



JIMMY MILLER MEMORIAL FOUNDATION

CONTENTS

EIN: 20-1702191
Report Generated on: 01/14/2023

Executive Summary	2
Programs & Results	4
Financial Review	7
Operations & Leadership	9

APPENDIX

Key Documents	18
Charity Check Report	19

JIMMY MILLER MEMORIAL FOUNDATION

👤 aka JMMF
📍 Manhattan Beach, CA
🌐 www.jimmymillerfoundation.org
📞 (310)367-1640



[View GuideStar Profile](#)

MISSION

Through recreational, educational and mentoring programs, the Jimmy Miller Memorial Foundation brings together surfers, educators, therapists, lifeguards and friends to help people affected by mental and physical illness and injury feel the joy and healing power of the ocean and surfing. Our mission is to carry on the legacy of Jim's pure love of surfing by showing the ocean's power to heal.

EIN

20-1702191

RULING YEAR

2004

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

2004

MAIN ADDRESS

2711 N. Sepulveda Blvd. #331
Manhattan Beach, CA
90266

AFFILIATION TYPE

Independent Organization

CONTACT

Mr. Andy Dellenbach, Chief
Executive Officer
(310) 968-4259
andy@jimmymillerfoundation.
org

CHIEF EXECUTIVE OFFICER

Andy Dellenbach

BOARD CHAIR

Jeff Miller

SUBJECT AREA

Rehabilitation

Mental health care

Water sports

Youth organizing

NTEE Code

Mental Health Treatment (F30)

Swimming, Water Recreation
(N67)

Youth Development Programs
(O50)

PROGRAMS

1. Military/Veterans Ocean Therapy Program

Population(s) served: Military personnel, Veterans

2. Youth Therapy Program

Population(s) served: Children and youth

3. Healthcare Workers Ocean Therapy Program

Population(s) served: People with diseases and illnesses, Substance abusers

POPULATIONS SERVED

1. Children and youth

2. Military personnel

3. Veterans

COMPLIANCE

- ✓ IRS Pub 78 Verified as of December 2022
- ✓ IRS BMF 509(a) (1) as of December 12, 2022
- ✗ A-133 Audit Required/Performed?
- ✗ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✓ Board Practices Reported?
- ✓ Diversity Data Reported?
- 0 Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization,
February 2022

Military/Veterans Ocean Therapy Program

Population(s) Served:

Military personnel
Veterans

The Jimmy Miller Foundation currently serves Marines of the Wounded Warrior Battalions at Camp Pendleton with unique, year-round Ocean Therapy sessions. Held on base at Camp Pendleton, the Ocean Therapy sessions provide the Marines with an opportunity to learn to surf in a supportive environment, while focusing on the therapeutic benefits of the ocean, the sport of surfing and the supportive community surrounding the surf culture.

Other aims of the program through occupational therapist led discussion sessions are increased perceived self-efficacy, patient advocacy and the process of recovery. Through the Ocean Therapy program, the Marines are first taught the basics of surfing on-land and then learn to surf with a personalized surf instructor in the water. The sport is adapted to meet any and all limiting physical and/or emotional challenges, so that every participant is successful. The supportive environment coupled with the resilience and physical aptitude of the Marines, lends itself to some of the most miraculous novice surfing skills ever witnessed.

Some of the common responses from the Marines include, "This is the best day I've had since my injury", "This [surfing] is curing my PTSD", and "Surfing saved my life". Sessions occur twice per month on base at Camp Pendleton.

Youth Therapy Program

Population(s) Served:

K-12 (5-19 years)

The Jimmy Miller Foundation provides a unique Ocean Therapy experience for youth labeled At-Risk in the Los Angeles area. The Ocean Therapy sessions provide individual surfing instruction, while building self-efficacy and self-confidence in the participants through group-based discussion sessions led by a certified clinical psychology therapist. The unique volunteer community created through the JMMF also supports the therapeutic experience for each participant. The youth who attend Ocean Therapy sessions have had a variety of challenges in their lives, some of which include physical, sexual and/or emotional abuse.

The participating organizations include: Hollygrove; Uplift Family Services; Hillside of Pasadena; Children's Institute; Hathaway-Sycamores Child and Family Services; Happy Trails Children's Foundation; Walk With Sally; DiDi Hirsch and Just Keep Living.

Each of these organizations are dedicated to creating enriched, successful and supported lives for the community they serve, and have endorsed the JMMF Ocean Therapy sessions as one of their most successful programs.

Sessions are held on the beach at Rosecrans Ave in Manhattan Beach. Please see the Ocean Therapy section for further details and Ocean Therapy dates.

Healthcare Workers Ocean Therapy Program

Population(s) Served: n/a

JMMF launched our newest Ocean Therapy program geared toward helping Healthcare Workers who have suffered trauma-related illness, PTSD, anxiety, depression and suicidal ideation as a result of the extreme conditions and care they have been subjected to during the COVID-19 pandemic. We recognized that these healthcare heroes suffered from similar circumstances and environments as our military faces in combat, and that they needed

a dedicated program to assist them in processing their illness.

CHARTING IMPACT

What is the organization aiming to accomplish?

The aim of our Ocean Therapy Program is to enhance the participant's self-efficacy, provide him/her with a sense of achievement and accomplishment and instill a hope for a brighter future. Additionally, surfing is a physical activity that builds strength, balance and skill. We also endeavor to help make participants proficient in their ocean safety awareness, as well as inspire board sport skill acquisition for continued independent participation as a healthy form of exercise and an alternative to their addictive behaviors. As a further benefit, Ocean Therapy also provides a common activity for families to participate in together and serves as a catalyst to break down the walls that often isolate participants from their family as a result of their past traumatic experiences. Ocean Therapy stresses that by successfully engaging in the activity of surfing and riding waves, participants will increase their self-confidence and belief in their ability to achieve goals in other areas of their life as well.

What are the organization's key strategies for making this happen?

Ocean Therapy sessions provide group talk therapy led by a licensed therapist coupled with individual surfing instruction. Our unique Ocean Therapy Program brings together therapists, surfing instructors, safety coordinators and volunteers to assist our participants ("athletes") in building self-efficacy and self-confidence through learning how to surf. We begin our Ocean Therapy sessions with a group discussion that everyone participates in, sharing perspectives on a theme or topic introduced by the therapist. We then teach the participants the basics of surfing, ocean awareness and how to recover after falling off the surfboard. After our surfing session, we regroup on the beach and revisit the theme for the day and see how each participants affect and perspectives may have changed after participating in the session.

Our goal is to help as many population groups as possible heal from their trauma-related illness and injuries. We do not charge our participants to attend our Ocean Therapy sessions, and instead rely on foundations, granting agencies, individual donors and fundraising events to fund our Ocean Therapy Program.

Our strategy is to expand the population groups we work with, add locations/venues where we conduct our Ocean Therapy sessions and partner with other organizations and sports to expand the recreational component of our unique alternative therapy.

What are the organization's capabilities for doing this?

JMMF's Ocean Therapy Program is managed by a highly-skilled team of certified professionals and specialized teams trained in dealing with the unique challenges of our populations. We have a wealth of experience in managing and delivering large scale adaptive sports programs geared for the populations we serve.

JMMF literally wrote the manual that is used around the world by over 80 organizations involved in Ocean/Surf Therapy. Developed by Dr. Carly Rogers as part of her doctorate program at USC, we

What have and haven't they accomplished so far?

The program was first implemented in 2005 with four sessions serving underprivileged and abused children in Los Angeles. The results were beyond remarkable. As one clinician stated, "These children have experienced such trauma that there are no positive memories for them to refer to. You have created positive memories for them that will serve them for a lifetime. You have inspired the very core of who they are and what they can accomplish".

In 2006, we expanded the concept of using the Ocean Therapy protocol to help military members returning from conflicts in the Gulf. After numerous conversations with the Pentagon and military brass at Camp Pendleton, the JMMF was invited to conduct a pilot program with the Wounded Warrior Battalion-West (WWB-W). Once again, the positive results of the pilot program were far beyond

their expectations. The Command staff of the Wounded Warrior Battalion stated, “The change in affect at the barracks is visceral. The Marines come back from (Ocean Therapy) sessions with actual smiles on their faces. This is something we have not been able to provide through traditional therapy”. Needless to say, we were enthusiastically invited back, and we now conduct, on average, two sessions per month with the Wounded Warriors.

In 2007 we created our Veteran program to reach those whose service may have ended but their experiences still traumatize them. In 2013, to further delineate our population groups and provide a “safe” therapeutic environment, we implemented our first female-only veteran sessions.

Today, we run between 40–60 sessions annually with seven youth non-profits, Camp Pendleton Wounded Warrior Battalion West, GLAVA, and several other veteran non-profits. We have served thousands of participants since our start in 2005.

Financials

FINANCIALS QUICK VIEW

Surpluses in last 5 years	4
Negative Net Assets in past 5 years	0

FISCAL YEAR START: 01/01

FISCAL YEAR END: 12/31

Financial Trends Analysis

Business Model Indicators

Created in Partnership with



Profitability	2012	2014	2016	2018	2019
Unrestricted surplus (deficit) before depreciation	\$62,345	\$46,513	\$238,636	\$69,025	-\$60,684
As a % of expenses	31.9%	19.6%	150.1%	26.6%	-24.2%
Unrestricted surplus (deficit) after depreciation	\$60,257	\$46,513	\$238,636	\$69,025	-\$60,684
As a % of expenses	30.5%	19.6%	150.1%	26.6%	-24.2%

Revenue Composition

Total revenue (unrestricted & restricted)	\$257,806	\$277,839	\$397,584	\$328,932	\$189,909
Total revenue, % change over prior year	0.0%	0.0%	0.0%	0.0%	-42.3%
Program services revenue	4.7%	4.7%	0.0%	0.0%	0.0%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.1%	0.1%	1.0%	3.7%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	95.3%	95.3%	99.9%	99.0%	95.3%
Other revenue	0.0%	0.0%	0.0%	0.0%	0.9%

Expense Composition

Total expenses before depreciation	\$195,461	\$237,310	\$158,948	\$259,907	\$250,593
Total expenses, % change over prior year	0.0%	0.0%	0.0%	0.0%	-3.6%
Personnel	0.0%	0.0%	0.0%	0.0%	2.4%
Professional Fees	0.3%	13.2%	1.0%	17.3%	31.3%
Occupancy	0.0%	0.0%	0.0%	0.0%	0.0%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	7.8%	4.4%	0.0%	0.2%	0.9%
All other expenses	91.9%	82.4%	99.0%	82.5%	65.4%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2012	2014	2016	2018	2019
Total Expenses (after depreciation)	\$197,549	\$237,310	\$158,948	\$259,907	\$250,593
One Month of Savings	\$16,288	\$19,776	\$13,246	\$21,659	\$20,883
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$213,837	\$257,086	\$172,194	\$281,566	\$271,476

Capital Structure Indicators

Liquidity

Months of cash	6.7	3.1	18.6	8.1	3.0
Months of cash and investments	6.7	3.1	18.6	12.5	10.0
Months of estimated liquid unrestricted net assets	6.7	2.1	18.6	12.9	10.5

Balance Sheet Composition

Cash	\$108,535	\$60,578	\$246,446	\$175,271	\$62,539
Investments	\$0	\$0	\$0	\$95,682	\$146,169
Receivables	\$0	\$0	\$0	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$27,481	\$0	\$0	\$0	\$0
Accumulated depreciation (% of LBE)	99.4%	0.0%	0.0%	0.0%	0.0%
Liabilities (as % of assets)	0.0%	32.3%	0.0%	0.0%	0.0%
Unrestricted net assets	\$0	\$41,028	\$246,446	\$278,993	\$218,309
Temporarily restricted net assets	\$0	\$0	\$0	\$0	N/A
Permanently restricted net assets	\$0	\$0	\$0	\$0	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$108,715	\$41,028	\$246,446	\$278,993	\$218,309

Key Data Checks

Material Data Errors	2012	2014	2016	2018	2019
	No	No	No	No	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- [Formulas for key metrics](#)
- ['Key Revenue & Expense Data from Form 990'](#)
- ['Key Balance Sheet Data from Form 990'](#)

Operations

Source: Self-Reported by Organization, February 2022

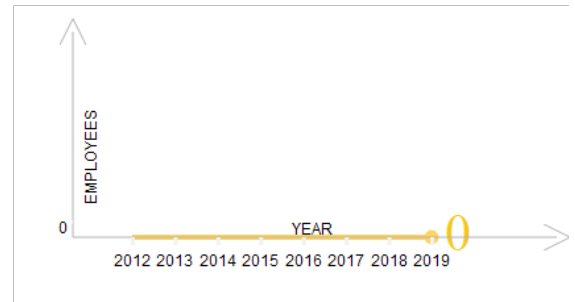
CHIEF EXECUTIVE OFFICER

Andy Dellenbach

Andy is the first-ever Chief Executive Officer of the Jimmy Miller Memorial Foundation, focused on long term vision, strategy, program development and fundraising for JMMF. Outside of JMMF, Andy has a solar company that assists homeowners to transition to clean, renewable energy as well as an independent consulting company (Delco) guiding businesses in the sales and marketing front. Before starting Delco, Andy was a co-founder of Mind Over Eye Inc., a successful content creation studio that he sold to Source Interlink Media in 2011. Prior to forming Mind Over Eye, Andy managed advertising sales for various magazines and brands for Petersen Publishing including the Latin America territory for Skin Diver (scuba diving), the Action Sports Group (Surfer, Snowboarder, Skateboarder, Powder and Bike) and the NBC-televised action sports festival, the Gravity Games.

NUMBER OF EMPLOYEES

Source: IRS Form 990



BOARD CHAIR

Jeff Miller

BOARD CO-CHAIR

Jeff Miller

BOARD MEMBERS

Jeff Miller

Owner, Scale My Studio

Nancy Miller

Co-founder JMMF

Brent Broza

Brent Broza Photography

Mark Gerold

Associate, AON Insurance Agency

Chris Brown

Executive Director/Owner, Camp Surf

Kevin Barry

Restaurant Owner, Los Angeles County Lifeguard

David Peters

Co-founder, Regency Affiliates

Roger Laverty

Debbie Goldberg

Owner, co-founder, Chief Marketing Officer of Fresh Brothers Pizza

John Kim

COO of Vision to Learn, County Lifeguard

Tome Baldocchi

CPA

Aaron Osten

Partner/Attorney, Greene Broillette & Wheeler LLC

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Andrew Dellenbach	CEO	\$6,056	\$0	\$0
Jeff Miller	President	\$0	\$0	\$0
Chris Brown	Secretary	\$0	\$0	\$0
Tome Baldocchi	Treasurer	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Jeff Miller	President	\$0	\$0	\$0
Andrew Dellenbach	CEO	\$0	\$0	\$0
Chris Brown	Secretary	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2016

Name	Title	Compensation	Other	Related
Jeff Miller	President	\$0	\$0	\$0
Andrew Dellenbach	Secretary	\$0	\$0	\$0
Chris Brown	Treasurer	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2015

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Jeff Miller	President	\$0	\$0	\$0
Andrew Dellenbach	Secretary	\$0	\$0	\$0
Chris Brown	Treasurer	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2014

Name	Title	Compensation	Other	Related
Jeff Miller	President	\$0	\$0	\$0
Andrew Dellenbach	Secretary	\$0	\$0	\$0
Chris Brown	Treasurer	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2019

Firm Name	Firm EIN	Firm Address	Firm Phone
TOME BALDOCCHI EA		1404 Chestnut Ave, Manhattan Beach CA 90266 USA	310-546-1724

Paid Preparers

FISCAL YEAR 2018

Firm Name	Firm EIN	Firm Address	Firm Phone
TOME BALDOCCHI EA		1404 Chestnut Ave, Manhattan Beach CA 90266 USA	310-546-1724

Paid Preparers

FISCAL YEAR 2016

Firm Name	Firm EIN	Firm Address	Firm Phone
TOME BALDOCCHI EA		1404 Chestnut Ave, Manhattan Beach CA 90266 USA	310-546-1724

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations? Yes

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year? No

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year? Yes

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership? Yes

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years? No

Organizational Demographics

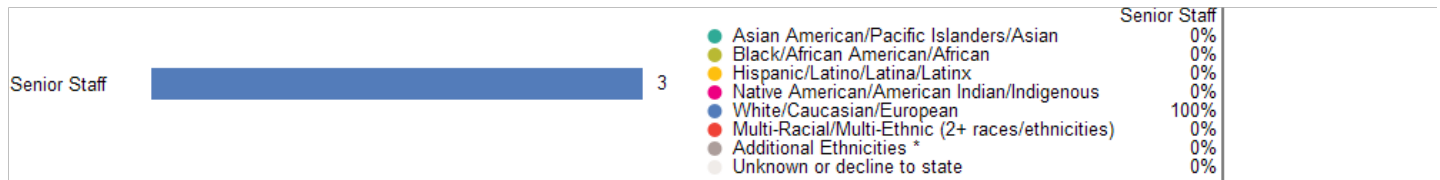
Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

Leadership

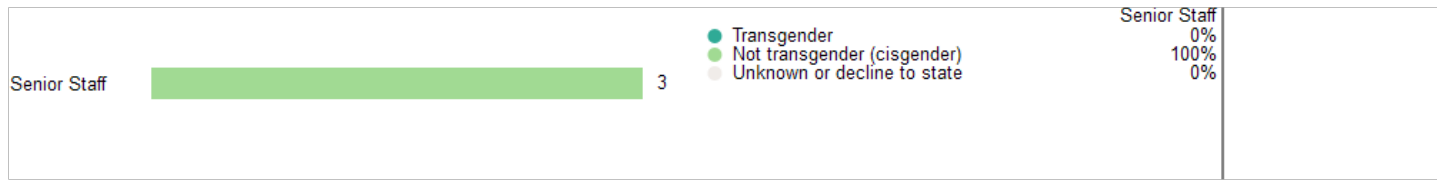
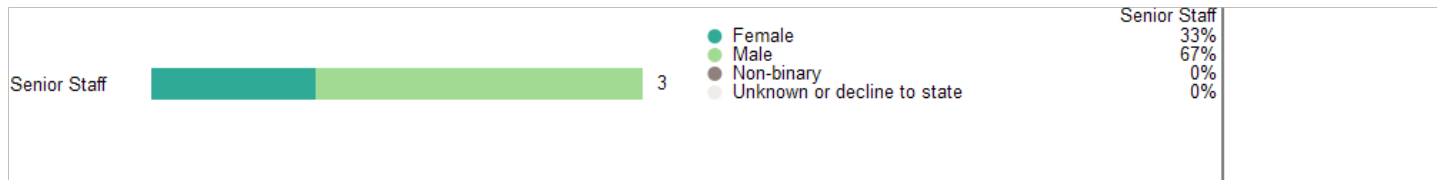
The organization's leader identifies as:

Race & Ethnicity	White/Caucasian/European
Gender Identity	Male, Not transgender (cisgender)
Sexual Orientation	Heterosexual or Straight
Disability Status	Person without a disability

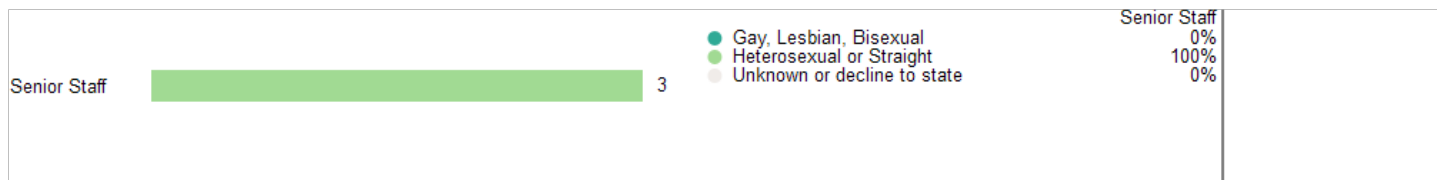
Race & Ethnicity



Gender Identity



Sexual Orientation



Disability

No data.

We do not display staff or senior staff disability information for organizations with fewer than 15 staff.

Appendix

Key Documents

IRS Forms 990

[2019 990](#)

[2018 990](#)

[2016 990](#)

[2015 990](#)

[2014 990](#)

IRS Forms 990T

Not Available

Audited Financial Statements

[2020 Audited Financial Statement](#)

[2018 Audited Financial Statement](#)

[Audited Financial Statement](#)

Key Organization Documents

[Letter of Determination](#)

['Key Revenue & Expense Data from Form 990'](#)

['Key Balance Sheet Data from Form 990'](#)

GuideStar Charity Check

JIMMY MILLER MEMORIAL FOUNDATION

Aka JMMF

2711 N. Sepulveda Blvd. #331
Manhattan Beach, CA 90266

- ✓ Foundation Status Code: PC*
- ✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details

✓ IRS Pub 78
verified

Organization name	Location	Most recent IRS Publication 78
Jimmy Miller Memorial Foundation	Manhattan Beach, CA	December 2022
EIN	Deductibility status description	Verified with most recent Internal Revenue Bulletin
20-1702191	A public charity (50% deductibility limitation).	January 09, 2023

IRS Business Master File Details

IRS BMF 509(a)(1)

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
JIMMY MILLER MEMORIAL FOUNDATION	December 12 2022	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
20-1702191	This organization is a 501(c)(3) Public Charity	12/2004
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

-GuideStar acquires all IRS data directly from the Internal Revenue Service.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.

-The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.