GaryMcGee & Co. LLP
CERTIFIED PUBLIC ACCOUNTANTS

Children's Cancer Association

Consolidated Financial Statements and Other Information as of and for the Year Ended April 30, 2023 and Report of Independent Accountants

CHILDREN'S CANCER ASSOCIATION

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GaryMcGee & Co. LLP
CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT ACCOUNTANTS

The Board of Directors
Children's Cancer Association:

Opinion

We have audited the accompanying consolidated financial statements of Children's Cancer Association, which comprise the consolidated statement of financial position as of April 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Children's Cancer Association as of April 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Children's Cancer Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in note 4 to the financial statements, in 2023, Children's Cancer Association adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases* (*Topic 842),* as amended. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Children's Cancer Association's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not

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a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating schedules on pages 24 and 25 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Summarized Comparative Information

We have previously audited Children’s Cancer Association’s 2022 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated July 24, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended April 30, 2022 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

July 22, 2023

CHILDREN'S CANCER ASSOCIATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

APRIL 30, 2023

(WITH COMPARATIVE AMOUNTS FOR 2022)

		2023	2022
Assets:			
Cash and cash equivalents	$	314,058	655,427
Contributions receivable *(note 5)*		2,538,948	1,433,676
Investments *(note 6)*		2,667,499	3,088,805
Prepaid expenses		138,631	120,766
Other assets *(note 7)*		74,804	349,229
Right-of-use assets – operating leases *(note 10)*		1,567,904	–
Property and equipment *(note 8)*		1,279,617	1,349,338
Total assets	$	8,581,461	6,997,241
Liabilities:			
Accounts payable and accrued expenses		333,136	150,517
Accrued payroll liabilities		675,653	342,229
Deferred revenue		92,542	39,375
Deferred compensation *(note 19)*		127,544	91,992
Line of credit payable *(note 9)*		250,000	–
Lease liabilities – operating leases *(note 10)*		1,571,090	–
Total liabilities		3,049,965	624,113
Net assets:			
Without donor restrictions *(note 11)*		3,240,642	4,486,323
With donor restrictions *(note 12)*		2,290,854	1,886,805
Total net assets		5,531,496	6,373,128
Commitments and contingencies *(notes 18, 19, and 20)*			
Total liabilities and net assets	$	8,581,461	6,997,241

See accompanying notes to consolidated financial statements.

CHILDREN'S CANCER ASSOCIATION

CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED APRIL 30, 2023

(WITH COMPARATIVE TOTALS FOR 2022)

	2023			
	Without donor restrictions	With donor restrictions	Total	2022
Operating revenues, gains, and other support:				
Contributions and grants *(note 16)*	$ 3,596,233	847,257	4,443,490	5,451,107
Employee retention credit (*note 16*)	976,018	–	976,018	–
In-kind contributions *(note 17)*	225,632	–	225,632	356,202
Net operating investment return (*note 6*)	(1,022)	–	(1,022)	(105,235)
Gains from forgiveness of Paycheck Protection Program loans	–	–	–	626,695
Other income	44,326	–	44,326	40,286
Total operating revenues and gains	4,841,187	847,257	5,688,444	6,369,055
Net assets released from restrictions for operating purposes *(note 14)*	443,129	(443,129)	–	–
Total operating revenues, gains, and other support	5,284,316	404,128	5,688,444	6,369,055
Expenses *(note 15)*:				
Program services:				
JoyRx Music	1,913,842	–	1,913,842	1,426,309
Community Outreach, Education and Resources	1,080,029	–	1,080,029	843,578
JoyRx Mentorship	457,090	–	457,090	449,384
JoyRx Nature	356,896	–	356,896	371,862
Science of Joy	43,322	–	43,322	70,366
Total program services	3,851,179	–	3,851,179	3,161,499
Supporting services:				
Management and general	1,123,582	–	1,123,582	643,660
Fundraising	1,554,755	–	1,554,755	1,714,249
Total supporting services	2,678,337	–	2,678,337	2,357,909
Total expenses	6,529,516	–	6,529,516	5,519,408
Increase (decrease) in net assets before non-operating activities	$ (1,245,200)	404,128	(841,072)	849,647

Continued

CONSOLIDATED STATEMENT OF ACTIVITIES, CONTINUED

YEAR ENDED APRIL 30, 2023

(WITH COMPARATIVE TOTALS FOR 2022)

	2023			
	Without donor restrictions	With donor restrictions	Total	2022
Non-operating activities:				
Net endowment return *(note 6)*	$ –	(79)	(79)	(7,672)
Net loss on disposal of capital assets	(481)	–	(481)	(11,374)
Capital contributions	–	–	–	186,300
Total non-operating activities	(481)	(79)	(560)	167,254
Increase (decrease) in net assets	(1,245,681)	404,049	(841,632)	1,016,901
Net assets at beginning of year	4,486,323	1,886,805	6,373,128	5,356,227
Net assets at end of year	$ 3,240,642	2,290,854	5,531,496	6,373,128

See accompanying notes to consolidated financial statements.

CHILDREN'S CANCER ASSOCIATION

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED APRIL 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	2023										
	Program services						Supporting services				
	JoyRx Music	Community Outreach, Education and Resources	JoyRx Mentorship	JoyRx Nature	Science of Joy	Total	Management and general	Fund-raising	Total	Total	2022
Salaries and related expenses	$ 1,422,735	695,081	311,575	201,597	35,839	2,666,827	882,942	928,057	1,810,999	4,477,826	3,621,601
Professional services	200,341	183,865	28,023	18,873	2,747	433,849	49,761	264,758	314,519	748,368	730,163
Occupancy	93,302	39,377	17,508	30,176	1,747	182,110	35,665	54,925	90,590	272,700	230,235
Telephone	8,217	3,753	1,787	4,585	178	18,520	2,501	6,906	9,407	27,927	29,940
Technology	25,058	12,003	5,614	3,626	559	46,860	7,245	14,931	22,176	69,036	90,534
Other direct benefits for families [1]	24,373	–	66,394	13,515	–	104,282	–	–	–	104,282	235,088
Supplies	11,024	8,884	4,226	7,459	387	31,980	5,012	18,687	23,699	55,679	52,097
Postage	1,976	2,131	995	1,512	41	6,655	706	7,322	8,028	14,683	16,996
Printing and publications	3,224	4,713	691	450	69	9,147	887	27,407	28,294	37,441	31,731
Equipment	5,329	2,978	1,353	867	135	10,662	2,412	3,656	6,068	16,730	11,078
Insurance	10,401	5,499	2,641	9,916	264	28,721	38,492	7,135	45,627	74,348	64,161
Travel	49,604	15,422	3,397	6,416	209	75,048	4,314	67,087	71,401	146,449	77,644
Marketing	–	78,181	–	–	–	78,181	–	8,687	8,687	86,868	34,078
Meetings and public relations	3,239	3,635	1,085	1,639	74	9,672	1,761	6,981	8,742	18,414	11,001
Bank and merchandising fees	–	–	–	–	–	–	2,986	91,294	94,280	94,280	90,114
Provision for pledges receivable not collectible	–	–	–	5,000	–	5,000	41,266	6,250	47,516	52,516	12,566
Other	24,868	13,058	6,303	5,063	524	49,816	40,130	25,818	65,948	115,764	53,857
Total expenses before depreciation and amortization	1,883,691	1,068,580	451,592	310,694	42,773	3,757,330	1,116,080	1,539,901	2,655,981	6,413,311	5,392,884
Depreciation and amortization	30,151	11,449	5,498	46,202	549	93,849	7,502	14,854	22,356	116,205	126,524
Total expenses	$ 1,913,842	1,080,029	457,090	356,896	43,322	3,851,179	1,123,582	1,554,755	2,678,337	6,529,516	5,519,408

See accompanying notes to consolidated financial statements.
[1] Includes grocery cards, gas cards, funeral support, and community event tickets.

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED APRIL 30, 2023

(WITH COMPARATIVE TOTALS FOR 2022)

	2023	2022
Cash flows from operating activities:		
Cash received from contributors, grantors, and others	$ 5,361,732	5,059,783
Interest income	54,348	95,460
Cash paid to employees and suppliers	(6,428,401)	(5,550,152)
Interest expense	(24,716)	(47)
Cash paid for amounts included in the measurement of operating lease obligations	(237,125)	(184,212)
Net cash used in operating activities	(1,274,162)	(579,168)
Cash flows from investing activities:		
Purchases of investments	(32,500)	(31,500)
Sales of investments	454,907	–
Reinvested investment income	(54,348)	(95,460)
Proceeds from donation of life insurance policies	366,246	–
Capital expenditures	(46,965)	(316,482)
Net cash provided by (used in) investing activities	687,340	(443,442)
Cash flows from financing activities:		
Proceeds from contributions restricted to long-term capital investment	–	186,300
Proceeds from line of credit *(note 8)*	250,000	–
Repayment of note principle	(4,547)	–
Net cash provided by financing activities	245,453	186,300
Net decrease in cash and cash equivalents	(341,369)	(836,310)
Cash and cash equivalents at beginning of year	655,427	1,491,737
Cash and cash equivalents at end of year	$ 314,058	655,427

Supplemental schedule of noncash investing and financing activities:		
Right-of-use assets upon FASB ASU 2016-02 implementation	$ 407,034	–
Right of use assets obtained in exchange for new operating lease obligations	1,414,856	–
Paycheck Protection Program loan forgiveness	–	626,695

See accompanying notes to consolidated financial statements.

1. Organization

We Are JoyRx: A Mission Built on Joy

At JoyRx, the mission delivery of Children's Cancer Association, we know it takes more than medicine to treat cancer and other serious illnesses. When a child is facing life's most challenging moments, they also need emotional healing.

Since 1995, JoyRx has delivered programs to help sick kids find their Joy. JoyRx Music, Mentorship, and Nature programs reduce the loneliness, stress, and perception of pain for children - transforming their pediatric healthcare experience - and are offered at no cost to families and hospital partners.

Simply put — Joy makes sick kids feel better.

2. Program Services

During the year ended April 30, 2023, JoyRx incurred program service expenses in the following major categories:

JoyRx Music – For more than 28 years, JoyRx Music has drawn on the universal power of music to energize and lift spirits. As our flagship program, JoyRx Music helps kids find Joy during stressful and painful experiences related to extended hospitalizations and treatments for life-threatening illness or injuries.

With kid-prescribed music medicine, our highly trained JoyRx Music specialists engage children of all ages and diagnoses, allowing them to choose the musical experience that best fits their current emotional place and desired mood.

Through three modes of delivery, we reach children with in-person bedside visits (Live), virtual music sessions (Digital Live), and 24/7 online music performances and lessons (On Demand).

Community Outreach, Education and Resources – In addition to our core program offerings, JoyRx is proud to provide comprehensive resources and information to families facing the profound trauma of a pediatric cancer diagnosis.

JoyRx Kids' Cancer Pages is the first-ever national resource directory on childhood cancer and was recognized by the National Cancer Institute as "the most comprehensive guide for families currently available." Now in its fifth edition, this vital support tool is sent free–of–charge to every pediatric hospital in the country. A searchable PDF is also available.

Volunteers are the heart and soul of our organization: they mentor children, share their musical talents, staff community events, host toy drives, and serve on our leadership boards.

JoyRx volunteers make a powerful difference in the lives of children in need. In return, they find their own life changed by the extraordinary spirit of these courageous kids.

JoyRx Mentorship – JoyRx Mentorship fosters trusted companionship to inspire laughter and distraction during an isolating time. Our trained, adult volunteer JoyRx Mentors provide emotional support to children in treatment for cancer and other serious illnesses, and they offer critical support to parents who endure the hardships of hospital stays with their child.

In the hospital, our mentors arrive with bags full of toys, games, and activities to help their young friends laugh and bring a smile, relieve their stress and anxiety, and dispel their feelings of loneliness and isolation. For parents, these visits offer a brief respite, allowing a moment for themselves - they can take a walk, grab some coffee, spend time with their other children, or take an opportunity to step away and breathe. Mentorship matches can last multiple years, and often the bonds of friendship are still strong long after the final treatment.

Since 1999, the program has matched more than 1,600 kids undergoing lengthy treatment regimens with a trained and trusted adult mentor volunteer.

While hospital Covid protocols were still in place, the award-winning JoyRx Mentorship program facilitated virtual matches to provide young patients with a caring and trusted adult mentor during treatment. Virtual matches met via video chat to give kids additional support and companionship during hospital appointments, inpatient stays, or while isolating at home.

JoyRx Nature – JoyRx Nature provides an essential connection to the natural world. Nestled in 24 acres of surrounding woods with plentiful wildlife and a serene lake, JoyRx Nature's Alexandra Ellis Caring Cabin at the Oregon Coast provides children in treatment and their extended families with a place of peace in a calming environment.

The Caring Cabin is an extraordinary destination for families to relax, explore, and create once-in-a-lifetime memories. Designed with the needs of seriously ill children in mind, the Caring Cabin lends a much-needed mental break to recharge during or after treatment. This no-cost, five-day retreat restores energy and provides respite for families battling pediatric illness.

Science of Joy – This year, JoyRx worked hard on an initiative to establish strong evidence-based practices to determine the qualitative impact of JoyRx programming. We engaged staff, board, and hospital leaders in this effort, laying the groundwork to determine the impact, beyond the anecdotal or self-reported, of our JoyRx programs. Our goal is to go deeper, getting to the place where we can not only report the number of kids we're reaching, but also, eventually, quantitatively highlight how and to what extent we are improving the emotional and mental well-being of the kids and families we serve.

3. Summary of Significant Accounting Policies

The significant accounting policies followed by CCA are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and the principles of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes in accordance with activities or objectives specified by donors.

Principles of Consolidation – The accompanying financial statements include the accounts of CCA and The Foundation of the Children's Cancer Association (the "Foundation"). All significant inter-organizational investments, accounts, and transactions have been eliminated.

The Foundation was incorporated in September of 2011 to provide support to CCA, including making payments to or for the use of, or providing services and facilities for the members of the charitable class benefited by, CCA. The Foundation is a nonprofit corporation organized in accordance with the laws of the State of Oregon.

Basis of Presentation – Net assets, revenues, gains and losses are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of CCA and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor-imposed stipulations. From time to time, CCA's Board of Directors may designate a portion of these net assets for particular purposes and objectives.

- *Net assets with donor restrictions* – Net assets subject to donor-imposed stipulations that will be met either by actions of CCA and/or the passage of time. These balances represent the unexpended portion of donor-restricted contributions and investment return to be used for specific programs and activities as directed by the donor. The balances also include net assets subject to donor-imposed stipulations that they be maintained permanently by CCA (e.g., endowment funds). Generally, the donors of these assets permit CCA to use all or part of the income earned on related investments for general or specific purposes.

Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are also reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. In the opinion of management, such differences, if any, would not be significant.

Cash Equivalents – For purposes of the financial statements, CCA generally considers liquid investments having initial maturities of three months or less to be the equivalent of cash. Cash and cash equivalents held as part of CCA's investment portfolio, and where management's intention is to use the cash to purchase investments to be held long-term, are classified as investments.

Investments – Investments in marketable securities with readily determinable fair values and all investments in debt securities are carried at their fair value in the consolidated statement of financial position. Whenever available, quotations from organized securities exchanges are used as the basis for fair value.

Net investment return, which includes both current yield (interest and dividend income) and the net change in the fair value of investments, is reported in the consolidated statement of activities net of investment expenses. Interest income is accrued as earned. All security transactions are recorded on a trade date basis.

Capital Assets and Depreciation – Property and equipment are carried at cost, and at fair value when acquired by gift. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets, which is generally 10 to 40 years for buildings and improvements, 10 years (or the length of the lease term, if less) for leasehold improvements, 5 to 7 years for furniture and equipment, and 3 years for web sites.

Revenue Recognition – With regard to revenues from grants and contracts, the organization evaluates whether each transfer of assets is (1) an exchange (reciprocal) transaction in which a resource provider receives commensurate value in return for the assets transferred, or (2) a nonreciprocal transfer (a contribution or a grant), where no value is exchanged.

- *Exchange Transactions* – If the transfer of assets is determined to be an exchange transaction, the organization recognizes revenue when or as it satisfies the required performance obligations and transfers the promised good or service to a customer, and when the customer obtains control of that good or service.

- *Contributions and Grants* – If the transfer of assets is determined to be a contribution, the organization evaluates whether the contribution is conditional based upon whether the agreement includes both (1) a barrier that must be overcome to be entitled to the funds and (2) either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

- *Governmental Support* – Activities funded by governments are often carried out for the benefit of the general public, rather than to obtain goods or services for the government's own use or proprietary benefit. Accordingly, if the primary beneficiary of the activity is the general public, rather than the government itself, the transaction is treated as nonreciprocal (i.e., a contribution).

Contributions – Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period the donor's commitment is received. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value.

Unconditional promises to give with payments due in future periods, are recorded as increases in net assets with donor restrictions at the estimated present value of future cash flows using credit adjusted discount rates which articulate to the collection period of the respective pledge. Such discount rates are not subsequently revised. Amortization of the discount is recorded as additional contribution revenue in subsequent years in the appropriate net asset class.

Contributions and grants receivable are reported net of an allowance for estimated uncollectible promises. Promises to give are written off when deemed uncollectible.

When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

Contributions with donor-imposed restrictions are recorded as net assets without donor restrictions if those restrictions are satisfied in the same reporting period. Otherwise, contributions with donor-imposed restrictions are recorded as increases in net assets with donor restrictions, depending on the nature of the restriction.

Contributions of capital assets without donor stipulations concerning the use of such long-lived assets are reported as revenues of the net assets without donor restrictions class. Contributions of cash or other assets restricted to the acquisition of capital assets with such donor stipulations are reported as net assets with donor restrictions; the restrictions are considered to be released at the time of acquisition of such long-lived assets.

Benefits Provided to Donors at Special Events – CCA conducts special fundraising events from which a portion of the gross proceeds paid by participants represents payment for the direct cost of the benefits received by participants at the event. Unless a verifiable, objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the organization.

Measure of Operations – The organization includes in its measure of operations all revenues and expenses that are integral to its programs and supporting activities, including net assets released from donor restrictions to support operations. The measure of operations excludes capital contributions, endowment gifts and endowment return, and net gain/loss on disposal of capital assets.

Outstanding Legacies – CCA is a beneficiary under various wills and trust agreements, the total realizable amounts of which are not presently determinable. The organization's share of such bequests is recorded when the probate court has declared the testamentary instrument valid and the proceeds are measurable.

Advertising Expenses – Advertising costs are charged to expense as they are incurred.

Income Taxes – Both CCA and the Foundation are exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC") and comparable state law. CCA has been recognized as a public charity under Sections 170(b)(1)(A)(vi) and 509(a)(1) of the Internal Revenue Code. The Foundation derives its public charity status as a Type I supporting organization described in IRC Section 509(a)(3).

Concentrations of Credit Risk – CCA's financial instruments consist primarily of cash equivalents, U.S. Treasuries, corporate bonds, and mutual funds. Cash equivalents may subject the organization to concentrations of credit risk as, from time to time, for example, cash balances may exceed amounts insured by the Federal Deposit Insurance Corporation ("FDIC"). In addition, the market value of securities is dependent on the ability of the issuer to honor its contractual commitments, and the investments are subject to changes in market values.

All checking and savings accounts, money market deposit accounts, and certificates of deposit are insured by the FDIC for up to $250,000 for each depositor, for each insured bank, for each account ownership category.

Certain receivables may also, from time to time, subject the organization to concentrations of credit risk. To minimize its exposure to significant losses from customer or donor insolvencies, the organization's management evaluates the financial condition of its customers and donors, and monitors concentrations of credit risk arising from similar geographic regions, activities, or economic characteristics. When necessary, receivables are reported net of an allowance for uncollectible accounts.

Subsequent Events – Subsequent events have been evaluated by management through July 22, 2023, which is the date the financial statements were available to be issued.

Summarized Financial Information for 2022 – The accompanying financial information as of and for the year ended April 30, 2022 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation.

Other Significant Accounting Policies – Other significant accounting policies are set forth in the financial statements and the following notes.

4. Recently-Adopted Accounting Standard

In February of 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842),* which requires lessees to record a right-of-use ("ROU") asset and a lease liability on the statement of financial position for all leases with a term longer than 12 months. On May 1, 2022, CCA adopted ASU No. 2016-02, as amended.

At the time of adoption, and in accordance with ASU 2016-02, CCA elected the package of practical expedients to not reassess: 1) whether any expired or existing contracts are or contain a lease, 2) lease classification for any expired or existing leases, and 3) whether previously capitalized initial direct costs would qualify for capitalization under Topic 842. CCA has also elected the short-term lease exemption policy which permits an organization to not recognize leases, at the commencement date, with a lease term of 12 months or less in its statement of financial position. CCA uses a risk-free rate at lease commencement date for discounting leases, and has elected not to separate lease and non-lease components in the calculation of the ROU assets and lease obligations.

CCA elected the modified retrospective transition approach with the cumulative effect of application recognized at the effective date of adoption and comparative periods are not adjusted. As a result of adoption, on May 1, 2022, CCA recognized (a) operating ROU asset totaling $407,034, after a reduction of the deferred rent assets of $8,847, (b) operating lease liability of $415,881, which represents the present value of the remaining lease payments, discounted using the risk-free rate at the date of adoption measured over the remaining lease term. Comparative prior period information has not been restated. Also see note 10.

5. Contributions Receivable

Contributions receivable are summarized as follows at April 30, 2023:

Unconditional promises expected to be collected in:	
Less than one year	$ 1,974,445
One year to five years	668,000
	2,642,445
Less allowance for doubtful collections	(11,250)
Less discount [1]	(92,247)
	$ 2,538,948

[1] Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using discount rates of 4.79% to 5.79%.

Net contributions receivable are:	
Purpose-restricted	$ 180,704
Purpose unrestricted	2,358,244
	$ 2,538,948

6. Investments

Investments, at fair value, consist of the following at April 30, 2023:

Corporate bonds	$ 747,335
Large-cap equities	584,232
U.S. Treasuries	651,257
Exchange-traded funds	139,992
Mid-cap equities	129,010
Foreign exchange-traded funds	52,770
Small-cap equities	48,925
Agency securities	34,476
Real estate investment trusts	20,551
Equity funds	127,543
Investments, at fair value	2,536,091
Cash and money market funds	131,408
	$ 2,667,499

Investments are held for the following purposes:

Endowment *(note 13)*	$ 364,015
Board designated *(note 11)*	1,644,313
General operations	659,171
	$ 2,667,499

Total return on investments for the year ended April 30, 2023 is as follows:

Interest income [1]	$ 54,348
Net decrease in the fair value of investments	(53,247)
Total investment return	$ (1,101)

[1] Presented net of external and direct internal investment expenses.

Total investment return is attributed to the following fund groups:

Board-designated funds and general operating funds	$ (1,022)
Endowment funds	(79)
Total investment return	$ (1,101)

7. Other Assets

At April 30, 2023, CCA is the owner and beneficiary of certain life insurance policies with a combined face value of approximately $461,752. The cash surrender value of these policies is $441,050 at April 30, 2023.

During the year-ended April 30,2023, CCA took loans from those life insurance policies, totaling $366,246. Interest is set at 8%.

Cash surrender value	441,050
Loan amount taken	(366,246)
	$ 74,804

8. Property and Equipment

A summary of property and equipment at April 30, 2023 is as follows:

Land	$ 150,000
Caring Cabin	1,304,245
Caring Cabin furnishings	86,350
Furniture and equipment	350,862
Leasehold improvements	704,467
Website	181,451
Trademark	2,201
Construction-in-progress	41,340
	2,820,916
Less accumulated depreciation and amortization	(1,541,299)
	$ 1,279,617

9. Line of Credit

CCA maintained a line of credit in the amount of $250,000, secured by all of the organization's assets and bearing interest at 8%. The outstanding balance under this agreement as of April 30, 2023 totaled $250,000.

10. Leases

CCA has entered into a variety of operating lease agreements for office spaces and equipment. The ROU asset and associated lease liability have been recorded for these leases in accordance with Topic 842. These leases expire on various dates through March of 2032 with renewal options on certain leases.

At April 30, 2023, CCA's ROU asset and corresponding lease liability for the operating leases totaled $1,567,904 and $1,571,090, respectively.

Lease expense related to the operating leases totaled $243,349 for the year ended April 30, 2023.

As of April 30, 2023, the weighted average discount rate and remaining lease term for the operating leases are as follows:

Discount rate	3.37%
Remaining lease term (years)	7.83

Future Lease Payments

Operating lease payments are expected to be paid for each of the following fiscal years:

Years ending April 30,	
2024	$ 190,639
2025	188,783
2026	194,285
2027	197,094
2028	188,590
Thereafter	850,177
	1,809,568
Less present value discount	(238,478)
Total lease liability	$ 1,571,090

11. Net Assets without Donor Restrictions

The following summarizes CCA's net assets without donor restrictions as of April 30, 2023:

Available for operations and general purposes	$ 316,712
Net assets designated by the Board of Directors for:	
Caring Cabin	350,000
Future Growth Fund	150,000
The Campaign to Prescribe JoyRx	1,144,313
	1,644,313
Net investment in capital assets *(note 7)*	1,279,617
	$ 3,240,642

12. Net Assets with Donor Restrictions

The following summarizes CCA's net assets with donor-imposed restrictions as of April 30, 2023:

Expendable net assets restricted for the following purposes:		
JoyRx Music	$	231,973
Society 5 Innovation Funds		71,304
Science of Joy		30,000
NatureRx		18,333
Mentorship		15,833
		367,443
Expendable net assets unrestricted as to purpose, but restricted as to time:		
Contributions and grants for general purposes in future periods		1,559,396
Endowment restricted for the following:		
CCA Children Fund [1]		145,606
Make It Last Fund [2]		218,409
Total endowment *(note 13)*		364,015
	$	2,290,854

[1] Restricted for families of children not likely to survive.
[2] Restricted to the annual operating of, and capital improvements for, the Caring Cabin.

13. Endowment

CCA's endowment includes donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment are classified and reported based on the existence or absence of donor-imposed restrictions.

The following summarizes CCA's endowment-related activities for the year ended April 30, 2023:

		With donor restrictions		
		Accumulated endowment return	Endowment principal	Total
Endowment net assets at beginning of year	$	113,934	250,160	364,094
Net investment return		(79)	–	(79)
Endowment net assets at end of year	$	113,855	250,160	364,015

Interpretation of Relevant Law – The Uniform Prudent Management of Institutional Funds Act ("UPMIFA") governs Oregon charitable institutions with respect to the management, investment and expenditure of donor-restricted endowment funds.

CCA's Board of Directors has interpreted Oregon's adoption of UPMIFA as requiring CCA to adopt investment and spending policies that are designed to preserve the fair value of the original gift as of the date of gift, absent explicit donor stipulations to the contrary. Although CCA has a long-term fiduciary duty to the donor (and to others) for a fund of perpetual duration, the preservation of the endowment's purchasing power is only one of several factors that are considered in managing and investing these funds. Furthermore, in accordance with UPMIFA, a portion of the endowment's original gift may be appropriated for expenditure in support of the restricted purposes of the endowment if this is consistent with a spending policy that otherwise satisfies the requisite standard of prudence under UPMIFA.

As a result of this interpretation, CCA classifies as endowment principal (1) the original value of endowment gifts, (2) subsequent gifts to the endowment, and (3) accumulations to the endowment made pursuant to the direction of the applicable donor gift instrument.

Net earnings (realized and unrealized) on the investment of endowment assets are classified as accumulated endowment return until those amounts are appropriated for expenditure by CCA in a manner consistent with the standard of prudence prescribed by UPMIFA and until expended in a manner consistent with the purpose or time restrictions, if any, imposed by the donor. Any investment return classified as endowment principal represents only those amounts required to be retained permanently as a result of explicit donor stipulations.

In the absence of donor stipulations or law to the contrary, losses or appropriations of a donor-restricted endowment reduce accumulated endowment return to the extent that donor-imposed restrictions on net appreciation of the fund have not been satisfied before the loss or appropriation occurs. Any remaining loss or appropriation reduces endowment principal.

Endowments with Deficiencies – From time to time, the fair value of assets associated with individual donor-restricted endowments may fall below the level that the donor or UPMIFA requires CCA to retain as a fund of perpetual duration. In addition, the Board of Directors interprets UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law, and CCA has a policy that permits spending from underwater endowment funds depending on the degree to which the fund is underwater.

Investment and Spending Policies – In accordance with UPMIFA, CCA's Board of Directors has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to the programs and operations supported by its endowment, while also seeking to maintain the long-term purchasing power of the endowment assets. Therefore, the Board of Directors considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund;
- The purposes of CCA and the fund;
- General economic conditions;
- The possible effect of inflation and deflation;
- The expected total return from income and the appreciation of investments;
- Other resources of CCA; and
- The investment policies of CCA.

During the year ended April 30, 2023, the Board of Directors did not appropriate any funds for expenditure.

14. Net Assets Released from Restrictions

During the year ended April 30, 2023, the organization incurred $443,129 in expenses in satisfaction of the restricted purposes specified by donors, or satisfied the restrictions by the occurrence of other events.

15. Expenses

The costs of providing the various programs and activities of CCA have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses by natural classification are presented in the consolidated statement of functional expenses.

Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses that are attributable to one or more program or supporting functions of the organization, and therefore, require allocation on a reasonable basis that is consistently applied. Those expenses include depreciation and amortization, and other facility-related costs, as well as salaries and related expenses, professional services, office expenses, technology, insurance, and other expenses, which are allocated on the basis of estimates of time and effort.

16. Contributions and Grants

Contributions and grants for the year ended April 30, 2023 totaled $5,419,507 as follows:

Contributions and grants:	
Contributions	$ 1,766,526
Grants	243,000
	2,009,526
Special events:	
Wonderball Gala	1,003,844
February Joy Drive	480,406
Other internally-sponsored events	1,924,118
Other externally-sponsored events	166,121
Less direct expenses incurred	(1,140,525)
	2,433,964
Total operating contributions and grants	4,443,490
Other contributions and grants:	
Employee Retention Credit	976,018
Total grants and contributions	$ 5,419,508

17. In-Kind Contributions

Significant services received that create or enhance a non-financial asset or require specialized skills that the organization would have purchased if not donated are recognized in the statement of activities. In addition, in-kind contributions of materials, supplies, and the free use of facilities are recorded where there is an objective basis upon which to value these contributions and where the contributions are essential part of the organization's activities.

CCA's in-kind contributions for the year ended April 30, 2023 are summarized, including their utilization by program services or other activities, as follows:

Program services:	
Free use of office facilities	$ 12,000
Donated goods and materials	87,735
Donated services	125,897
	225,632
Special events:[1]	
Donated goods and materials	43,983
	$ 269,615

[1] The donated materials and supplies related to special events are reported in special events revenue, see note 16.

Contributed free use of office facilities is valued and reported at the estimated fair value in the financial statements based on current rental rates for similar facilities. Contributed supplies are valued at the estimated price that would be received for selling similar products in the United States. Contributed professional service is valued using current rates for similar service.

In addition, the organization regularly receives contributed services from a large number of volunteers who assist in fundraising and other efforts through their participation in a range of events and by working with members of CCA's staff in a variety of capacities. The value of such services, which the organization considers not practicable to estimate, have not been recognized in the accompanying financial statements.

18. Employee Retirement Benefits

CCA has established a qualified safe harbor retirement plan for substantially all its employees, as described under Section 401(k) of the Internal Revenue Code. Employees who have completed at least 6 months of service and are over 21 years of age qualify to participate in the plan. Employees may elect to make voluntary contributions to the plan on a pre-tax basis, up to the limits allowed by law.

CCA matches employee contributions up to 3.5% of their total annual compensation. Employees select from several investment options. Contributions to the plan from employees and matching contributions from CCA vest as accrued.

Employees become eligible to participate in the plan on the first of the month following their date-of-hire and are allowed to elect to contribute up to the statutory limit allowed.

Matching contributions to the plans totaled $84,006 for the year ended April 30, 2023.

19. Deferred Compensation

To provide supplemental retirement income for a key employee, the organization has entered into a nonqualified deferred compensation arrangement pursuant to §457(b) of the Internal Revenue Code. The organization makes annual elective contributions on behalf of the participant, as determined by the organization's Executive Committee, up to the maximum allowed under IRC §457(e)(15). The arrangement is "unfunded," in that deferred amounts will not be included in the employee's gross incomes until the amounts are actually or constructively received. In addition, the terms of the arrangements provide that any assets associated with these arrangements are subject to the claims of the organization's creditors in the event of the insolvency of the employer.

During the year ended April 30, 2023, the organization recorded $33,072 in compensation expense under the terms of the agreement, representing $32,500 in contributions and $572 in investment losses. Assets associated with this arrangement at April 30, 2023 totaled $127,544 and are reported among CCA's investments, with a corresponding amount reported as deferred compensation liability.

20. Unemployment Insurance Coverage

The organization participates in the Unemployment Services Trust (the "Trust") for funding of unemployment insurance. Use of the Trust is intended to reduce the organization's unemployment costs. The Trust provides the organization with a program of self-insurance with stop-loss insurance purchased to cover unusual amounts of unemployment costs. The Trust bills the organization for amounts that are intended to reach a predetermined reserve level. The assessments, billed monthly, consider any investment income and adjust for administrative costs, payments to former employees, and insurance payments.

Contributions to the Trust are reported as an asset of the organization and the amount of the estimated liability for unemployment insurance is recorded as liability.

At April 30, 2023, the assets associated with this Trust totaled $39,167 and are reported as prepaid expenses. During the year ended April 30, 2023, CCA contributed $ 7,545 to the trust, while the Trust disbursed $2,186 in benefits.

21. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure within one year of the statement of financial position date comprise the following at April 30, 2023:

Total financial assets available to fund general operations:	
Cash and cash equivalents	$ 314,058
Contributions receivable	2,538,948
Investments	2,667,499
	5,520,505
Less financial assets not available within the year ending April 30, 2024:	
Financial assets restricted by donors for endowment	(364,015)
Financial assets designated by the Board for capital expenditure and future expansion	(500,000)
Financial assets designated by the Board for The Campaign to Prescribe JoyRx with liquidity horizons greater than one year	(1,144,313)
Financial assets restricted by donors for future periods greater than one year	(568,253)
Financial assets associated with CCA's deferred compensation plan *(note 19)*	(127,544)
	(2,704,125)
	$ 2,816,380

As part of its liquidity management, CCA has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

CCA holds $350,000 in funds designated by the Board for capital expenditure and funds for future expansion in the amount of $150,000. Although the organization does not intend to spend from these funds other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from these funds could be made available, if necessary.

22. Fair Value Measurements

Included in the accompanying financial statements are certain financial instruments carried at fair value. The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, that is, other than in a forced or liquidation sale; similarly, the fair value of a liability is the amount at which the liability could be transferred in a current transaction between willing parties. Fair values are based on quoted market prices when available.

When market prices are not available, fair value is generally estimated using discounted cash flow analyses, incorporating current market inputs for similar financial instruments with comparable terms and credit quality.

All financial assets and liabilities carried at fair value have been classified, for disclosure purposes, based on a hierarchy defined under generally accepted accounting principles. The hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities and the lowest ranking to fair values determined using methodologies and models with unobservable inputs, as follows:

- *Level 1* – Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

- *Level 2* – Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument.

- *Level 3* – Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect CCA's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

At April 30, 2023, CCA's financial assets that are reported at fair value on a recurring basis consist of investments totaling $2,536,091 (see note 6), which are measured at fair value on a recurring basis using quoted prices for identical assets (i.e., Level 1).

23. Related-Party Transactions

During the year ended April 30, 2023, CCA contracted with a company controlled by a member of the Board of Directors to provide certain consulting services. Fees paid to this company totaled $6,000 for the year ended April 30, 2023. All conflict-of-interest standards and practices required by CCA's policies for such transactions were followed by CCA.

24. Reconciliation of Statement of Cash Flows

The following presents a reconciliation of the decrease in net assets (as reported on the consolidated statement of activities) to net cash used in operating activities (as reported on the consolidated statement of cash flows):

Decrease in net assets	$ (841,632)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Depreciation and amortization	116,205
Net decline in the fair value of investments	53,247
Provision for pledges receivable not collectible	52,516
Net change in the right-of-use assets – operating leases	(1,171,507)
Net change in lease liabilities – operating leases	1,183,540
Loss on disposal of capital assets	481
Net changes in:	
Contributions receivable	(1,157,788)
Prepaid expenses	(26,712)
Other assets	(91,821)
Accounts payable and accrued expenses	187,166
Accrued payroll liabilities	333,424
Deferred revenue	53,167
Deferred compensation	35,552
Total adjustments	(432,530)
Net cash used in operating activities	$ (1,274,162)

25 Reclassification of 2022 Comparative Totals

Certain 2022 amounts presented herein have been reclassified to conform to the 2023 presentation.

■

CHILDREN'S CANCER ASSOCIATION

CONSOLIDATING SCHEDULE OF FINANCIAL POSITION

APRIL 30, 2023

		Children's Cancer Association	The Foundation of the Children's Cancer Association	Consolidating elimination entries	Total
Assets:					
Cash and cash equivalents	$	290,708	23,350	–	314,058
Contributions receivable		2,538,948	52,500	(52,500)	2,538,948
Investments		2,222,967	444,532	–	2,667,499
Prepaid expenses		130,383	8,248	–	138,631
Other Assets		74,804	–	–	74,804
Right-of-use assets - operating leases		1,567,904	–	–	1,567,904
Property and equipment		156,613	1,123,004	–	1,279,617
Total assets	$	6,982,327	1,651,634	(52,500)	8,581,461
Liabilities:					
Accounts payable and accrued expenses		385,636	–	(52,500)	333,136
Accrued payroll liabilities		675,653	–	–	675,653
Deferred revenue		92,542	–	–	92,542
Deferred compensation		127,544	–	–	127,544
Line of credit payables		250,000	–	–	250,000
Lease liabilities - operating leases		1,571,090	–	–	1,571,090
Total liabilities		3,102,465	–	(52,500)	3,049,965
Net assets:					
Without donor restrictions		1,953,023	1,287,619	–	3,240,642
With donor restrictions		1,926,839	364,015	–	2,290,854
Total net assets		3,879,862	1,651,634	–	5,531,496
Total liabilities and net assets	$	6,982,327	1,651,634	(52,500)	8,581,461

CHILDREN'S CANCER ASSOCIATION

CONSOLIDATING SCHEDULE OF ACTIVITIES

YEAR ENDED APRIL 30, 2023

	Children's Cancer Association	The Foundation of the Children's Cancer Association	Consolidating elimination entries	Total
Operating revenues and gains				
Contributions and grants	$ 4,442,730	760	–	4,443,490
Employee Retention Credit	976,018	–	–	976,018
In-kind Contribution	225,632	–	–	225,632
Net operating investment return	(1,004)	(18)	–	(1,022)
Other income	44,321	30,005	(30,000)	44,326
Total operating revenues and gains	5,687,697	30,747	(30,000)	5,688,444
Expenses:				
Program services:				
JoyRx Music	1,913,842	–	–	1,913,842
Community Outreach and Education	1,080,029	–	–	1,080,029
JoyRx Mentorship	457,090	–	–	457,090
JoyRx Nature	334,998	51,898	(30,000)	356,896
Science of Joy	43,322	–	–	43,322
Total program services	3,829,281	51,898	(30,000)	3,851,179
Supporting services:				
Management and general	1,121,642	1,940	–	1,123,582
Fundraising	1,554,755	–	–	1,554,755
Total supporting services	2,676,397	1,940	–	2,678,337
Total expenses	6,505,678	53,838	(30,000)	6,529,516
Increase (decrease) in net assets before non-operating activities	(817,981)	(23,091)	–	(841,072)
Non-operating activities:				
Net endowment return	–	(79)	–	(79)
Net loss on disposal of capital assets	(481)	–	–	(481)
Total non-operating activities	(481)	(79)	–	(560)
Decrease in net assets	(818,462)	(23,170)	–	(841,632)
Net assets at beginning of year	4,698,324	1,674,804	–	6,373,128
Net assets at end of year	$ 3,879,862	1,651,634	–	5,531,496

GOVERNING BOARD, MANAGEMENT, AND STAFF

AS OF AUGUST 2023

Board of Directors

CHILDREN'S CANCER ASSOCIATION

Andrea Corradini, *Board Chair*
Global Vice President,
Nike Kids Division
Nike, Inc.

Scott Burton, *Board Chair*
Emeritus, 2020-2021
Market President, Commercial
Providence Health Plans

Rosemary Colliver, *Board Chair*
Emeritus, 2017 to 2020
Legal Counsel
ShadowMachine

Paul Gulick, *Board Chair*
Emeritus, 2008 to 2010
Co-Founder, In-Focus
Founder, Clarity Visual Systems
(Retired)

Jen Balint
Principal Recruiter &
Senior Manager, Executive
Recruiting
Wafair.com

Suzann Baricevic Murphy
Owner/President
(w)here inc.

Paula Barran
Partner
Barran Liebman, LLP

Ryan Beckley
Owner/President
TerraFirma

Aaron Cooper
Founder/Innovation Consultant
Moonshot Molecules

Tim Cooper
Senior Vice President
Brown & Brown Northwest

Dennis W. Donley, Jr.
Partner, Attorney
Naman, Howell, Smith & Lee,
PLCC

Regina Ellis
Founder & Chief Joy Officer
Emeritus
Children's Cancer Association

Bill Foudy
President
Target Sourcing Services

Catherine Gonzalez-Lofgren
Management Consultant
The Gunter Group

Rob Goodman
Owner & President of Sales
American Medical Concepts, Inc.

Sharon Gueck
Portfolio Manager &
Financial Planner
Becker Capital

Zach Hyder
President & CMO
Hubbell Communications

Scott Lawrence
Founder
Breakside Brewery

Kelly Long
Founding Partner
Manifold

Caleb Noel
SVP, Operations
NFP

Lesley Otto, M.D.
Physician & Surgeon

Todd Palmerton
VP, Event Creation &
Management
Wasserman

Ron Penner-Ash
Founder
Penner-Ash Wine Cellars

Sonja Steves
Retired - Senior Vice President
of Human Resources
Legacy Health

Mike Tarbell
President & Head Coach
Playbooks Consulting

Cliff Ellis, *Honorary Board Member*
Co-Founder
Children's Cancer Association

The Foundation of the Children's cancer Association

Regina Ellis
Founder & Chief Joy Officer Emeritus
Children's Cancer Association

Paul Gulick
Co-Founder, In-Focus
Founder, Clarity Visual Systems
(Retired)

Management and Staff

Danielle York
Chief Executive Officer

Regina Ellis
Founder & Chief Joy Officer Emeritus

Jack Pipkin
Sr. Vice President of Revenue & Development

Maura Boyce
Vice President of Programs

Nicole McDonald
Vice President of Finance & Operations

Grace Holland
GM/Regional Executive Director, South

Haley Ellison
Senior Director of Communications

Kelly Richards
Senior Director of Human Resources

Barbara Peschiera
Director of Corporate Engagement

Allyn Cripe
Director of Partner Engagement

Elyse Lopez
Director of Digital Content Strategy

Christine Mebesius
Director of Events

Allison Moore
Director of Programs,
South Market

Anne Robinson
Director of Development, PNW

Kacy Smerke
Director of Programs, PNW

Joe Williams
Director of Information Technology & Facilities

Angela Long
Senior Accounting Manager

Elke Downer
JoyRx Music Manager

Cliff Ellis
Caring Cabin Site Manager

Kennan Recker
JoyRx Music Supervisor

Brennan Collins
Sr. Video Content Creator

Eileen Shattuck
Senior Accounting Coordinator

Alex Abrazaldo
JoyRx Music Specialist

Cristina Briones
JoyRx Music Specialist

Kyle Brown
Program Data Analyst

Briana Bullington
Donor Relations Officer

Ku'uipo Cavaco
Creative Project Coordinator

Robin Cedar
Copywriter

Will Coker
Graphic Designer

Jean Czuba
Program Specialist, JoyRx Music

Erin Deleissegues
Major Gifts Officer

Grace Dooney
Development Associate

Jillian Ferguson
Executive Assistant

Tom Foy
Data Services Specialist

Dylan Greer
Program Specialist,
JoyRx Music Digital Live

Sophie Harrington
Human Resources Coordinator

Jordan Harrison
Receptionist & Program Support

Brandon Hocker
Database & Prospect Research Manager

Kelsey Kirchenbauer
Program Specialist,
JoyRx Music Digital Live

Margaret Martin
Event Coordinator

Joaquin Owens
IT & Facilities Specialist

Lorraine Piscitello
Program Specialist,
JoyRx Mentorship

Christa Ramirez
Project Coordinator

Johannah Roake
Senior Brand Designer

Jeannie Ross
Program Specialist,
JoyRx Mentorship

Salma Ruiz
Program Specialist,
JoyRx Mentorship

Monica Salas
JoyRx Bilingual Musical Specialist

Gabby Toledo
JoyRx Digital Live Specialist

Drew Tyson
Sr. Marketing Coordinator

Chris Whitford
JoyRx Music Specialist

INQUIRIES AND OTHER INFORMATION

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