# EXTENDED TO NOVEMBER 15, 2022

Form **990** 

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

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

Open to Public Inspection

Depart	tment of th	e Treasury Service	Go to www.irs.gov/Form990 for instructions and	the latest	t information.	Inspection	
Interna	I Revenue	Service		ending	i intornation		
_			f organization		D Employer identificat	ion number	
B Ch ap	neck if oplicable:	C Name o	rorganization				
_	Address change	PANT	A CARES FOUNDATION, INC.				
-	Name		usiness as		81-2094929		
-	change Initial	Numbo		Room/suite	E Telephone number		
$\vdash$	]return ]Final	1120	N. TOWN CENTER DRIVE	150	(626) 372-	8205	
	return/ termin-		town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	45,451,718.	
	ated Amended		VEGAS, NV 89144		H(a) Is this a group retui	'n	
=	Ireturn Applica-	E Name a	and address of principal officer:WINNIE CHAN		for subordinates?	Yes X No	
	Ition pending	11120	N. TOWN CENTER DR, SUITE 150, LAS	VEGAS	H(b) Are all subordinates inclu	ded? Yes No	
LT	av.evem		X 501(c)(3)	or 527		. See instructions	
J. W	/ohsite	▶ WWW	PANDACARES.ORG		H(c) Group exemption n	umber >	
K Fr	orm of or	nanization:	X Corporation Trust Association Other ▶	L Year	of formation: 2016 M S	tate of legal domicile; NV	
	-4 II C	20000000					
The state of the s	4 Dr	riofly docori	be the organization's mission or most significant activities: BRIN	GS HOI	PE & SERVES UN	IDERSERVED	
Activities & Governance	Y	OUTH I	HEALTH/EDUCATION NEEDS & FOSTERS S	PIRIT	OF GIVING.		
ī.	2 C	heck this b	ox Improve if the organization discontinued its operations or dispo	sed of mor	e than 25% of its net asse	ts.	
ě			oting members of the governing body (Part VI, line 1a)				
ဗီ	4 Nu	umber of in	dependent voting members of the governing body (Part VI, line 1b)		4	3	
<b>ප</b> ර් ග			of individuals employed in calendar year 2021 (Part V, line 2a)			0	
iţi			of volunteers (estimate if necessary)				
뱒	7a To	otal unrelat	ed business revenue from Part VIII, column (C), line 12			0.	
ď			business taxable income from Form 990-T, Part I, line 11			0.	
-			NAME OF THE PARTY		Prior Year	Current Year	
	8 C	ontribution	s and grants (Part VIII, line 1h)	41,092,175.	44,780,374.		
ž			vice revenue (Part VIII, line 2g)	0.	0.		
Revenue			ncome (Part VIII, column (A), lines 3, 4, and 7d)	49,810.	671,344.		
œ			ie (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.		
			e - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		41,141,985.	45,451,718.	
_			imilar amounts paid (Part IX, column (A), lines 1-3)		39,470,774.	51,524,985.	
			to or for members (Part IX, column (A), line 4)		0.	0.	
Ø	15 S	alaries, oth	er compensation, employee benefits (Part IX, column (A), lines 5-10)		0.		
Expenses	16a Pi	rofessional	fundraising fees (Part IX, column (A), line 11e)		0.	0.	
g	b⊤	otal fundrai	sing expenses (Part IX, column (D), line 25)	0.	5 610 200	1 672 020	
மி	17 0	ther expen	ses (Part IX, column (A), lines 11a-11d, 11f-24e)		5,619,322.	1,672,928.	
	18 To	otal expens	es. Add lines 13-17 (must equal Part IX, column (A), line 25)		45,090,096.	-7,746,195.	
	19 R	levenue les	s expenses. Subtract line 18 from line 12		-3,948,111.	- International Contract of the Contract of th	
Ses				1	Beginning of Current Year	End of Year 37,372,072.	
sets	20 To	otal assets	(Part X, line 16)		44,633,071.	31,312,012.	
Net Assets or Fund Balances	21 To		es (Part X, line 26)		0.	37,372,072	
影	22 N	let assets c	r fund balances. Subtract line 21 from line 20		44,633,071.	31,314,014.	
P	art II	Signatu	re Block			annulades and halist it is	
Und	er penalti	ies of perjury	, I declare that I have examined this return, including accompanying schedul	les and state	ments, and to the best of fily	knowledge and belief, it is	
true	, correct,	and comple	te. Declaration of preparer (other than officer) is based on all information of v	which prepar	er has any knowledge.		
	- 17	<b>\</b>	Whenelle		Date		
Sig	n 📗		ire of officer		11/10	12022	
Her	e	MIN	NIE CHAN, SECRETARY		11113		
		200000	print name and title		Date Check	II PTIN	
			reparer's name Preparer's signature		ESCHIO III	D00100104	
Paid	d E	DENNIS	M. LEE, C.P.A.		self-employed	7-1282438	
	parer [	Firm's name	DENNIS M. LEE & ASSOCIATES		Firm's EIN ▶ 2	7 1202430	
Use	Only	Firm's addre	2 PARK PLAZA, SUITE 450		Dhan / 0 /	9) 861-2529	
			IRVINE, CA 92614		Phone no. ( 9 4	1 22	
Ma	y the IRS	S discuss t	his return with the preparer shown above? See instructions			Yes No	

132002 12-09-21

Form 990 (2021)

Total program service expenses

Other program services (Describe on Schedule O.)

including grants of \$

# Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			,,
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			3,7
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		<b>.</b>
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			x
_	Schedule D, Part III	8		
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			$ _{\mathbf{x}}$
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	40		$ _{\mathbf{x}}$
44	or in quasi endowments? If "Yes," complete Schedule D, Part V  If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,	10		<u> </u>
11	as applicable.			
_	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	0.414	11a		x
h	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	Ha		<del></del>
b	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	110		
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
-	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b				
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			,,
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			\ <sub>3,7</sub>
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			<b> </b> ₩
40	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			x
10	1c and 8a? If "Yes," complete Schedule G, Part II  Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	18		<u> </u>
19		40		x
20a	complete Schedule G, Part III  Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a 20b		<del>  ^</del>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
<b>4</b> I	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Х	
	got of the original or			

# Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		163	
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			x
24.5	Schedule J  Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	23		
2 <del>4</del> a	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			l
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			- V
07	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,	21		
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?//f			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			37
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	20		x
33	Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
-	Part V, line 1	34		Х
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			177
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			X
38	and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	37		
30		38	х	
Pai	Note: All Form 990 filers are required to complete Schedule 0  † V   Statements Regarding Other IRS Filings and Tax Compliance	_ 55		
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5а	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			l
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			37
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	_		X
	to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7-		Х
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g		
g h	If the organization received a contribution of qualified intellectual property, and the organization file of one of one of the organization file a Form 1098-C?	7 <u>9</u> 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	/!!		
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
D	Enter the amount of reserves the organization is required to maintain by the states in which the			
_	organization is licensed to issue qualified health plans  Enter the amount of reserves on hand  13b  13c			
		14a		X
	Did the organization receive any payments for indoor tanning services during the tax year?  If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		<del></del>
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	. 10		
	excess parachute payment(s) during the year?	15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any			
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		Х
	If "Yes," complete Form 6069.			

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Form **990** (2021)

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	3		
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b	3		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2	Х	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X
<u>Sec</u>	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	<u> </u>	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		ا ۔۔	
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
	The organization's CEO, Executive Director, or top management official			X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed ►AL, AK, AZ, AR, CA, CO, CT, DC, F			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)	3)s only	/) avail	able
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website  X Another's website  X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,	and fina	ncial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	WINNIE CHAN - (626) 372-8205			
	1120 N. TOWN CENTER DR., SUITE 150, LAS VEGAS, NV 89144			
40000	SEE SCHEDIILE O FOR FILL LIST OF STATES	Forn	agan	(2021)

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

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

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

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

See the instructions for the order in which to list the persons above.

Check this box if neither the organization n		Ji ga	ai il∠c			npel	ısal			<b>/</b> E\
(A)	(B)			Pos	C) ition	1		(D)	(E)	(F)
Name and title	Average	(do	not c	heck	more	than	one	Reportable	Reportable	Estimated
	hours per week	offi	, unle cer ar	ss pe id a d	rson Iirecto	is bot or/trus	n an tee)	compensation from	compensation from related	amount of other
		-o					Ė	the	organizations	
	(list any hours for	lirect				_		organization	(W-2/1099-MISC/	compensation from the
	related	e or (	tee			satec		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	ruste	Itus		ee/	mpeu		1099-NEC)	1000 (120)	and related
	below	dualt	nijons	_	oldu	st co	<u></u>	10001120,		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			3
(1) ANDREW JIN-CHAN CHERNG	1.00	┢	┢		Ť		_			
DIRECTOR		x		х				0.	0.	0.
(2) PEGGY TSIANG CHERNG	2.00							-	-	-
PRES. & TREAS. & DIREC.		X		х				0.	0.	0.
(3) WINNIE CHAN	25.00									, , ,
SECRETARY		1		x				0.	0.	0.
(4) DENNIS BURKE	4.00									
DIRECTOR		Х						0.	0.	0.
		-								
		1								
			-							
		1								
				L		<u></u>				
		-								
		l		l		l	l	1		

Form 990 (2021)

Page 8

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)  (A) (B) (C) (D) (E)													(F)	
	Name and title	Average hours per week	box	not c , unle	Pos heck ess pe	itior more	than is botor/trus	h an	Reportable compensation	Reportable compensatio		an	timate	
		(list any hours for related organizations	Individual trustee or director	l trustee		ee	npensated		from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MIS 1099-NEC)	3	com fr org	other pensa om the anizati d relate	e ion
		below line)	Individual t	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1.000 1.1207				anizatio	
1b Su	ıbtotal							<u> </u>	0.		0.			0.
с То	tal from continuation sheets to Part VI tal (add lines 1b and 1c)	II, Section A						<b>&gt;</b>	0.		0.			0.
<b>2</b> To	tal number of individuals (including but n								eceived more than \$100	0,000 of reportabl	е			C
<b>3</b> Did	d the organization list any <b>former</b> officer,	director, trust	ee, I	key (	emp	loye	e, o	r hig	ghest compensated emp	oloyee on			Yes	No
	e 1a? If "Yes," complete Schedule J for s r any individual listed on line 1a, is the su								her compensation from			3		Х
	d related organizations greater than \$150 d any person listed on line 1a receive or a											4		Х
rer	ndered to the organization? If "Yes," com	· · · · · · · · · · · · · · · · · · ·				-						5		Х
	omplete this table for your five highest co	-	-								pens	ation 1	rom	
	(A) Name and business			INC					(B) Description of s		C	(C Compe		า
	tal number of independent contractors (i 00,000 of compensation from the organi		ot li	mite	d to		se li 0	stec	d above) who received n	nore than				

Ра	rt V	Ш						
			Check if Schedule O contains a response	e or note to any lin		(B)	(C)	
					(A) Total revenue	Related or exempt		( <b>D)</b> Revenue excluded
					Total Tovolido		business revenue	
(0.40								sections 512 - 514
ants			Federated campaigns 1a					
Gra			Membership dues 1b					
Contributions, Gifts, Grants and Other Similar Amounts			Fundraising events 1c					
iai			Related organizations 1d					
ns, Sim			Government grants (contributions) 1e					
ıtio er (		f	All other contributions, gifts, grants, and					
Fi			similar amounts not included above <b>1f</b>	44,780,374.				
ont od (		g	Noncash contributions included in lines 1a-1f 1g \$					
<u>a</u> C		h	Total. Add lines 1a-1f	<b></b>	44,780,374.			
				Business Code				
ice	2	а						
erv		b						
n S en		С						
rar Rev		d						
Program Service Revenue		е						
ъ.			1 9					
		g	Total. Add lines 2a-2f					
	3		Investment income (including dividends, inte	,				
			other similar amounts)		620,837.			620,837.
	4		Income from investment of tax-exempt bond					
	5		Royalties					
			(i) Real	(ii) Personal				
			Gross rents 6a					
			Less: rental expenses 6b					
			Rental income or (loss) 6c					
			Net rental income or (loss)  Gross amount from sales of (i) Securities					
	1	а	(,	` ' '				
			assets other than inventory  7a 50,507	•				
<u>o</u>		D	Less: cost or other basis and sales expenses 7b 0	,				
eun		_						
Revenue					50,507.	50,507.		
erF			Net gain or (loss)		30,307.	30,307.		
Oth	0	а						
			including \$ of contributions reported on line 1c). See					
			Part IV, line 18					
		h	Less: direct expenses 8	_				
			Net income or (loss) from fundraising events	-				
			Gross income from gaming activities. See					
	Ū	_	Part IV, line 19	a				
		b	Less: direct expenses 9					
			Net income or (loss) from gaming activities					
			Gross sales of inventory, less returns					
			and allowances 10	)a				
		b	Less: cost of goods sold					
			Net income or (loss) from sales of inventory					
s				Business Code				
e gon	11	а						
Miscellaneous Revenue		b						
eve		С						
Mis.		d	All other revenue					
_			Total. Add lines 11a-11d					
	12		Total revenue. See instructions		45,451,718.	50,507.	0.	620,837.

### Part IX | Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX (B) (D) (C) Do not include amounts reported on lines 6b, Management and general expenses Total expenses Program service Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses expenses Grants and other assistance to domestic organizations 51,524,985 51,524,985 and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members ..... Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages \_\_\_\_\_ 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 Payroll taxes 10 Fees for services (nonemployees): a Management 38,552. 38,552. Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other, (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 Office expenses 13 Information technology 14 Royalties 15 16 Occupancy 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... Conferences, conventions, and meetings 19 20 ...... Payments to affiliates \_\_\_\_\_ 21 Depreciation, depletion, and amortization ..... 22 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) FUNDRAISING EXPENSES 674,568. 674,568. 545,185. PROGRAM EXPENSES 545,185. BOND AMORTIZATION 330,458. 330,458. 79,066. 79,066. BANK CHARGES 5,099. 5,099. e All other expenses 52,744,738 53,197,913. 453,175. 0. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

# Part X | Balance Sheet

art X	`	Balance Sheet					
		Check if Schedule O contains a response or	note to a	ny line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
1	ı	Cash - non-interest-bearing			44,633,071.	1	37,372,072
2		Savings and temporary cash investments				2	
3	3	Pledges and grants receivable, net				3	
4		Accounts receivable, net				4	
5		Loans and other receivables from any currer					
		trustee, key employee, creator or founder, s	ubstantia	l contributor, or 35%			
		controlled entity or family member of any of	these pe	sons		5	
6	6	Loans and other receivables from other disc	ualified p	ersons (as defined			
		under section 4958(f)(1)), and persons described	ribed in s	ection 4958(c)(3)(B)		6	
7	7	Notes and loans receivable, net				7	
8	3	Inventories for sale or use		8			
<sup>t</sup> 9		Prepaid expenses and deferred charges				9	
10	)a	Land, buildings, and equipment: cost or other	er				
		basis. Complete Part VI of Schedule D	10a				
	b	Less: accumulated depreciation	10b			10c	
11	ı	Investments - publicly traded securities				11	
12	2	Investments - other securities. See Part IV, li		12			
13	3	Investments - program-related. See Part IV, I		13			
14	ŀ	Intangible assets		14			
15		Other assets. See Part IV, line 11		15			
16	6	Total assets. Add lines 1 through 15 (must	equal line	33)	44,633,071.	16	37,372,07
17	7	Accounts payable and accrued expenses				17	
18	3	Grants payable		18			
19	•	Deferred revenue				19	
20		Tax-exempt bond liabilities				20	
21	ı	Escrow or custodial account liability. Comple	ete Part l'	/ of Schedule D		21	
22	2	Loans and other payables to any current or	former of	ficer, director,			
		trustee, key employee, creator or founder, se	ubstantia	l contributor, or 35%			
22		controlled entity or family member of any of	these pe	sons		22	
23	3	Secured mortgages and notes payable to ur	related t	hird parties		23	
24	ļ	Unsecured notes and loans payable to unre	lated thire	d parties		24	
25	5	Other liabilities (including federal income tax	, payable	s to related third			
		parties, and other liabilities not included on I	ines 17-2	4). Complete Part X			
		of Schedule D				25	
26	6	Total liabilities. Add lines 17 through 25			0.	26	
,		Organizations that follow FASB ASC 958,	check h	ere 🕨 🔲			
		and complete lines 27, 28, 32, and 33.					
27	7	Net assets without donor restrictions				27	
28		Net assets with donor restrictions				28	
		Organizations that do not follow FASB AS	C 958, c	neck here 🕨 🐰			
:		and complete lines 29 through 33.					
29	)	Capital stock or trust principal, or current ful	nds		0.	29	
30	)	Paid-in or capital surplus, or land, building, or	r equipm	ent fund	0.	30	
31	ı	Retained earnings, endowment, accumulate	d income	, or other funds	44,633,071.	31	37,372,07
27 28 29 30 31 32	2	Total net assets or fund balances			44,633,071.	32	37,372,07
33	3	Total liabilities and net assets/fund balances	<u></u>		44,633,071.	33	37,372,072

Pa	T XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					X
1	Total revenue (must equal Part VIII, column (A), line 12)	1			1,7	
2	Total expenses (must equal Part IX, column (A), line 25)	2			7,9	
3	Revenue less expenses. Subtract line 2 from line 1	3			6,1	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	44	<u>,63</u>	3,0	71.
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9		48	5,1	96.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	37	, 37	2,0	72.
Pa	t XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedul	e O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewe	d on a				
	separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?			2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separar	te basis,				
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,				
	review, or compilation of its financial statements and selection of an independent accountant?			2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sc	hedule O.				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	ngle Audit				
	Act and OMB Circular A-133?			3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired audit				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b		

# **SCHEDULE A**

(Form 990)

Total

Department of the Treasury Internal Revenue Service

# **Public Charity Status and Public Support**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

**Employer identification number** 

Name of the organization PANDA CARES FOUNDATION, INC. 81-2094929 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV. Sections A and C. its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other ì your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes No above (see instructions))

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support	71		,			
Cale	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Gifts, grants, contributions, and		, ,	, ,	, ,	, ,	,,
	membership fees received. (Do not						
	include any "unusual grants.")	35554407.	44137960.	55345356.	41141985.	44780374.	220960082
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge		1110-010				
4	Total. Add lines 1 through 3	35554407.	44137960.	55345356.	41141985.	44780374.	220960082
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						220960082
	Public support. Subtract line 5 from line 4.						220960082
	etion B. Total Support		1 "		( , , , , , , ,		
	ndar year (or fiscal year beginning in)	(a) 2017 35554407	(b) 2018 1//137960	(c) 2019 553/5356	(d) 2020 // 1 1 // 1 0 Q 5	(e) 2021	(f) Total 220960082
	***************************************	33334407.	4413/300.	55545556	41141909.	44/003/4.	220900002
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources	84,350.	171,537.	289,730.	49,810.	671,344.	1266771.
9	Net income from unrelated business	01/3300	17173376	20377300	13/0100	0,1,311	12007711
3	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	<b>Total support.</b> Add lines 7 through 10						222226853
12	Gross receipts from related activities	, etc. (see instructi	ons)	•	•	12	
13	First 5 years. If the Form 990 is for the	ne organization's fi				501(c)(3)	
	organization, check this box and stop	here					<b>&gt;</b>
Sec	ction C. Computation of Publ	ic Support Pe	rcentage				
	Public support percentage for 2021 (					14	99.43 %
15	Public support percentage from 2020	) Schedule A, Part	II, line 14			15	%
16a	33 1/3% support test - 2021. If the	•		•		•	
	stop here. The organization qualifies	as a publicly supp	orted organization	n			►X
b	33 1/3% support test - 2020. If the	-					
	and <b>stop here.</b> The organization qual						
17a	10% -facts-and-circumstances tes	-					
	and if the organization meets the fact				· ·	VI how the organiz	zation
	meets the facts-and-circumstances to	-		* '	-		
b	10% -facts-and-circumstances tes	-					10% or
	more, and if the organization meets the				-		
	organization meets the facts-and-circ			· ·			
<u>18</u>	<b>Private foundation.</b> If the organization	on did not check a	box on line 13, 16	a, 16b, 17a, or 17	b, check this box	and see instructior	ns ▶∟

Schedule A (Form 990) 2021

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

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

Section A. Public Support	below, please con	ipiete i art ii.)				
Calendar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and			` '	,	<b>,</b> ,	,
membership fees received. (Do not						
include any "unusual grants.")						
2 Gross receipts from admissions,						
merchandise sold or services per-						
formed, or facilities furnished in						
any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that					+	
are not an unrelated trade or bus-						
in						
					+	
4 Tax revenues levied for the organ-						
ization's benefit and either paid to						
or expended on its behalf						
5 The value of services or facilities						
furnished by a governmental unit to						
the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and	1					
3 received from disqualified person	s					
<b>b</b> Amounts included on lines 2 and 3 received						
from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						
Section B. Total Support						
Calendar year (or fiscal year beginning in) 🕨	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest,						
dividends, payments received on securities loans, rents, royalties,						
and income from similar sources						
<b>b</b> Unrelated business taxable income						
(less section 511 taxes) from businesse	s					
acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated busines						
activities not included on line 10b,						
whether or not the business is regularly carried on						
12 Other income. Do not include gain						
or loss from the sale of capital						
assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.		<u> </u>		L	504( )(0) : 1	
14 First 5 years. If the Form 990 is for	the organization's	first, second, third,	, fourth, or fifth tax	year as a section	1501(c)(3) organizat	tion,
check this box and stop here						<u></u> ▶∟
Section C. Computation of Pul			. (2)		11	
<b>15</b> Public support percentage for 2021			column (f))			
16 Public support percentage from 20:					16	•
Section D. Computation of Inv						
17 Investment income percentage for						•
18 Investment income percentage from					18	
19a 33 1/3% support tests - 2021. If the	e organization did	not check the box	on line 14, and line	e 15 is more than	33 1/3%, and line	17 is not
more than 33 1/3%, check this box	and stop here. The	e organization qual	ifies as a publicly s	supported organi	zation	▶∟
b 33 1/3% support tests - 2020. If the	ne organization did	not check a box of	n line 14 or line 19a	a, and line 16 is n	nore than 33 1/3%,	and
line 18 is not more than 33 1/3%, c	neck this box and <b>s</b>	stop here. The orga	anization qualifies a	as a publicly supp	oorted organization	▶□
20 Private foundation. If the organizat						

# Part IV | Supporting Organizations

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

### **Section A. All Supporting Organizations**

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

	Yes	No
1		
2		
3a		
- Ga		
3b		
3с		
30		
4a		
4b		
40		
4c		
5a		
5b		
5c		
6		
7		
,		
8		
9a		
Ja		
9b		
9c		
10a		
10b dule A (Forn	n 000	2024

Par	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in <b>Part VI.</b>	11c		
Sect	ion B. Type I Supporting Organizations			
			Yes	No
	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	ion C. Type II Supporting Organizations			
			Yes	No
	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s). ion D. All Type III Supporting Organizations	1		
Seci	ion D. All Type III Supporting Organizations			
			Yes	No
	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	_		
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			
	supported organizations played in this regard.	3		
Sect	ion E. Type III Functionally Integrated Supporting Organizations			
	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions	).		
a	The organization satisfied the Activities Test. Complete line 2 below.	,-		
b	The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in	nstructio	ns).	
2	Activities Test. Answer lines 2a and 2b below.	I	Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Sche	edule A (Form 990) 2021 PANDA CARES FOUNDATION	, INC.		81-2094929 Page 6
	rt V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Organ	izations	<del>J</del>
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on	Nov. 20, 1970 (explair	in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complete	Sections A through E	:.
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
_3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in <b>Part VI</b> ):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

Schedule A (Form 990) 2021

5

6

Income tax imposed in prior year

instructions).

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2021			
а	From 2016			
b	From 2017			
С	From 2018			
d	From 2019			
е	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
<u>i</u> _	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D,			
	line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j			
	and 4c.			
_8_	Breakdown of line 7:			
а	Excess from 2017			
b	Excess from 2018			
С	Excess from 2019			
d	Excess from 2020			
е	Excess from 2021			

Schedule A (Form 990) 2021

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

# Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

# **Schedule of Contributors**

Attach to Form 990 or Form 990-PF.
 Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization Employer identification number

PANDA CARES FOUNDATION, INC. 81-2094929 Organization type (check one): Filers of: Section: X 501(c)( 3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization 501(c)(3) exempt private foundation Form 990-PF 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc.,

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

religious, charitable, etc., contributions totaling \$5,000 or more during the year \_\_\_\_\_\_ 🕨 \$ \_

purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively

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

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

PANDA CARES FOUNDATION, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SEE LIST  1120 N. TOWN CENTER DRIVE, SUITE 150  LAS VEGAS, NV 89144	\$ 44,780,374.	Person X Payroll  Noncash  (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash  (Complete Part II for noncash contributions.)

81-2094929

Name of organization Employer identification number

# PANDA CARES FOUNDATION, INC.

81-2094929

Part II	Noncash Property (see instructions). Use duplicate copies of P	Part II if additional space is needed.	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_		<u></u>	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		<u> </u>	

**Employer identification number** 

Name of organization

81-2094929 PANDA CARES FOUNDATION, INC. Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. `fŕom Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

# **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

► Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

PANDA CARES FOUNDATION, INC.

**Employer identification number** 81-2094929

Par	t I Organizations Maintaining Donor Advise organization answered "Yes" on Form 990, Part IV, lin		Similar Funds o	r Accounts. Complete if the
	organization answered Tes Off Offices, Fartiv, in	(a) Donor advise	d funds	(b) Funds and other accounts
1	Total number at end of year	. ,		.,
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in		eld in donor advised	funds
	are the organization's property, subject to the organization's	-		
6	Did the organization inform all grantees, donors, and donor a			
	for charitable purposes and not for the benefit of the donor of			
	impermissible private benefit?			Yes No
Par	t II Conservation Easements. Complete if the org	ganization answered "Ye	s" on Form 990, Par	t IV, line 7.
1	Purpose(s) of conservation easements held by the organization	ion (check all that apply).		
	Preservation of land for public use (for example, recrea	ation or education)	Preservation of a h	nistorically important land area
	Protection of natural habitat		Preservation of a c	certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a quality	fied conservation contrib	ution in the form of	
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			
С	Number of conservation easements on a certified historic str	ructure included in (a)		2c
d	Number of conservation easements included in (c) acquired			
	listed in the National Register			2d
3	Number of conservation easements modified, transferred, re	leased, extinguished, or	terminated by the or	rganization during the tax
	year ▶			
4	Number of states where property subject to conservation ea			
5	Does the organization have a written policy regarding the per			
_	violations, and enforcement of the conservation easements i			
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, ar	nd enforcing conser	vation easements during the year
-		dition of challed one and on	£	and the second s
7	Amount of expenses incurred in monitoring, inspecting, hand	aling of violations, and er	forcing conservation	n easements during the year
8	▶ \$ Does each conservation easement reported on line 2(d) above	vo patiofy the requiremen	to of acotion 170/h)	(4\/D\/i\
0				
9	and section 170(h)(4)(B)(ii)?			
3	balance sheet, and include, if applicable, the text of the foot		· ·	
	organization's accounting for conservation easements.	note to the organization s	ililailciai stateilleili	to that describes the
Par	t III Organizations Maintaining Collections o	f Art. Historical Tre	easures, or Oth	er Similar Assets.
	Complete if the organization answered "Yes" on Form	-	,	
1a	If the organization elected, as permitted under FASB ASC 95		enue statement and	I balance sheet works
	of art, historical treasures, or other similar assets held for pul	•		
	service, provide in Part XIII the text of the footnote to its final	·	•	•
b	If the organization elected, as permitted under FASB ASC 95			
	art, historical treasures, or other similar assets held for public			
	provide the following amounts relating to these items:	,		,
	(i) Revenue included on Form 990, Part VIII, line 1			<b>&gt;</b> \$
				<b>L</b> 4
2	If the organization received or held works of art, historical tre			
	the following amounts required to be reported under FASB A			· ·
а	Revenue included on Form 990, Part VIII, line 1	-		<b>&gt;</b> \$
b	Assets included in Form 990, Part X			

132051 10-28-21

Schedule D (Form 990) 2021

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

Sche	dule D (Form 990) 2021 PANDA CA	RES FOUND	MOITA	N, INC	•		8	31-20	94929	) Pa	age <b>2</b>
Pai	t III Organizations Maintaining Co	llections of Ar	rt, Histo	orical Tr	easures, o	or Othe	r Simila	r Asse	<b>ts</b> (contin	ued)	
3	Using the organization's acquisition, accession	n, and other record	ls, check	any of the	following tha	at make si	gnificant ι	use of its			
	collection items (check all that apply):										
а	Public exhibition	d	_ <u>                                    </u>	oan or exc	hange progra	am					
b	Scholarly research	е		Other							
С	Preservation for future generations										
4	Provide a description of the organization's coll	ections and explair	n how the	ey further tl	he organizati	on's exen	npt purpo	se in Par	t XIII.		
5	During the year, did the organization solicit or i	receive donations of	of art, his	torical trea	sures, or oth	er similar	assets		_		_
	to be sold to raise funds rather than to be main								Yes		No
Pai	t IV Escrow and Custodial Arrang		ete if the	organizatio	n answered	"Yes" on	Form 990	, Part IV,	line 9, or		
	reported an amount on Form 990, Part	X, line 21.									
1a	Is the organization an agent, trustee, custodian	n or other intermed	liary for c	contribution	s or other as	sets not i	included	_	-		,
	on Form 990, Part X?							L	Yes		No
b	If "Yes," explain the arrangement in Part XIII ar	nd complete the fo	llowing ta	able:							
									Amount	:	
С	Beginning balance						. 1c				
d	Additions during the year						1d				
е	Distributions during the year						. 1e				
f	Ending balance								,		1
2a	Did the organization include an amount on For	m 990, Part X, line	21, for e	scrow or cu	ustodial acco	ount liabili	ty?	L	Yes		No
	If "Yes," explain the arrangement in Part XIII. C										
Pai											
	_	(a) Current year	<b>(b)</b> Pr	ior year	(c) Two yea	rs back (	d) Three ye	ears back	(e) Four	years	раск
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curre	nt year end balanc	e (line 1g	g, column (a	a)) held as:						
а	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
С	Term endowment ▶%										
	The percentages on lines 2a, 2b, and 2c shoul										
3a	Are there endowment funds not in the possess	sion of the organiza	ation that	t are held a	nd administe	ered for th	ie organiza	ation	г	V	N <sub>a</sub>
	by:								$\overline{}$	Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
	If "Yes" on line 3a(ii), are the related organization								3b		
Bo:	Describe in Part XIII the intended uses of the c		wment fu	unds.							
Pai	t VI Land, Buildings, and Equipme Complete if the organization answered		Dort IV	lino 11a C	coo Form 000	) Dort V I	lina 10				
								. 1	(-I) D I	1	
	Description of property	(a) Cost or of basis (investn			or other (other)	` '	cumulated reciation	7	(d) Book	k value	Э
	Land	,	nent)	บสอเอ	(011161)	uep	reciation				
-	Land		+								
b	Buildings							_			
C	Leasehold improvements										
d	Equipment										

Schedule D (Form 990) 2021

e Other

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

	FOUNDATION,	INC. 81	2094929 <sub>Page</sub>
Part VII Investments - Other Securities.	5 000 B . IV.		
Complete if the organization answered "Yes"			d =6==
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or en	d-or-year market value
(1) Financial derivatives		_	
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)		_	
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	on Form 000 Dort IV lin	a 11a Caa Farm 000 Part V line 12	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d of year market value
	(b) Book value	(C) Wethod of Valuation. Cost of en	u-or-year market value
(1)			
(2)		+	
(3)		+	
(4)		+	
(5)		+	
(6)		+	
(7)		+	
(8)		+	
(9) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"	on Form 990 Part IV lin	e 11d. See Form 990. Part X. line 15	
	Description	7 11d. 300 1 5/11 300, 1 4/17, iii 10 10.	(b) Book value
(1)			(2) 25011 13.00
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	15)		
Part X Other Liabilities.	, 10.)		
Complete if the organization answered "Yes"	on Form 990. Part IV. lin	e 11e or 11f. See Form 990. Part X. line 2	5.
1. (a) Description of liability	5111 51111 555, 1 di t 17, iii 1		(b) Book value
(1) Federal income taxes			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(2)			
(3)			
(4)			1
(5)			

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... X

Schedule D (Form 990) 2021

(6) (7) (8)

Pa	rt XI I	Reconciliation of Revenue per Audited Financial Stateme	ents W	ith Revenue per R	eturi	n.
	(	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a				
1	Total re	venue, gains, and other support per audited financial statements			1	44,704,033.
2	Amount	s included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unr	ealized gains (losses) on investments	2a	-1,128,247.		
b	Donated	d services and use of facilities	2b			
С	Recove	ries of prior year grants	2c			
d	Other (E	Describe in Part XIII.)	2d			
е	Add line	es 2a through 2d			2e	-1,128,247.
3	Subtrac	t line <b>2e</b> from line <b>1</b>			3	45,832,280.
4	Amount	s included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investm	ent expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (E	Describe in Part XIII.)	4b	-380,562.		
С	Add line	es <b>4a</b> and <b>4b</b>			4c	-380,562.
		venue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	45,451,718.
Pa	rt XII I	Reconciliation of Expenses per Audited Financial Statem	ents V	Vith Expenses per	Retu	ırn.
	(	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a				
1		penses and losses per audited financial statements			1	51,734,447.
2	Amount	s included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated	d services and use of facilities	2a			
b	Prior ye	ar adjustments	2b			
С	Other lo	sses	2c			
d	Other (E	Describe in Part XIII.)	2d			_
е	Add line	es <b>2a</b> through <b>2d</b>			2e	0.
3	Subtrac	t line <b>2e</b> from line <b>1</b>			3	51,734,447.
4		s included on Form 990, Part IX, line 25, but not on line 1:				
а	Investm	ent expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (E	Describe in Part XIII.)	4b	1,463,466.		
С	Add line	es <b>4a</b> and <b>4b</b>			4c	1,463,466.
5	Total ex	penses, Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	53.197.913 <b>.</b>

### Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

#### PART X, LINE 2:

PANDA CARES FOUNDATION, INC. APPLIES ASC TOPIC 740-10, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, WHICH PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. FOR THOSE BENEFITS TO BE RECOGNIZED, A TAX POSITION MUST BE MORE-LIKELY-THAN-NOT TO BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES.

FOR THE YEARS ENDED DECEMBER 31, 2021, 2020, 2019, AND 2018, PANDA CARES FOUNDATION, INC. HAD NO MATERIAL UNCERTAIN TAX POSITIONS TO BE ACCOUNTED FOR IN THE FINANCIAL STATEMENTS. PANDA CARES FOUNDATION, RECOGNIZES INC. IF ANY, RELATED TO UNRECOGNIZED INTEREST AND PENALTIES, TAX BENEFITS IN

### SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service **Grants and Other Assistance to Organizations, Governments, and Individuals in the United States** 

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the								Employer identification number
			TION, INC.					81-2094929
	General Information on Grants a							
	he organization maintain records							
criteria	used to award the grants or assis	stance?						Yes X No
	be in Part IV the organization's pro Grants and Other Assistance to					anization anawarad "\	/os" on Form 000 Port	IV line 21 for any
	ecipient that received more than					ariizatiori ariswered	res on ronn 990, Fan	17, III e 21, 101 arry
	me and address of organization or government	( <b>b)</b> EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
SEE LIST								
	OWN CENTER DRIVE							
LAS VEGAS			SEE LIST	51,524,985.	0.			SEE LIST
		<u> </u>						<u> </u> 19.
	otal number of section 501(c)(3) a			ne line 1 table				

Part III	Grants and Other Assistance to Domestic Individual Part III can be duplicated if additional space is needed.	s. Complete if the	organization answ	ered "Yes" on Form 9	990, Part IV, line 22.	
	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Part IV	Supplemental Information. Provide the information red	quired in Part I, lin	e 2; Part III, columi	n (b); and any other a	dditional information.	

## SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or Form 990-EZ ► Go to www.irs.gov/Form990 for the latest information.

Open to Public

Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

PANDA CARES FOUNDATION, INC.

**Employer identification number** 81-2094929

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PANDA CARES BRINGS HOPE TO YOUTH IN NEED. OUR PURPOSE IS TO SERVE THE HEALTH AND EDUCATION NEEDS OF UNDERSERVED YOUTH AND TO FOSTER THE SPIRIT OF GIVING.

AMONG OTHER THINGS, PANDA CARES FOUNDATION, INC. PLACES COLLECTION BOXES AT PANDA EXPRESS RESTAURANTS IN VARIOUS STATES, IN WHICH CUSTOMERS ARE ENCOURAGED TO DONATE THEIR CHANGE.

FORM 990, PART VI, SECTION A, LINE 2:

ANDREW J. CHERNG & PEGGY T. CHERNG ARE HUSBAND AND WIFE.

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

THE PRELIMINARY INFORMATION/DATA FOR THE 990 IS GATHERED, CALCULATED, COMPILED BY THE ACCOUNTING TEAM WITHIN THE PANDA CARES FOUNDATION.

ONCE GATHERED, THE INFORMATION IS THEN SENT TO ITS TAX PREPARER, DENNIS LEE & ASSOCIATES, TO PREPARE THE FORM 990. ONCE THE DRAFT FORM 990 IS IT WILL BE FORWARDED TO THE ACCOUNTING TEAM OF PANDA CARES COMPLETED, FOUNDATION FOR THEIR REVIEW AND COMMENTS. UPON COMPLETION OF THE INITIAL REVIEW, THE FORM 990 IS THEN SENT TO THE DIRECTORS OF THE BOARD FOR THEIR THERE ARE ANY CHANGES OR QUESTIONS ON FORM 990, REVIEW. ΙF IT IS THEN SENT BACK TO THE ACCOUNTING FIRM FOR FURTHER CLARIFICATIONS AND REVISIONS.

UPON APPROVAL FROM THE BOARD OF DIRECTORS, THE FINAL FORM 990 IS THEN FILED LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) 2021 Schedule O (Form 990) 2021 Page **2** 

Name of the organization PANDA CARES FOUNDATION, INC.

Employer identification number 81-2094929

WITH THE INTERNAL REVENUE SERVICE. THE DIRECTORS WILL THEN MAKE A

PRESENTATION AT THE NEXT BOARD OF DIRECTORS MEETING TO UPDATE THE FULL

BOARD REGARDING THE REVIEW OF THE FORM 990.

FORM 990, PART VI, SECTION B, LINE 12C:

IN CONNECTION WITH THE REVIEW OF EACH GRANT PROPOSAL AND CHARITABLE

DONATION, THE FOUNDATION CONSISTENTLY CHECKS AND VERIFIES THAT THERE ARE NO

CONFLICTS OF INTEREST BETWEEN THE FOUNDATION AND THE DISQUALIFIED PERSONS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL,AK,AZ,AR,CA,CO,CT,DC,FL,GA,HI,IL,KS,KY,LA,ME,MD,MA,MI,MN,MS,MO,MT,NE,NV

NH,NJ,NM,NY,NC,ND,OH,OK,OR,PA,RI,SC,TN,TX,UT,VA,WA,WV,WI

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

THE FOUNDATION'S FOLLOWING GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST

AT THE ORGANIZATION'S MAIN OFFICE DURING NORMAL BUSINESS HOURS. THE AUDITED

FINANCIAL STATEMENTS AND THE PUBLIC DISCLOSURE COPY OF THE FORM 990 ARE

ALSO AVAILABLE UPON REQUEST AT THE MAIN OFFICE:

TAX EXEMPTION APPLICATION (FORM 1023)

INTERNAL REVENUE SERVICE DETERMINATION LETTER

ARTICLES OF INCORPORATION

BY-LAWS

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ACCRUAL TO CASH ADJUSTMENT

485,196.

#### Panda Cares Foundation Grants Paid in the Year of 2021

Name of Receipent	Address	City	State	Zip	Relationship	Foundation Status	EIN	Purpose of Grant or Contribution	Date	Amount	Subtotal by Receiver	Notes
Boys and Girls Clubs of America (bagca)	1275 Peachtree Street NE	Atlanta	GA	30309-3506	None	501(c)(3)	13-5562976	Education	12/16/2021	50,000.00		Pass-Through grant to BGC Coachella Valley - HeatWave Show band Music Program
Boys and Girls Clubs of America (bagca)	1275 Peachtree Street NE	Atlanta	GA	30309-3506	None	501(c)(3)	13-5562976	Education	4/1/2021	7,028,000.00		Grant Agreement Dated 3/23/2021
Boys and Girls Clubs of America (bagca)	1275 Peachtree Street NE	Atlanta	GA	30309-3506	None	501(c)(3)	13-5562976	Education	9/1/2021	1,757,000.00		Grant Agreement Dated 3/23/2021, pymt 2 of 2
Boys and Girls Clubs of America (bagca)	1275 Peachtree Street NE	Atlanta	GA	30309-3506	None	501(c)(3)	13-5562976	Charitable	9/9/2021	6,598.65	8,841,598.6	55 2021 Panda Cares Day Donation to BGCA
Children's Hospital Los Angeles (chhla)	4650 Sunset Blvd., Mailstop #29	Los Angeles	CA	90027	None	501(c)(3)	95-1690977	Charitable	11/29/2021	350,000.00	350,000.0	00 2021 PCCGI Beneficiary
Children's Miracle Network Hospitals (cmnh)	205 West 700 South	Salt Lake City	UT	84101	None	501(c)(3)	87-0387205	Charitable	1/12/2021	1,585,468.98		2020 P13 In-Store Donation to support CMN
Children's Miracle Network Hospitals (cmnh)	205 West 700 South	Salt Lake City	UT	84101	None	501(c)(3)	87-0387205	Charitable	1/22/2021	510,000.00		2020 PC Center of Hope opening special gifts to 8 CMNHs
Children's Miracle Network Hospitals (cmnh)	205 West 700 South	Salt Lake City	UT	84101	None	501(c)(3)	87-0387205	Charitable	12/20/2021	18,010,558.55		50% of 2021 Period 1-12 In-Store Donation
Children's Miracle Network Hospitals (cmnh)	205 West 700 South	Salt Lake City	UT	84101	None	501(c)(3)	87-0387205	Charitable	12/23/2021	330,000.00		PC Center of Hope 2021 openings - special gift to 10 CMNHs
Children's Miracle Network Hospitals (cmnh)	205 West 700 South	Salt Lake City	UT	84101	None	501(c)(3)	87-0387205	Charitable	9/9/2021	6,598.65	20,442,626.	18 2021 Panda Cares Day Donation to CMN
City of Hope (coh)	1500 E Duarte Road	Duarte	CA	91010	None	501(c)(3)	95-3435919	Charitable	11/29/2021	350,000.00	350,000.0	00 2021 PCCGI Beneficiary
Communities In School, Inc. (cisi)	2345 Crystal Drive, Suite 801	Arlington	VA	22202	None	501(c)(3)	58-1289174	Education	9/10/2021	2,720,000.00	2,720,000.0	00 Charitable Pledge approved on August 30, 2021
DonorsChoose.org (donco)	134 West 37th Street, FI 11	New York	NY	10018	None	501(c)(3)	13-4129457	Education	3/1/2021	1,150,000.00		Grant Agreement Dated 2/23/2021
DonorsChoose.org (donco)	134 West 37th Street, FI 11	New York	NY	10018	None	501(c)(3)	13-4129457	Education	11/29/2021	3,450,000.00	4,600,000.0	00 Grant 2 - Per Agreement dated 11/22/2021
Hesperia Unified School District (husd)	15576 Main Street	Hesperia	CA	92345	None	501(c)(3)	93-0944528	Education	11/29/2021	5,481.05	5,481.0	05 2021/2022 Leader In Me for Carmel Elementary
Huntington Hospital (hhospita)	100 W California Blvd	Pasadena	CA	91105	None	501(c)(3)	95-1644036	Charitable	11/29/2021	350,000.00	350,000.0	00 2021 PCCGI Beneficiary
I Am A Leader Foundation (ialf)	180 N. University Ave, Ste 410	Provo	UT	84601	None	501(c)(3)	45-4625508	Education	9/9/2021	730,762.27		2021 Cycle 1 & 2 Payment
I Am A Leader Foundation (ialf)	180 N. University Ave, Ste 410	Provo	UT	84601	None	501(c)(3)	45-4625508	Education	12/20/2021	132,164.41	862,926.6	58 2021 Cycle 3 Payment
Jackie Robinson Foundation, Inc. (jarfo)	75 Varick Street – 2nd Floor	New York	NY	10013	None	501(c)(3)	13-2896345	Education	6/10/2021	40,000.00	40,000.0	00 Inv# FY21-039 (Payment 4 of 4)
Loma Linda University Health Children's Hospital (Iluhch)	11175 Mountain View Ave, Suite B	Loma Linda	CA	92354	None	501(c)(3)	33-0565591	Charitable	6/24/2021	10,000.00	10,000.0	00 Loma Linda University Health Children's Hospital Donation
Methodist Hospital Foundation (mhf)	300 W Huntington Dr	Arcadia	CA	91007	None	501(c)(3)	95-3407027	Charitable	11/29/2021	350,000.00	350,000.0	00 2021 PCCGI Beneficiary
National College Advising Corps, Inc (ncacinc)	301 W Barbee Chapel Rd, Suite 210	Chapel Hill	NC	27517	None	501(c)(3)	46-1192687	Education	2/24/2021	3,016,966.00		CAC Grant 4 Payment Invoice #ARINV-1418
National College Advising Corps, Inc (ncacinc)	301 W Barbee Chapel Rd, Suite 210	Chapel Hill	NC	27517	None	501(c)(3)	46-1192687	Education	12/6/2021	3,116,201.00	6,133,167.0	00 CAC Grant 5 Payment Invoice #ARINV-1647
Reading Partners (readp)	180 Grand Ave, Suite 800	Oakland	CA	94612	None	501(c)(3)	77-0568469	Education	12/16/2021	1,250,000.00	1,250,000.0	00 Grant Agreement dated 10.30.2020 - pymt 2 of 2
Rialto Unified School District (rusd)	182 E Wlanut Ave	Rialto	CA	92376	None	501(c)(3)	95-6002542	Education	11/29/2021	6,914.17	6,914.1	17 2021/2022 Leader In Me for Dollahan Elementary
San Diego Unified School District (sdusd)	10850 Montongo St	San Diego	CA	92126	None	501(c)(3)	95-6002781	Education	11/29/2021	7,126.05	7,126.0	05 2021/2022 Leader In Me for Hickman Elementary
SOAR Charter Academy (soarca)	198 W. Min Street	San Bernardino	CA	92408	None	Corporation	26-0817715	Education	11/29/2021	8,600.84	8,600.8	34 2021/2022 Leader In Me for SOAR Charter Academy
State of Hawaii Department of Education (sohdoe)	PO Box 2360	Honolulu	HI	96804	None	501(c)(3)	99-0266482	Education	11/29/2021	7,061.05	7,061.0	05 2021/2022 Leader In Me for Lanakila Elementary
Teach for America (tfa)	606 S. Olive St Ste 300	Los Angeles	CA	90014	None	501(c)(3)	13-3541913	Education	8/23/2021	10,000.00	10,000.0	00 Donation to Support 2021 Benefit Event
United Negro College Fund (uncf)	1805 7th Street, NW	Washington	DC	20001	None	501(c)(3)	13-1624241	Education	8/12/2021	5,179,483.00	5,179,483.0	00 InvQ2268 & InvQ2238 - Panda Cares/UNCF Scholars Program
												_

Total: 51,524,984.67 51,524,984.67