

BETHESDA TEACHING MINISTRY, INC.

Fiscal Agent (United States) for Rancho Santa Marta

Substitute Disclosure in Lieu of IRS Form 990

January 1, 2026

Part I – Summary

Bethesda Teaching Ministry, Inc. ("Bethesda") is a California nonprofit corporation recognized as tax-exempt under Section 501(c)(3) of the Internal Revenue Code. Bethesda exists solely to provide financial oversight, accountability, and support for Rancho Santa Marta, a Christian residential home and special-needs school serving vulnerable children in Baja California, Mexico.

Rancho Santa Marta provides a permanent home for approximately 30–35 children who would otherwise be homeless, many of whom have significant learning disabilities and are referred by Mexican social services authorities. In addition, the Santa Marta school serves approximately 250 students from surrounding communities, including children with both typical and special educational needs.

Bethesda does not receive government funding. Operations are supported entirely through private donations and extensive volunteer involvement.

Part III – Statement of Program Service Accomplishments

Mission Statement

The mission of Rancho Santa Marta, translated from the original Spanish-language statement, is:

“To provide an environment of harmony based on trust, love, and understanding for each individual, enabling them to live full and productive lives as responsible and respectable citizens.”

The ministry’s vision affirms the inherent value of each individual and seeks to equip children to become responsible, productive adults grounded in strong moral values.

Program Description

Rancho Santa Marta operates on approximately 450 acres near San Vicente, Baja California. The ministry includes:

- A permanent residential home for vulnerable and homeless children
- A fully integrated special-needs school serving preschool through grade 12
- Educational services for children from surrounding communities
- Agricultural and vocational activities supporting life skills development

The campus includes approximately 18,000 square feet of school, residential, administrative, and support facilities, most of which have been constructed or improved through volunteer labor.

In 2026, Rancho Santa Marta enters its 46th year of continuous operation.

Part IV – Checklist of Required Schedules (Disclosure Statement)

Bethesda Teaching Ministry is exempt from filing IRS Form 990 pursuant to Treasury Regulation §1.6033-2(g)(1)(iv), which exempts organizations for which:

“More than one-half of the activities are conducted in, or directed at persons in, foreign countries.”

This document is provided as a substitute disclosure for donors, foundations, and grant-making organizations that customarily rely on Form 990 for due diligence.

Part V – Statements Regarding Governance, Management, and Disclosure

Governance and Oversight

Bethesda and Rancho Santa Marta operate under a dual-governance structure designed to ensure accountability in both the United States and Mexico.

Mexican Governing Entity

Hogar Santa Marta, A.C., a Mexican civil corporation, is the legal holding entity for Rancho Santa Marta. It holds all required licenses for the home and school, employs staff, manages operating rights to the property, and fulfills all local regulatory and reporting obligations.

Hogar Santa Marta is governed by a seven-member board of directors, composed primarily of Mexican citizens, which meets annually.

Hogar Santa Marta, A.C. Board of Directors:

- Dr. Ernesto Cano, President – Medical Doctor, San Quintín, Baja California
- Dr. Manuel Ángel Granados Rembao, Vice President – Medical Doctor, Ensenada, Baja California
- Alma Cervantes de Cota, Secretary – Retired
- Bill Lawrence – Co-founder, Rancho Santa Marta
- Frania Ivett Farías Castaños – Homemaker
- Rodney Struiksma – Director
- Cristina Lawrence Cherry – Director of the School and Home

U.S. Governing Entity

Bethesda Teaching Ministry, Inc. serves as the U.S. fiscal agent and is governed by a volunteer board of directors composed of U.S. citizens. The board meets semi-annually, with additional meetings convened as necessary. The board receives regular operational and financial reports and approves all significant initiatives.

Bethesda Teaching Ministry Board of Directors:

- Brock Briones, President – Business Owner, California
- Joseph Payne III, Vice President – Retired Assistant District Attorney, California
- JoAnne Payne, Secretary – Retired
- Rodney Struiksma – Co-Director, Rancho Santa Marta
- Cristina Struiksma – Co-Director, Rancho Santa Marta
- Bill Lawrence – Co-founder, Rancho Santa Marta
- Kaye Lawrence – Co-founder, Rancho Santa Marta
- Robert Moorhead – Businessman, San Mateo, California
- Allen Carlisle – Retired, California
- Becky Carlisle – Retired Nurse, California

Policies and Disclosure Practices

Both boards maintain detailed records and exercise fiduciary oversight. Comprehensive student records (medical, psychological, and educational) are maintained in compliance with applicable laws. Subject to privacy protections, operational and financial information is made available to donors upon request.

Part VIII – Statement of Revenue (Profit and Loss Statement below in Section X)

Bethesda and Rancho Santa Marta are funded entirely through private contributions from individuals, churches, family foundations, and charitable organizations. No government funding is received. Volunteer teams also provide significant in-kind contributions in the form of labor, materials, and professional services.

Part IX – Statement of Functional Expenses (Profit and Loss Statement below in Section X)

Annual operating expenses include:

- Staff salaries and benefits
- Food, housing, and personal needs for resident children

- Educational supplies and teaching materials
- Transportation and vehicle maintenance
- Agricultural and vocational program expenses
- Insurance, utilities, and general administrative costs

In addition to cash expenditures, the ministry benefits from substantial donated goods and services.

Part X – Balance Sheet and Financial Sustainability

The ministry has experienced steady, sustainable financial growth over several decades. The organization maintains financial reserves to address unforeseen circumstances and economic fluctuations. Continued generosity from donors, churches, and volunteer teams has enabled Rancho Santa Marta to remain financially stable while expanding its programs.

BALANCE SHEET AS OF 12/31/2025

ASSETS	
Current Assets	\$1,064,761
Fixed Assets	\$1,799,990
TOTAL ASSETS	\$2,864,751
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	\$19,324
Long-Term Liabilities	\$0
Total Liabilities	\$19,324
Equity	\$2,845,427
TOTAL LIABILITIES AND EQUITY	\$2,864,751

PROFIT & LOSS STATEMENT 01/01-12/31/2025

TOTAL GROSS REVENUE	\$1,846,552
EXPENDITURES	
Ranch Operations	\$720,977
School Operations	\$380,937
Administration	\$139,572
Fund-Raising Expenses	\$26,634
Depreciation	\$113,984
Total Expenditures	\$1,382,104
NET REVENUE	\$464,448

Part XI – Financial Transparency and Accountability

Bethesda Teaching Ministry is committed to transparency and accountability. Although exempt from filing Form 990, Bethesda provides financial summaries and organizational disclosures to donors, foundations, and grant-making entities upon request.

Contact Information

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