4	Income not recorded on books this year. Attach schedule	•		10	Net income per return. Subtract line 9 from line 6		1,746,290
5	Expenses recorded on books this year not deducted in this return. Attach schedule STMT 9	•	44,982				
6	Total. Add line 1 through line 5		802,950				

California Statements

Statement 1 - Form 199, Part II, Line 6 - Gross Amount Received from Sale of Assets

Description								
MERRILL LYNCH	How Received	Whom Sold To	Date Acquired	Date Sold	Gross Proceeds	Cost & Expense	Depr	Net Basis
MERRILL LYNCH	PURCHASE		7/02/19	12/28/22	\$ 59,572	\$ 26,894	\$	\$ 26,894
MERRILL LYNCH	PURCHASE		5/02/22	12/28/22	<u>53,869</u>	<u>69,295</u>	<u> </u>	<u>69,295</u>
TOTAL					<u>\$ 113,441</u>	<u>\$ 96,189</u>	<u>\$ 0</u>	<u>\$ 96,189</u>

California Statements

Statement 2 - Form 199, Part II, Line 7 - Other Income

<u>Description</u>	<u>Amount</u>
OTHER INCOME	\$ <u>28,944</u>
TOTAL	\$ <u><u>28,944</u></u>

California Statements

Statement 3 - Form 199, Part II, Line 9 - Contributions, Gifts, Grants, and Similar Amounts

PSA	Class	Name	Address	City	State	Zip	Relationship	Status	Purpose	Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
1									DENTAL, RENT, FOOD CARDS,	306,532					

Statement 4 - Form 199, Part II, Line 11 - Officer Compensation

Name	City	State	Zip	Address	Title	Avg Hrs	Compensation Amount	
CRAIG GILLETT	LOS ANGELES	CA	90004	160 N. MCCADDEN PLACE	CONTRACT FACILITATOR	20.00	125,000	
KENNETH S. ROBERTSON	FAIR OAKS	CA	95628	4041 BRIDGE STREET	SECRETARY/VP	1.00		
DR. LILI KIM	FAIR OAKS	CA	95628	4041 BRIDGE STREET	DIRECTOR	1.00		
GREGORY J. POPOVICH	FAIR OAKS	CA	95628	4041 BRIDGE STREET	DIRECTOR	1.00		
BETH SOUTHORN	SACRAMENTO	CA	95827	3247 RAMOS CIRCLE	EXECUTIVE DIRECTOR	40.00	228,183	
JONATHAN GABRIEL, ESQ	FAIR OAKS	CA	95828	4041 BRIDGE STREET	DIRECTOR	1.00		
BARBARA VALIENTE	FAIR OAKS	CA	95628	4041 BRIDGE STREET	TREASURER	1.00		
FARRELL J. HIRSCH	FAIR OAKS	CA	95628	4041 BRIDGE STREET	DIRECTOR	1.00		
LISA GUTIERREZ	SACRAMENTO	CA	95628	4041 BRIDGE STREET	DIRECTOR	1.00		
TOTAL								353,183

Statement 5 - Form 199, Part II, Line 17 - Other Expenses

Description	Amount
OTHER EMPL. BENEFITS	\$ 471,651
PAYROLL TAXES	702,816
ACCOUNTING FEES-MNGMNT-990	19,292
LEGAL FEES-PROGSERV-990	2,520
OTHER FEES	305,838
INVEST. MGMT FEES	97,268
TRAVEL	200,947
CONFERENCES AND CONV.	62,357
OTHER EXPENSES	112,832
PENSION PLAN CONT.	25,520
ADVERTISING	52
OFFICE EXP.	134,112
INFORMATION TECH.	49,856
INSURANCE	182,907
RESIDENT SERVICES REIMBUR	340,298
TOTAL	<u>\$ 2,708,266</u>

Statement 6 - Form 199, Schedule L, Line 7 - Investments in Stock

Description	Beginning of Year	End of Year
CORPORATE STOCK INVESTMENTS	\$ 6,004,776	\$ 5,435,307
TOTAL	<u>\$ 6,004,776</u>	<u>\$ 5,435,307</u>

Statement 7 - Form 199, Schedule L, Line 12 - Other Assets

Description	Beginning of Year	End of Year
PREPAID EXPENSES	\$ 191,378	\$ 207,779
TOTAL	<u>\$ 191,378</u>	<u>\$ 207,779</u>

Statement 8 - Form 199, Schedule L, Line 18 - Other Liabilities

Description	Beginning of Year	End of Year
DEFERRED COMPENSATION	\$ 145,300	\$ 163,530
DEFERRED REVENUE	28,914	35,756
UNSECURED NOTES AND LOANS PAYABLE	9,648	2,950
TOTAL	<u>\$ 183,862</u>	<u>\$ 202,236</u>

Statement 9 - Form 199, Schedule M-1, Line 5 - Expenses Recorded on Books

Description	Amount
DONATED SERVICES	\$ 44,982
TOTAL	\$ 44,982

Statement 10 - Form 199, Schedule M-1, Line 7 - Income Recorded on Books

Description	Amount
NET UNREALIZED GAINS	\$ -988,321
DONATED SERVICES	44,982
TOTAL	\$ -943,339

Statement 11 - Form 199, Schedule M-1, Line 8 - Deductions Not Charged Against Book Income

Description	Amount
ROUNDING	\$ -1
TOTAL	\$ -1

TAXABLE YEAR

CALIFORNIA FORM

2022 Corporation Depreciation and Amortization

3885

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

Corporation name **LIFE SKILLS TRAINING & EDUCATIONAL PROGRAMS, INC.**

California corporation number **1973923**

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California	1
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
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
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
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 2023. Add line 9 and line 10, less line 12	13

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

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 SEE STATEMENT 1						71,197	
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	71,197

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	71,197
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22	17	
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	

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	

California Statements

Indirect Depreciation

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

Description	Date Acquired	Cost / Basis	Accum Depr	Method	Life / Rate	Current Depr	Add'l 1st Year
RAMOS CIRCLE	2/26/18	\$ 828,531	\$ 79,401	S/L	40.00	\$ 20,713	\$
CABLE FOR NEW BUILDING	2/21/18	17,415	13,352	S/L	5.00	3,483	
VOICE & DATA CABLING	3/23/18	1,702	1,277	S/L	5.00	340	
BALANCE DUE - SYSTEM UPGRADE	3/15/18	6,222	4,770	S/L	5.00	1,245	
NEW ROOF - RAMOS	4/30/18	65,292	23,940	S/L	10.00	6,530	
REMODEL & LIGHTING	3/01/18	30,000	11,500	S/L	10.00	3,000	
REMODEL & LIGHTING	4/10/18	32,386	12,145	S/L	10.00	3,238	
REMODEL & LIGHTING	4/10/18	29,000	10,875	S/L	10.00	2,900	
HVAC UNITS RAMOS	4/29/18	48,940	17,945	S/L	10.00	4,894	
PERMITS & DOC FEES	5/24/18	662	237	S/L	10.00	66	
OFFICE FURNITURE	3/12/18	51,633	28,275	S/L	7.00	7,376	
OFFICE FURNITURE	9/10/18	51,865	24,698	S/L	7.00	7,409	
RICHOH COPIER	9/01/18	30,090	20,060	S/L	5.00	6,018	
TELEPHONE SYSTEM	8/14/19	5,176	2,502	S/L	5.00	1,035	
OFFICE FURNATURE	4/07/21	2,781	1,043	S/L	2.00	1,390	
OFFICE FURNITURE	6/03/21	2,374	692	S/L	2.00	1,187	
OFFICE FURNITURE	8/12/21	746	155	S/L	2.00	373	

California Statements

Indirect Depreciation

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

Description	Date Acquired	Cost / Basis	Accum Depr	Method	Life / Rate	Current Depr	Add'l 1st Year
TOTAL		\$ <u>1,204,815</u>	\$ <u>252,867</u>			\$ <u>71,197</u>	\$ <u>0</u>