



**City of Mission Viejo
Community Development Block Grant (CDBG)
Program Year 2016-2017
Public Service Grant Application**

A. GENERAL INFORMATION

1. Legal Name of Applicant Organization: Age Well Senior Services, Inc
2. Name of Proposed Program: Case Management/In-Home Support Services
3. Application Contact Person: Linda D. Pecore, M.S.
4. Phone: (949) 855-8033
5. Mailing Address: 24300 El Toro Rd. Bldg. A, Ste. 2000, Laguna Woods, CA 92637
6. E-Mail: lpecore@myagewell.org
7. Location Where Services Will Be Provided: Within the City of Mission Viejo boundaries
8. Official Authorized to Sign Contract: Marilyn L. Ditty, D.P.A., CEO
9. Federal Tax I.D. #: 93-1163563 DUNS Number: 792315459
10. Provide a CD-ROM with a copy of the following documents:
 - Proof of Tax Exempt status
 - Articles of Incorporation & By-Laws
 - Most recent 990 tax return filed with the IRS
 - Most recent audit or A-133 Single Audit if applicable

**E-MAIL ELECTRONIC VERSION OF THIS FORM TO MLINARES@CITYOFMISSIONVIEJO.ORG &
MAIL PAPER COPIES OF ALL APPLICATION MATERIALS TO:**

CITY OF MISSION VIEJO
COMMUNITY DEVELOPMENT DEPT.
200 CIVIC CENTER
MISSION VIEJO, CA 92691

APPLICATION IS DUE 3 PM DECEMBER 21, 2015

B. PROGRAM INFORMATION

1. This request is for a New or Existing program. If it is an existing program, how will services be expanded in the City? (Be as specific as possible; attach additional pages if necessary.)
The requested funds would allow us to maintain the case management program, coordinate in-home supportive services and provide housing assistance, with emphasis on the residents of Casa Del Sol
2. Have you previously received funding from the City of Mission Viejo CDBG Program? Yes No . If yes, identify the year(s), amount(s), and program(s) funded. In the 2nd table below, provide the year(s), name of agencies, program name and amount of CDBG funding received from communities other than Mission Viejo.

Previous MV Funding Information (last 5 years)

Year	MV CDBG Amount	Program Name
2015-16	\$5,225.00	Case Management
2014-15	\$5,450.00	Case Management
2013 -14	\$5,210.00	Case Management
2012 -13	\$5,319.00	Case Management
2011-12	\$6,265.00	Case Management

Previous Non-MV Funding Information (last 3 years)

Year	Agency	Program Name	Grant Amount
13-16	City of Lake Forest	Case Management	\$23,297.00
13-16	City o RSM	Case Management	\$15,466.00
13-16	City of San Clemente	Case Management	\$17,400.00

3. Is your agency based in the City of Mission Viejo? Yes No

5. Funding is requested under which category? **(Limit one)**

- | | |
|---|---|
| <input checked="" type="checkbox"/> Elderly/Frail Elderly Services | <input type="checkbox"/> Youth Services |
| <input type="checkbox"/> Physically/Developmentally Disabled Adults | <input type="checkbox"/> Crime Awareness |
| <input type="checkbox"/> HIV/AIDS Services | <input type="checkbox"/> Homeless Services |
| <input type="checkbox"/> Fair Housing Services | <input type="checkbox"/> Substance Abuse Services |
| <input type="checkbox"/> Mental Illness Services | <input type="checkbox"/> Childcare Services |
| <input type="checkbox"/> Other Public Services (Specify) _____ | <input type="checkbox"/> Health Services |

6. Provide the following proposed program budget information:

FY 2016-2017 CDBG funds requested from Mission Viejo:	<u>\$6,000</u>
Total Program budget:	<u>\$250,466</u>
Total Agency budget:	<u>\$7,143,138</u>

7. Provide the following information regarding the number of **unduplicated** clients to be served by the proposed program between July 1, 2016 & June 30, 2017:

- Total number of unduplicated clients to be served by the proposed program **regardless of city of residence:** 250
- Of the number listed above in "a", what is the total number of unduplicated **Mission Viejo clients** to be served? 35
- Of the total Mission Viejo residents to be served listed above in "b", how **many will be assisted with CDBG funds?** 35

8. Can you provide documentation verifying the following:

- Program applicant/client household income? Yes No
- Program applicant/client race and ethnicity? Yes No

9. All CDBG-funded activities must meet a HUD Objective and Outcome.

Objectives: Select **one** HUD objective that best applies to the proposed program:

- Suitable Living Environment – The activity is designed to benefit community, families, or individuals by addressing issues in their living environment.
- Decent Housing – The activity is designed to cover a wide range of housing opportunities that meet an individual family or community need.
- Creating Economic Opportunities – The activity will generate economic development, commercial revitalization, or job creation.

Outcomes: Select **one** HUD outcome that best applies to the proposed program:

- Availability/Accessibility – The activity makes services, infrastructure, housing or shelter available/accessible to low and moderate-income persons, including individuals with disabilities.
- Affordability – The activity provides affordability in a variety of ways for low and moderate-income persons, including creation or maintenance of affordable housing, basic infrastructure hook-ups, or services.
- Sustainability (promoting livable & viable communities) – The activity aims to improve the community or neighborhoods, helps to make them livable or viable by providing benefits to low and moderate-income persons, or by removing/eliminating slums/blighted areas.

10. In any of the past three years has your agency expended more than \$750,000 in cumulative federal funds during one fiscal year? Yes No

If yes, did your agency prepare a Single Audit compliant with OMB Circular A-133? Yes No If yes, provide a copy of most recently completed Single Audit. If no, explain why a Single Audit was not prepared. _____

11. Please complete the budget proposal provided as **Attachment A** of this application.

12. **Narratives:** Please provide the following information. (**NOTE:** Your responses are limited to 1,000 characters per question. Narratives beyond this limit may be deleted during final production of your application for presentation to commissions and the City Council):
 - a) Identify the nature and extent of the community need to be addressed by the proposed program/service. Provide data that supports the unmet demand for the proposed service in Mission Viejo. According to the 2010 U/S Census Bureau, there are 13,529 seniors (14.5%) age of 65+ living in Mission Viejo. Twenty-Nine (29) of these residents have requested case management, coordination of needed services in the home. The following characteristics are the make-up of the current 29 case management participants as of November 30, 2015: males, 10; females, 19; income <\$2,500, 29; disabled, 8; high nutritional risk, 23; female head of house hold, 10; lives alone, 16; instrumental activities of daily living > or equal to 6, 14; ethnicity; non-minority (white), 26; Asian, 1; Hispanic-White, 2; age 65-74, 6; 75-84, 7; and age 85+, 16. In addition, the spouse is the primary caregiver of most of our elderly participants living in Mission Viejo. Without supportive services, the caregiver's health also becomes a concern.

 - b) Describe the proposed program/service. Include information on how the program/service will address the specific community need. Specific activities to be undertaken, the average amount or length of service will be provided, and the expected outcome of the program/service: The Case Management (CM) program is the thread that weaves through AWSS' core programs enabling the seniors and frail populations to remain independent within their community. The CM program is dedicated to preserving the senior's independence and dignity by offering integrated services and by coordinating resources within the community. Based on an individual's need, the CM assesses, develops and implements care plans, coordinates, monitors, and evaluates options to meet a person's needs through available resources at minimal or no cost to the senior: a hearing impaired, portable phone; in-home supportive services; home-delivered meals; and a podiatrist to do a home visit. The CM may suggest and assist Mission Viejo residents complete the following applications: Medi-Cal for Supplemental Security Income; Change-a-Life Grant for dental work or proper fitting of dentures; and scholarship for Life Alert through Home Alone Connections. Most residents remain on the program for 6-12 months.

 - c) Describe your organization detailing professional qualifications to carry out the proposed program. List all appropriate credentials (if applicable) and related experience. Also discuss organization resources (e.g., facilities, materials, etc.) that are available to provide services. AWSS is a 501 (c) (3) Public Benefit Corporation and is the designated contractor for Title III-C Nutritional Services and Title III-B Social Services in south Orange County. The mission is to provide resources for older adults to promote their vitality and support their independence. CEO, CFO, and COO have 80 years of combined experience with AWSS. Lauren Freeman, MSW, CMC is the onsite Case Manager at the Norman P. Murray Community/Senior Center and provides case management, in-home support services, and referrals to residents of Mission Viejo. She assists consumers in completing applications: Medi-Cal for Supplemental Security Income (SSI); Change-a-Life Foundation (CALF) one-time-only grants for dental work or proper fitting of dentures. MV residents in the CDBG Case Management Program are eligible to participate in Emergency Fund Assistance Grants from SCAN and CALF's organizational grant, for durable medical equipment, emergency response systems, food and gas cards/vouchers, etc.

 - d) Describe the organization's capacity to implement the program and meet projected service goals. AWSS has continued as the provider for the Title III programs in South Orange County for 40 years

and has built or participated in the development/construction of seven senior centers in this region. We have an excellent track record of proven administrative policies and procedures, and finance and accounting practices. Additionally, ongoing formal and informal partnerships have been established to promote healthy aging and empower seniors/elderly to improve their quality of life. AWSS has 101 professional staff and over 750 volunteers. Administrative staff: CEO, D.P.A.; CFO; COO; Director of Programs; Human Resources Director, and other support staff. Staff "out in the field": R.N. and MSW Case Managers; Program Director, MSWs, PT, OT, and RN for adult day services; Registered Dietitian; Site Managers, and Meals-on-Wheels Managers at 10 locations. These individuals have certificates in Gerontology, a comparable degree and/or have years of experience in the Gerontology field.

- e) Provide specific information on how CDBG funds awarded to the program will be used (e.g., program staff, office supplies, food costs)? Also include information regarding the percentage of agency resources utilized for fundraising and agency management. Total funding required for the project for FY 2016-2017 is \$250,466. To supplement funding for the case manager position and in-home support services, we anticipate leveraging funding of \$126,895 from the County of Orange Office on Aging Title III-B and fundraising/grants of \$83,571. Due to recent government and grant funding reductions, the program will average 34-36 residents; \$6,000 from the City of Mission Viejo would enable us to assist 35 elderly residents in need at a critical time in their lives and would be used for direct services with administrative and fundraising costs being absorbed through use of existing resources. AWSS receives donations from participants and families, fundraising campaigns, and donations from private citizens and community leaders. AWSS will continue to request grants and awards from corporations and foundations. Percentage of agency resources: Fundraising: 5%, Administrative: 5%.
- f) What is the alternative plan if the City of Mission Viejo does not grant funds or if funding is provided at a lower level than requested? Based on AWSS 3-year Strategic Plan (2015-2018) effective July 1, 2015, the organization with the assistance of its board of directors continues to: 1) increase volunteer engagement in fundraising activities to identify, qualify, cultivate, and solicit major gift prospects and donors; 2) direct solicitation toward community residents where senior services are provided; and 3) focus marketing and communications to further develop public awareness of senior care and how AWSS provides solutions and successful outcomes through quality programs and services. AWSS continues to implement its Fund Development Plan to ensure the organization's ongoing operational needs and to build an endowment fund, ensuring the long-range goals of the organization. The key elements of the plan are: 1) Major Gifts and Individual Giving, 2) Planned and Deferred Giving, 3) Grants and Foundation Support, 4) Corporate Giving, and 5) Special Events.

C. CERTIFICATION

1. I hereby certify that, if funds are granted from the City of Mission Viejo to our organization, they will be used to only benefit lower income residents of Mission Viejo. We understand that funding is provided on a reimbursable basis only, that proof of liability insurance will be required, and that our formal agreement with the City will define other reporting and programmatic requirements.

2. No federal appropriated funds have been paid or will be paid, by or on behalf of the grantee, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or, cooperative agreement.

3. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.

Name: Daniel C. Palumbo

Title: COO

Signature: ORIGINAL SIGNATURE ON FILE

Date: 12/17/2015

**CDBG PUBLIC SERVICES AND GRANTS APPLICATION
ATTACHMENT A**

Proposed Budget

Organization: Agewell Senior Services, Inc.

Program: Case Management/In-Home Support Services

EXPENDITURES

CATEGORY	MISSION VIEJO CDBG FUNDS	OTHER SOURCES (Specify Amount)	TOTAL BUDGET
Administration Salaries & Benefits			
Program Salaries & Benefits	\$6,000.00	\$184,915.00	\$190,915.00
Program Supplies		\$1,273.00	\$1,273.00
Facilities (Specify)			
Communications			
Insurance			
Utilities		\$1,062.00	\$1,062.00
Professional Services (Specify) Contracted		\$50,260.00	\$50,260.00
Other (Please specify) Travel & Meals		\$1,099.00	\$1,099.00
Other (Please specify) Conferences/Meetings		\$592.00	\$592.00
Other (Please specify) Audit/Payroll Processing		\$5,265.00	\$5,265.00
TOTAL	\$6,000.00	\$244,466.00	\$250,466.00

REVENUES

Source (Specify)	OTHER SOURCES (Specify Amount)	Is Source Secured via Contract?
Source: CBDG	\$19,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Source: City of Dana Point	\$15,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Source: Title IIIB Case Management	\$126,895.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Source: Fundraising/Grants	\$83,571.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Source:		Yes <input type="checkbox"/> No <input type="checkbox"/>
TOTAL	\$244,466.00	



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :GRW

January 14, 2010

AGE WELL SENIOR SERVICES INC
24300 EL TORO RD
LAGUNA HILLS CA 92653-2727

Purpose : CHARITABLE
Code Section : 2370ld
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 1756287

EXEMPT DETERMINATION LETTER

This letter confirms your previous exemption from state franchise and income tax under Section 2370ld, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

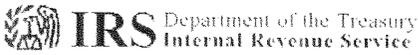
To retain exempt status, organizations are required to be organized and operating for nonprofit purposes within the provisions of the above section. An inactive organization is not entitled to exemption.

For filing requirements see, FTB Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees is available online at www.ftb.ca.gov.

Note: This exemption is for state franchise or income tax purposes only.

G WALKER
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-6053
FAX NUMBER (916) 845-9501

RTF:



P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552422
Jan. 27, 2010 LTR 4168C 0
93-1163563 000000 00
00034621
BODC: TE

AGE WELL SENIOR SERVICES INC
% DR MARILYN L DITTY EX DIR
24300 EL TORO RD BLDG A 2000
LAGUNA WOODS CA 92637-2737



004418

Employer Identification Number: 93-1163563
Person to Contact: Mr. R. Molloy
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 06, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1999.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

CERTIFICATE OF AMENDMENT

OF

ARTICLES OF INCORPORATION

OF

SOUTH COUNTY SENIOR SERVICES, INC.

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

NOV 30 2009

The undersigned certify:

1. They are the President and the Secretary, respectively, of South County Senior Services, Inc., a California corporation.

2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

“The name of this corporation shall be Age Well Senior Services, Inc.”

3. The foregoing Amendment has been duly approved by the Board of Directors.

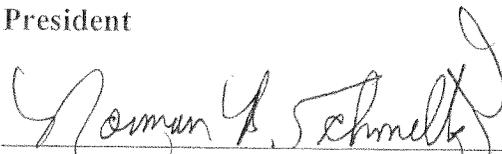
4. That the Amendment was approved by the required vote of the members.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Dated: November 24, 2009



STEVE MOYER
President



NORMAN B. SCHMELTZER, III
Secretary



State of California
Secretary of State



I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of 1 page(s) is a full, true and correct copy of the original record in the custody of this office.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

DEC - 4 2009



Debra Bowen

DEBRA BOWEN
Secretary of State

**AMENDED AND RESTATED BYLAWS
OF
AGE WELL SENIOR SERVICES, INC.**

**A California Non-Profit
Public Benefit Corporation**

ARTICLE I

NAME

Section 1. Corporate Name.

The name of this Corporation is AGE WELL SENIOR SERVICES, INC. (hereinafter referred to as the "Corporation").

ARTICLE II

PURPOSE

The Corporation is established to plan and implement programs for the education, socialization, health, nutrition, housing and other areas of importance to senior citizens and their families. The Corporation shall be a service provider and community resource promoting the general welfare of the senior citizens in Orange County, California.

ARTICLE III

PRINCIPAL OFFICE

The principal office for the transaction of the activities and affairs of this Corporation is located at 24300 El Toro Road, Bldg. A, Suite 2000, in Laguna Hills, Orange County, California. The Board of Directors (hereinafter referred to as the "Board") may change the location of the principal office. Any such change of location must be noted by the secretary on these Bylaws opposite this Section; alternatively, this Section may be amended to state the new location.

The Board may at any time establish branch or subordinate offices at any place or places where this Corporation is qualified to conduct its activities.

ARTICLE IV
CONSTRUCTION DEFINITIONS

Unless the context requires otherwise, the general provisions, rules of construction and definitions in the California Nonprofit Corporation Laws shall govern the construction of these Bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, the plural includes the singular, and the term "Person" includes both a legal entity and a natural person.

ARTICLE V
IRREVOCABLE DEDICATION OF ASSETS

This Corporation's assets are irrevocably dedicated to public benefit purposes. No part of the net earnings, properties, or assets of the Corporation, on dissolution or otherwise, shall inure to the benefit of any private person or individual, or to any Director or Officer of the Corporation. On liquidation or dissolution of the Corporation, all properties and assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation shall be distributed to a nonprofit fund, foundation, or corporation that is organized and operated exclusively for charitable purposes and that has established its exempt status under Section 501(c) (3) of the Internal Revenue Code, as Amended.

ARTICLE VI
NO VOTING MEMBERS

This Corporation shall have no voting members within the meaning of the Nonprofit Corporation Law. The Corporation's Board may, in its discretion, admit individuals to one or more classes of nonvoting members; the class or classes shall have such rights and obligations as the Board determines to be appropriate.

This Corporation may sometimes refer to persons, supporters or other persons or entities associated with it as "Members," even though those persons or entities are not voting members, but no such reference shall constitute anyone as a member within the meaning of Section 5056 of the California Corporations Code.

ARTICLE VII
GENERAL POWERS OF THE BOARD

Section 1. General Powers of the Board.

Subject to the provisions and limitations of the California Nonprofit Corporation Laws and any other applicable laws, and subject to any limitations of the Articles of Incorporation or Bylaws regarding actions that require other approvals, the Corporation's activities and affairs shall be managed, and all corporate powers shall be exercised, by or under the direction of the Board.

Section 2. Specific Powers of Board.

Without prejudice to the general powers set forth in ARTICLE VII, Section 1 of these Bylaws, but subject to the same limitations, the Board shall have the power to do the following:

- (a) Appoint and remove the Chief Executive Officer (CEO) who shall not be a Board member, but shall be a paid employee reporting directly to the Board; prescribe powers and duties for the CEO that are consistent with the law, the Articles of Incorporation, and these Bylaws; and fix the compensation paid to the CEO. The CEO shall supervise and manage the day to day operations of the Corporation and shall hire and fire all corporate employees.
- (b) Change the principal office or the principal business office of the Corporation in California from one location to another; cause the Corporation to be qualified to conduct its activities in any other state or territory; conduct its activities in or outside California; and designate a place in or outside California for holding any meeting.
- (c) Borrow money and incur indebtedness on the Corporation's behalf and cause to be executed and delivered for the Corporation's purposes, in the Corporation's name name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities.
- (d) Adopt and use a corporate seal.

ARTICLE VIII

NUMBER AND ELECTION OF ALL DIRECTORS

Section 1. Number and Qualifications of Directors.

The Board shall consist of at least eleven (11) but no more than twenty-one (21) Directors, unless changed by amendment to these Bylaws. The exact number of Directors shall be fixed within those limits by a resolution adopted by the Board.

Section 2. Interested Persons as Directors.

No persons serving on the Board may be "Interested Persons." An Interested Person is (1) any person compensated by the Corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as Director; and (2) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of such person. However, any violation of this paragraph shall not affect the validity or enforceability of transactions entered into by the Corporation.

Section 3. Designated Directors.

All Directors shall be elected by the Board as provided in these Bylaws. Each Director shall hold office for three (3) years, except as set forth below, or until a successor Director has been

elected.

Section 4. Nominations by Committee.

Except in the event of a resignation by a Director, in which case the Board may appoint a Person to serve for the remainder of the term of the resigning Director, the President shall appoint a committee to nominate qualified candidates for election to the Board at least sixty (60) days before the date of any election of Directors. The nominating committee shall make its report at least thirty (30) days before the date of the election, or at such other time as the Board may set, and the Secretary shall forward to each Director, with the notice of meeting required by these bylaws, a list of all candidates nominated by the committee.

Section 5. Floor Nominations.

When a meeting is held for the election of Directors, any Director present at the meeting in person or by proxy may place names in nomination.

Section 6. Use of Corporate Funds.

No corporate funds may be expended to support a nominee without the Board's authorization.

Section 7. Election of Directors.

One-third ($\frac{1}{3}$) of all Directors shall be elected at each annual Directors' meeting, to hold office until the subsequent third annual meeting. However, if Directors are not elected at an annual meeting, they may be elected at any special Directors' meeting held for that purpose or by written ballot. Each Director, including a Director elected or appointed to fill a vacancy or elected at a special meeting or by written ballot, shall hold office until expiration of the term for which the Director was elected or appointed and until a successor is elected and qualified.

Section 8. Vacancies on Board.

A vacancy or vacancies on the Board shall occur in the event of (1) the death, removal, or resignation of any Director; (2) the declaration by resolution of the Board of a vacancy in the office of a Director who has been convicted of a felony, declared of unsound mind by a court order, or found by final order or judgment of any court to have breached a duty under California Nonprofit Public Benefit Corporation Law or (3) an increase in the authorized number of Directors approved by the Board.

Section 9. Resignation of Directors.

Except as provided below, any Director may resign by giving written notice to the President or the Secretary of the Board. The resignation shall be effective when the notice is given unless it specifies a later time for the resignation to become effective. If a Director's resignation is effective at a later time, the Board may appoint a successor to take office as of the date when the resignation becomes effective. Except upon notice to the California Attorney General, a Director may not resign if the Corporation would be left without a duly elected Director.

Section 10. Removal of Directors.

Any Director may be removed, with or without cause, by the vote of the majority of the members of the entire Board at a special meeting called for that purpose, or at a regular meeting, provided that notice of that meeting and of the removal questions are given as provided in Article IX, Section 5.

Section 11. Vacancies Filled by Board.

Vacancies on the Board may be filled by approval of the Board or, if the number of Directors then in office is less than a quorum, by (1) the unanimous written consent of the Directors then in office, (2) the affirmative vote of a majority of the Directors then in office at a meeting held according to notice or waivers of notice complying with the California Corporations Code or (3) a sole remaining Director.

Any reduction of the authorized number of Directors shall not result in any Directors being removed before his or her term of office expires.

ARTICLE IX

MEETINGS OF THE BOARD OF DIRECTORS

Section 1. Location of Board Meetings.

Meetings of the Board shall be held at any place within or outside California that has been designated by resolution of the Board or in the notice of the meeting or, if not so designated, at the principal office of the Corporation.

Section 2. Meetings by Telecommunication.

Any Board meeting may be held by conference telephone, video screen communication, or other communications equipment. Participation in a meeting under this Section shall constitute presence in person at the meeting if both the following apply:

(1) Each member participating in the meeting can communicate concurrently with all other members of the Board.

(2) Each member of the Board is provided with the means of participating in all matters before the Board, including the capacity to propose or to interpose an objection to a specific action to be taken by the Corporation.

Section 3. Annual Meeting.

The Board shall conduct a general meeting for purposes of installation of Officers and Directors and the transaction of other business. Notice of this meeting is not required.

Other general meetings of the Board may be held without notice at such time and place as the Board may fix from time to time.

Section 4. Special Meetings.

Special meetings of the Board for any purpose may be called at any time by the President, the Vice President, the Secretary, or any two Directors.

Section 5. Notice of Special Meetings.

Notice of the time and place of special meetings shall be given to each Director by (1) personal delivery of written notice; (2) first-class mail, postage prepaid; (3) telephone, including a voice messaging system or other system or technology designed to record and communicate messages, or by electronic transmission, either directly to the Director or to a person at the Director's office who would reasonably be expected to communicate that notice promptly to the Director; (4) facsimile; (5) electronic mail; or (6) other electronic means. All such notices shall be given or sent to the Director's address or telephone number as shown on the Corporation's records.

Notices sent by first-class mail shall be deposited in the United States mails at least four (4) days before the time set for the meeting. Notices given by personal delivery, telephone, or electronic transmission shall be delivered, telephoned, or sent, respectively, at least forty-eight (48) hours before the time set for the meeting.

The notice shall state the time of the meeting and the place, if the place is other than the Corporation's principal office. The notice need not specify the purpose of the meeting.

Section 6. Quorum.

A majority of the authorized number of Directors shall constitute a quorum for the transaction of any business except adjournment. Every action taken or decision made by a majority of the Directors present at a duly held meeting at which a quorum is present shall be an act of the Board, subject to the more stringent provisions of the California Nonprofit Public Benefit Corporation Law, including, without limitation, those provisions relating to (1) approval of contracts or transactions in which a Director has a direct or indirect material financial interest, (2) approval of certain transactions between corporations having common Directorships, (3) creation of and appointments to committees of the Board, and (4) indemnification of Directors. A meeting at which a quorum is initially present may continue to transact business, despite the withdrawal of some Directors from that meeting, if any action taken or decision made is approved by at least a majority of the required quorum for that meeting.

Section 7. Waiver of Notice.

Notice of a meeting need not be given to any Director who, either before or after the meeting, signs a waiver of notice, a written consent to the holding of the meeting, or an approval of the minutes of the meeting. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meetings. Notice of a meeting need not be given to any Director who attends the meeting and who, before or at the beginning of the meeting, does not protest the lack of notice to him or her.

Section 8. Adjournment.

A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place.

Section 9. Notice of Adjourned Meeting.

Notice of the time and place of holding an adjourned meeting need not be given unless the original meeting is adjourned for more than twenty-four (24) hours. If the original meeting is adjourned for more than twenty-four (24) hours, notice of any adjournment to another time and place shall be given, before the time of the adjourned meeting, to the Directors who were not present at the time of the adjournment.

Section 10. Board Action Without Meeting.

Any action that the Board is required or permitted to take may be taken without a meeting if all Board members unanimously consent in writing to the action. Such action by unanimous written consent shall have the same force and effect as any other validly approved Board action. All such consents shall be filed with the minutes of the proceedings of the Board.

Section 11. Director Compensation.

Directors may receive such compensation, if any, for their services as Directors or Officers, and such reimbursement of expenses, as the Board may establish by resolution to be just and reasonable at the time that the resolution is adopted.

ARTICLE X

COMMITTEES OF THE BOARD

Section 1. Audit Committee.

The Corporation shall have an Audit Committee consisting of at least three (3) Directors and may include nonvoting advisors. Directors who are employees or Officers of the Corporation or who receive, directly or indirectly, any consulting, advisory, or other compensatory fees from the Corporation (other than for service as Director) may not serve on the Audit Committee. The Audit Committee shall perform the duties and adhere to the guidelines set forth in the Corporation's Audit Committee charter as amended from time to time by the Board. Such duties include, but are not limited to:

- (1) Assisting the Board in choosing an independent auditor and recommending termination of the auditor, if necessary;
- (2) Negotiating the auditor's compensation;
- (3) Conferring with the auditor regarding the Corporation's financial affairs; and
- (4) Reviewing and accepting or rejecting the audit subject to the approval of the Board.

Members of the Audit Committee shall not receive compensation for their service on the Audit Committee in excess of that provided to Directors for their service on the Board, if any. If the Corporation has a finance committee, a majority of the members of the Audit Committee may not concurrently serve as members of the finance committee, and the chair of the Audit Committee may not serve on the finance committee.

Section 2. Executive Committee.

The Executive Committee shall consist of all Board Officers, the CEO and one (1) at large Director of the Corporation to be appointed by the President and approved by the Board. The Executive Committee, unless limited by a resolution of the Board, shall have and may exercise all the authority of the Board in the management of the business and affairs of the Corporation between meetings of the Board; provided, however, that the Executive Committee shall not have the authority of the Board in reference to those matters enumerated in Section 1 of this Article X. All actions of the Executive Committee shall be reported to and ratified by the full Board at the next duly scheduled Board meeting subject.

Section 3. Standing Committees.

Meetings and actions of standing committees as established by the Board shall be governed by, held, and taken under the provisions of these Bylaws concerning meetings and other Board actions, except that the time for general meetings of Board committees and the calling of special meetings of Board committees may be set either by Board resolution or, if none, by resolution of the committee. Minutes of each meeting shall be kept and shall be filed with the corporate records. The Board may adopt rules for the governance of any committee as long as the rules are consistent with these bylaws. If the Board has not adopted rules, the committee may do so.

ARTICLE XI

CORPORATE OFFICERS

Section 1. Officers.

The Officers of this Corporation shall be a President, Vice President, Secretary, and a Treasurer. The Corporation, at the Board's discretion, may also have one (1) Assistant Secretary, one (1) assistant Treasurer, and such other Officers as may be appointed under these bylaws.

Any number of offices may be held by the same person, except that neither the Secretary nor the treasurer may serve concurrently as President of the Corporation.

Section 2. Election of Officers.

The officers of this Corporation, appointed pursuant to these Bylaws, shall be chosen annually by the Board and shall serve at the pleasure of the Board except in the event of the resignation of an Officer, in which case the President shall appoint a member of the Board to serve in such position for the remainder of the resigning Officer's term until the next regularly scheduled election.

Section 3. Additional Officers.

The Board may appoint and authorize the President to appoint any other officers that the Corporation may deem necessary. Each appointed Officer shall have the title and authority, hold office for the period, and perform the duties specified in the Bylaws or established by the Board.

Section 4. Removal of Officers.

The Board may remove any Officer, with or without cause, by a majority vote of the Board. An Officer who was not chosen by the Board may be removed by any other Officer on whom the Board confers the power of removal.

Section 5. Resignation of Officers.

Any Officer may resign at any time by giving written notice to the Board. The resignation shall take effect on the date the notice is received or at any later time specified in the notice. Unless otherwise specified in the notice, the resignation need not be accepted to be effective.

Section 6. Vacancies.

A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these Bylaws for normal appointments to that office. However, vacancies need not be filled on an annual basis.

Section 7. Responsibilities of President.

The President shall call and preside at all meetings of the Executive Committee and the Board. The President shall appoint, after ratification by the Board, chairpersons and members of all Committees except the Chairperson of the Nominating Committee who shall be appointed by the Board. The President shall serve as an ex-officio member of all committees.

The President, or his/her appointee, shall serve as the official spokesperson of the Corporation. The President shall have such other powers and duties as the Board or the Bylaws may require.

Section 8. Responsibilities of Vice President.

If the President is absent or disabled, the Vice President, shall perform all duties of the President. When so acting, the Vice President shall have all powers of and be subject to all restrictions on the President. The Vice President shall have such other powers and duties as the Board or the Bylaws may require.

Section 9. Responsibilities of Secretary.

The Secretary shall keep or cause to be kept, at the Corporation's principal office or such other place as the Board may direct, a book of minutes of all meetings, proceedings, and actions of the Board, of committees of the Board, and of Board meetings. The minutes of meetings shall include the time and place that the meeting was held; whether the meeting was annual, general, or special, and, if special, how authorized; the notice given; and the names of persons present at Board meetings.

The Secretary shall keep or cause to be kept, at the principal California office, a copy of the Articles of incorporation and Bylaws, as amended to date.

The Secretary shall keep or cause to be kept, at the Corporation's principal office or at a place determined by resolution of the Board, a record of the Corporation's Officers and Directors.

The Secretary shall give, or cause to be given, notice of all meetings of the Board, that these Bylaws require to be given. The Secretary shall keep the corporate seal, if any, in safe custody and shall have such other powers and perform such other duties as the Board or the Bylaws may require.

Section 10. Responsibilities of Treasurer.

The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the Corporation's properties and transactions. The Treasurer shall send or cause to be given to the Directors such financial statements and reports as are required to be given by law, by these Bylaws, or by the Board. The books of account shall be open to inspection by any Director at all reasonable times.

The Treasurer shall (1) cause the Controller or CFO to deposit all money and other valuables in the name and to the credit of the Corporation with such depositories as the Board may designate; (2) cause the disbursement of the Corporation's funds as the Board may order; (3) render to the President and the Board, when requested, an account of all transactions as Treasurer and of the financial condition of the Corporation; and (4) have such other powers and perform such other duties as the Board or the Bylaws may require.

The Corporation shall, under the direction of the CEO, maintain an employee who shall have the title of Controller or Chief Financial Officer (CFO). Said CFO/Controller shall not be a Director, but rather a paid employee who shall keep all financial records, disburse all funds and prepare any reports required by the CEO and the Treasurer.

ARTICLE XII

CONTRACT WITH DIRECTORS

Section 1. Interested Directors. No Director of this Corporation nor any other corporation, firm, association, or other entity in which one or more of this Corporation's Directors are directors or have a material financial interest, shall be interested, directly or indirectly, in any contract or other transaction with this Corporation unless (1) the transaction is approved or ratified in good faith by the Directors, after notice and disclosure to the Directors of the material facts concerning the transaction and the Director's interest in the transaction, or (2) (a) the material facts regarding such Director's financial interest in such contract or transaction or regarding such common Directorship, officership, or financial interest are fully disclosed in good faith and are noted in the minutes, or are known to all Board members before consideration by the Board of such contract or transaction; (b) such contract or transaction is authorized in good faith by a majority of the Directors then in office, or if greater, by a vote sufficient for that purpose without counting the vote of the interested Directors; (3) before authorizing or approving the transaction, the Board considers and in good faith decides after reasonable

investigation that the Corporation could not obtain a more advantageous arrangement with reasonable effort under the circumstances, or the transaction was in furtherance of the Corporation's charitable purposes; and (4) this Corporation enters into the transaction for its own benefit or for the benefit of the organization, and the transaction is fair and reasonable to this Corporation or was in furtherance of its charitable purposes at the time the transaction is entered into.

This Section does not apply to a transaction that is part of a public or charitable program of this Corporation if it (1) is approved or authorized by the Corporation in good faith and without unjustified favoritism and (2) results in a benefit to one or more Directors or their families because they are in the class of persons intended to be benefited by the public or charitable program of this Corporation.

Section 2. Loans to Directors and Officers.

This Corporation shall not lend any money or property to or guarantee the obligation of any Director or Officer without the approval of the California Attorney General, provided, however, that the Corporation may advance money to a Director or Officer of the Corporation for expenses reasonably anticipated to be incurred in the performance of his or her duties if that Director or Officer would be entitled to reimbursement for such expenses by the Corporation.

Section 3. Indemnification.

To the fullest extent permitted by section 5238 of the California Corporations Code, and any other applicable statutes, this Corporation shall indemnify its Directors and Officers, and may indemnify employees and other persons described in the Corporations Code, including persons formerly occupying any such positions, against all expenses, attorneys' fees, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any proceeding, and including an action by or in the right of the Corporation, by reason of the fact that the person is or was a person described in that section.

To the fullest extent permitted by law and except as otherwise determined by the Board in a specific instance, expenses incurred by a Person seeking indemnification under these Bylaws in defending any proceeding covered by those Sections shall be advanced by the Corporation before final disposition of the proceeding subject to being repaid by the Person unless it is ultimately found that the person is entitled to be indemnified by the Corporation for such expenses.

ARTICLE XIII

RECORDS AND INSURANCE PROVISIONS AND RESTRICTIONS

Section 1. Insurance.

This Corporation shall purchase and maintain D&O insurance at all times on behalf of its Officers, Directors, employees, and other agents, to cover any liability asserted against or incurred by any Officer, Director, employee, or agent in such capacity or arising from the Officer's, Director's, employee's, or agent's status as such.

Section 2. Corporate Records.

This Corporation shall keep the following:

- (1) Adequate and correct books and records of account;
- (2) Minutes of the proceedings of its Board; and

The minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the two.

Any inspection and copying under this Section may be made in person or by the Director's agent or attorney. The right of inspection includes the right to make copies.

Section 3. Inspection of Accounting Records and Minutes.

On written demand on the Corporation, any Director may inspect, copy, and make extracts of the accounting books and records and the minutes of the proceedings of the Board at any reasonable time for a purpose reasonably related to the Director's interest as a Director. Any such inspection and copying may be made in person or by the Director's agent or attorney.

Section 4. Inspection of Articles and Bylaws.

This Corporation shall keep at its principal California office the original or a copy of the Articles of Incorporation and Bylaws, as amended to the current date that shall be open to inspection by the Directors at all reasonable times during office hours.

Section 5. Annual Report.

The Board shall cause an annual report to be prepared within one hundred twenty (120) days after the end of the Corporation's fiscal year. That report shall contain the following information in appropriate detail:

- (1) A balance sheet as of the end of the fiscal year, an income statement, and statement of cash flow for the fiscal year, accompanied by an independent accountant's report or, if none, by the certificate of an authorized Officer of the Corporation that they were prepared without audit from the Corporation's books and records;

- (2) Any information required by these Bylaws or by law.

Section 6. Annual Statement.

As part of the annual report or as a separate document if no annual report is issued, the Corporation shall, within one hundred twenty (120) days after the end of the Corporation's fiscal year, annually prepare and mail, deliver, or send by electronic transmission to each Director a statement of any transaction or indemnification of the following kind:

(1) Any transaction (a) in which the Corporation was a party, (b) in which an Interested Person had a direct or indirect material financial interest, and (c) that involved more than Fifty Thousand Dollars (\$50,000) or was one of several transactions with the same interested person involving, in the aggregate, more than Fifty Thousand Dollars (\$50,000). For this purpose, an Interested Person is any Director, Officer or employee of the Corporation.

The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the Corporation, the nature of their interest in the transaction, and, if practicable, the amount of that interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

(2) Any indemnifications or advances aggregating more than Ten Thousand Dollars (\$10,000) paid during the fiscal year to any Officer, Director or employee of the Corporation under these Bylaws.

Section 7. Private Foundation Restrictions.

This Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Internal Revenue Code §4942, shall not engage in any act of self-dealing as defined in Internal Revenue Code §4941(d), shall not retain any excess business holdings as defined in Internal Revenue Code §4943(c), shall not make any investments in a manner as to subject it to tax under Internal Revenue Code §4944, and shall not make any taxable expenditures as defined in Internal Revenue Code §4945(d).

Section 8. Supporting Organization Restrictions.

This Corporation shall not accept any contribution from any "Prohibited Person." For purposes of this Section, a "Prohibited Person" is: (1) a person who controls, directly or indirectly, either alone or with persons listed described in (2) and (3) below, the governing body of this Corporation or any successor organization designated pursuant to these Bylaws; (2) a member of the family of an individual listed in (1) above; or (3) a corporation, partnership, trust, or estate more than 35 percent of which is actually or constructively controlled by persons described in (1) or (2) above. For purposes of this Section, a member of an individual's family includes his or her spouse, ancestors, children, grandchildren, great-grandchildren, and spouses of children, grandchildren, and great-grandchildren, as well as the individual's brothers and sisters, by whole or half blood, and their spouses.

ARTICLE XIV

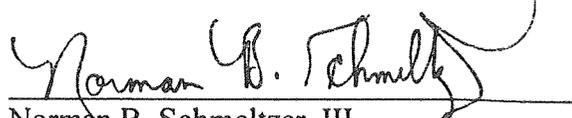
AMENDMENTS TO BYLAWS

These Bylaws may be amended from time to time by a vote of the majority of the Directors.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting Secretary of AGE WELL SENIOR SERVICES, INC., a California nonprofit public benefit corporation; that these Bylaws, consisting of 13 pages, are the Bylaws of this Corporation as adopted by the Board of Directors at a duly noticed meeting held on April 25, 2012; and that these Bylaws have not been amended or modified since that date.

Executed on April 25, 2012, at Laguna Woods, California.



Norman B. Schmeltzer, III.
Secretary

FOR PUBLIC INSPECTION

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

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AGE WELL SENIOR SERVICES, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 24300 EL TORO ROAD, BLDG. A #2000 City or town, state or province, country, and ZIP or foreign postal code LAGUNA WOODS, CA 92637 F Name and address of principal officer: JIM CHERRIE SAME AS C ABOVE	D Employer identification number 93-1163563 E Telephone number (949) 855-8033 G Gross receipts \$ 9,021,965. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ MYAGEWELL.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1995 M State of legal domicile: CA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: TO PROMOTE, ADVOCATE & IMPROVE THE QUALITY OF LIFE, DIGNITY & INDEPENDENCE OF THE ELDERLY.			
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3		17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4		17
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5		114
	6 Total number of volunteers (estimate if necessary)	6		650
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b		0.
Revenue		Prior Year	Current Year	
	8 Contributions and grants (Part VIII, line 1h)	6,321,007.	7,124,807.	
	9 Program service revenue (Part VIII, line 2g)	1,647,066.	1,597,772.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,942.	197.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	127,300.	131,759.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,106,315.	8,854,535.	
Expenses				
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,212,501.	3,550,552.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 234,050.			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,648,962.	4,787,130.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,861,463.	8,337,682.	
	19 Revenue less expenses. Subtract line 18 from line 12	244,852.	516,853.	
Net Assets or Fund Balances		Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	3,560,301.	4,463,062.	
	21 Total liabilities (Part X, line 26)	1,430,733.	1,853,887.	
	22 Net assets or fund balances. Subtract line 21 from line 20	2,129,568.	2,609,175.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer: MARILYN L. DITTY, CEO Type or print name and title	Date: 11/16/15
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Paid Preparer Use Only	Print/Type preparer's name BRIAN D. LARSON	Preparer's signature 	Date 11/12/15	Check if self-employed <input type="checkbox"/>	PTIN P01438691
	Firm's name ▶ KUSHNER, SMITH, JOANOU & GREGSON, LLP	Firm's EIN ▶ 95-3322166			
	Firm's address ▶ 100 SPECTRUM CENTER DRIVE, STE 1000 IRVINE, CA 92618			Phone no. (949) 261-2808	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE PURPOSE OF THE ORGANIZATION IS TO BE A SERVICE PROVIDER, A COMMUNITY RESOURCE, A CONSUMER ADVOCATE, AND A PROMOTER OF THE GENERAL WELFARE OF SENIOR CITIZENS IN SOUTH ORANGE COUNTY, CALIFORNIA. THE ORGANIZATION'S MISSION IS TO PROMOTE, ADOVOCATE & IMPROVE THE QUALITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,842,000. including grants of \$) (Revenue \$ 165,867.) TRANSPORTATION SERVICES: PROVIDED TRANSPORTATION TO 69,815 MEDICAL APPOINTMENTS, ADULT DAY SERVICES, AND SENIOR CENTERS TO 2,699 CLIENTS.

4b (Code:) (Expenses \$ 2,711,883. including grants of \$) (Revenue \$ 947,100.) TITLE II CONGREGATE MEALS/HOME DELIVERED MEALS: SERVED 310,635 HOME-DELIVERED MEALS TO 1,233 SENIORS/ELDERLY AND 79,489 CONGREGATE MEALS TO 1,709 SENIORS/ELDERLY AT 13 DIFFERENT LOCATION THROUGHOUT SOUTH ORANGE COUNTY.

4c (Code:) (Expenses \$ 1,370,656. including grants of \$) (Revenue \$ 482,522.) ADULT DAY HEALTH CARE: PROVIDED 12,516 DAYS OF ADULT DAY HEALTH CARE AND ADULT DAY SERVICES AT SOUTH COUNTY ADULT DAY SERVICES TO AN AVERAGE OF 173 UNDUPLICATED PARTICIPANTS AND THEIR FAMILIES DAILY, MONDAY - FRIDAY.

4d Other program services (Describe in Schedule O.) (Expenses \$ 776,645. including grants of \$) (Revenue \$ 2,282.)

4e Total program service expenses 7,701,184.

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
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)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		X
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		X
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	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.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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 in Schedule O. See instructions.

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

Section 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 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 in Schedule O.		
1a	17		
b	Enter the number of voting members included in line 1a, above, who are independent		
1b	17		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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 in Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		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			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in 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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	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?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in 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?		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			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: PHONG TROUNG - 949-498-0400
24300 EL TORO, BLDG A #2000, LAGUNA WOODS, CA 92637

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JIM CHERRIE PRESIDENT	1.00	X		X				0.	0.	0.
(2) MARLENE BRIDGES VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) DAN DUBOIS TREASURER	1.00	X		X				0.	0.	0.
(4) RONALD G. WIDICK SECRETARY	1.00	X		X				0.	0.	0.
(5) PATTY ALEXANDER BOARD MEMBER	1.00	X						0.	0.	0.
(6) ROBERT E. BATES BOARD MEMBER	1.00	X						0.	0.	0.
(7) ANNA T. BOYCE BOARD MEMBER	1.00	X						0.	0.	0.
(8) RAY CHICOINE BOARD MEMBER	1.00	X						0.	0.	0.
(9) BARBARA HOGAN BOARD MEMBER	1.00	X						0.	0.	0.
(10) TED SANDERS BOARD MEMBER	1.00	X						0.	0.	0.
(11) JOHN G. WALKER BOARD MEMBER	1.00	X						0.	0.	0.
(12) JENNIFER LEFTON BOARD MEMBER	1.00	X						0.	0.	0.
(13) BRYON PYLE BOARD MEMBER	1.00	X						0.	0.	0.
(14) STEVE MOYER BOARD MEMBER	1.00	X						0.	0.	0.
(15) STEVEN MARSH BOARD MEMBER	1.00	X						0.	0.	0.
(16) BECKY LOMAKA BOARD MEMBER	1.00	X						0.	0.	0.
(17) CHARLES R. NUNN BOARD MEMBER	1.00	X						0.	0.	0.

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 81,033.					
	b Membership dues	1b					
	c Fundraising events	1c 58,915.					
	d Related organizations	1d					
	e Government grants (contributions)	1e 5,089,176.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,895,683.					
	g Noncash contributions included in lines 1a-1f: \$	27,386.					
	h Total. Add lines 1a-1f	7,124,807.					
Program Service Revenue	2 a PROJECT INCOME	Business Code 624100	905,431.	905,431.			
	b FEES FOR SERVICE	624100	415,130.	415,130.			
	c TRANSPORTATION SERVICE	480000	227,211.	227,211.			
	d MEALS PROGRAM	624210	50,000.	50,000.			
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		1,597,772.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		197.			197.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	126,000.				
		b Less: rental expenses	0.				
		c Rental income or (loss)	126,000.				
		d Net rental income or (loss)	126,000.				
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 58,915. of contributions reported on line 1c). See Part IV, line 18	a	167,430.				
		b Less: direct expenses	b 167,430.				
		c Net income or (loss) from fundraising events	0.				
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a OTHER INCOME	900099	5,759.			5,759.		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		5,759.					
12 Total revenue. See instructions.		8,854,535.	1,597,772.	0.	131,956.		

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

X

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	245,625.	202,291.	31,052.	12,282.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,679,034.	2,574,986.	34,205.	69,843.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	388,259.	373,965.	1,242.	13,052.
10 Payroll taxes	237,634.	230,148.	661.	6,825.
11 Fees for services (non-employees):				
a Management				
b Legal	13,649.		13,649.	
c Accounting	54,820.	46,275.	5,454.	3,091.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,352,234.	1,297,466.	24,996.	29,772.
12 Advertising and promotion	12,366.		7,902.	4,464.
13 Office expenses	24,131.	20,021.	4,110.	
14 Information technology				
15 Royalties				
16 Occupancy	219,032.	57,060.	161,972.	
17 Travel	5,203.	4,544.		659.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	35,132.	19,317.	1,727.	14,088.
20 Interest	11,905.		11,905.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	74,734.	46,898.	27,836.	
23 Insurance	187,063.	160,920.	22,736.	3,407.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD	1,331,594.	1,304,388.	27,206.	0.
b SMALL EQUIPMENT	611,188.	611,188.	0.	0.
c PROGRAM SUPPLIES	291,014.	243,395.	15,875.	31,744.
d VEHICLE OPERATION	209,652.	208,108.	239.	1,305.
e All other expenses	353,413.	300,214.	9,681.	43,518.
25 Total functional expenses. Add lines 1 through 24e	8,337,682.	7,701,184.	402,448.	234,050.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	259,917.	1	243,373.
	2	Savings and temporary cash investments	12,683.	2	12,322.
	3	Pledges and grants receivable, net	903,358.	3	776,188.
	4	Accounts receivable, net	27,520.	4	37,509.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	1,000.	8	1,000.
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,530,311.		
	10b	Less: accumulated depreciation	1,233,737.	10c	1,296,574.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	1,028,411.	15	2,096,096.
16	Total assets. Add lines 1 through 15 (must equal line 34)	3,560,301.	16	4,463,062.	
Liabilities	17	Accounts payable and accrued expenses	1,229,675.	17	1,394,042.
	18	Grants payable		18	
	19	Deferred revenue		19	50,000.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	91,617.	22	71,533.
	23	Secured mortgages and notes payable to unrelated third parties	109,441.	23	338,312.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	1,430,733.	26	1,853,887.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,121,618.	27	533,540.
	28	Temporarily restricted net assets	624,224.	28	1,734,728.
	29	Permanently restricted net assets	383,726.	29	340,907.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	2,129,568.	33	2,609,175.	
34	Total liabilities and net assets/fund balances	3,560,301.	34	4,463,062.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,854,535.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,337,682.
3	Revenue less expenses. Subtract line 2 from line 1	3	516,853.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,129,568.
5	Net unrealized gains (losses) on investments	5	-37,247.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,609,174.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2014)

SCHEDULE A
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2014

Open to Public Inspection

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

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 11, 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.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An 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.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6,023,118.	6,451,842.	5,168,531.	6,321,007.	7,124,807.	31,089,305.
2 Tax revenues levied for the organization'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						
4 Total. Add lines 1 through 3	6,023,118.	6,451,842.	5,168,531.	6,321,007.	7,124,807.	31,089,305.
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)						
6 Public support. Subtract line 5 from line 4.						31,089,305.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	6,023,118.	6,451,842.	5,168,531.	6,321,007.	7,124,807.	31,089,305.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	128,048.	126,000.	127,369.	129,242.	126,197.	636,856.
9 Net income from unrelated business 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.)		30,966.			5,759.	36,725.
11 Total support. Add lines 7 through 10						31,762,886.
12 Gross receipts from related activities, etc. (see instructions)					12	5,442,668.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	97.88 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	97.75 %
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in 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.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 (b) and (c) 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 11a or 11b in Part I, answer (b) and (c) 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 (b) and (c) 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent 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 in 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 in line 9(a)) 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 in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) 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		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		

Section D. Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.		
b Did the activities described in (a) 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.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
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.		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
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 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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

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

Table with 2 columns: Revenue included in Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under SFAS 116..., 1b If the organization elected, as permitted under SFAS 116..., 2 If the organization received or held works of art...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	
d Additions during the year	
e Distributions during the year	
f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	383,726.	616,519.	624,660.	709,727.	621,994.
b Contributions					
c Net investment earnings, gains, and losses	7,181.	67,207.	31,859.	-35,067.	122,733.
d Grants or scholarships					
e Other expenditures for facilities and programs	50,000.	300,000.	40,000.	50,000.	35,000.
f Administrative expenses					
g End of year balance	340,907.	383,726.	616,519.	624,660.	709,727.

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

- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Temporarily restricted endowment %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		245,396.		245,396.
b Buildings		1,558,046.	648,788.	909,258.
c Leasehold improvements				
d Equipment		726,869.	584,949.	141,920.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,296,574.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) CHARITABLE REMAINDER TRUSTS	210,000.
(2) CONTRIBUTION RECEIVABLE	1,524,728.
(3) DEPOSITS	20,461.
(4) ENDOWMENT FUNDS	340,907.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,096,096.

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	8,957,332.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-37,246.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	140,043.	
e	Add lines 2a through 2d	2e		102,797.
3	Subtract line 2e from line 1	3		8,854,535.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		8,854,535.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	8,477,725.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	140,043.	
e	Add lines 2a through 2d	2e		140,043.
3	Subtract line 2e from line 1	3		8,337,682.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		8,337,682.

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 XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES 140,043.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES 140,043.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		CAPTAIN BALL (event type)	SENIOR PROM (event type)	NONE (total number)	
Revenue	1	186,621.	39,724.		226,345.
	2	47,127.	11,788.		58,915.
	3	139,494.	27,936.		167,430.
Direct Expenses	4				
	5	27,386.			27,386.
	6				
	7	85,701.	21,566.		107,267.
	8	11,289.	5,150.		16,439.
	9	15,118.	1,220.		16,338.
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			167,430.
11	Net income summary. Subtract line 10 from line 3, column (d) ▶			0.	

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1				
Direct Expenses	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) ▶			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

- 13 Indicate the percentage of gaming activity conducted in:

13a		%
13b		%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17 Mandatory distributions:
 - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
 - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **AGE WELL SENIOR SERVICES, INC.** Employer identification number **93-1163563**

Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (<u>SILENT AUCTION</u>)	X	25	27,386.	AUCTION REVENUE
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

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

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

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

Schedule M (Form 990) (2014)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

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

OF LIFE, DIGNITY & INDEPENDENCE OF THE ELDERLY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SOCIAL SERVICES AND OTHER SUPPORT: PROVIDED 2,385 HOURS OF CASE

MANAGEMENT AND 1,846 HOURS OF IN-HOME SUPPORTIVE SERVICES TO 272

ELDERLY THROUGH THE CASE MANAGEMENT PROGRAM.

EXPENSES \$ 776,645. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,282.

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

FORM 990 IS REVIEWED BY THE CONTROLLER, EXECUTIVE DIRECTOR AND FINANCE
COMMITTEE BEFORE BEING FILED.

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

BOARD MEMBERS AND KEY EMPLOYEES ARE REQUIRED TO SUBMIT THE ACKNOWLEDGEMENT
OF UNDERSTANDING AND ACCEPTANCE OF THE POLICY BY SIGNING A REPORT OF
MATERIAL FACTS AND PERSONAL INTERESTS. THESE REPORTS ARE REVIEWED BY THE
BOARD TO RESOLVE ANY ACTUAL OR POTENTIAL CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE BOARD. THE SALARIES
OF OTHER KEY EMPLOYEES ARE DETERMINED BY THE EXECUTIVE DIRECTOR.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

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

Schedule O (Form 990 or 990-EZ) (2014)

432211
08-27-14



AGE WELL SENIOR SERVICES, INC.

**Financial Statements
For Year Ended June 30, 2015
(with Summarized Comparative Information for the Year Ended June 30, 2014)**

(With Independent Auditor's Report Thereon)

TABLE OF CONTENTS**PAGE NO.**

Independent Auditor’s Report.....	1 - 2
Statements of Financial Position - June 30, 2015 and 2014 (Summarized)	3 - 4
Statements of Activities - Years Ended June 30, 2015 and 2014 (Summarized)	5 - 6
Statements of Functional Expenses- Years Ended June 30, 2015 and 2014 (Summarized)	7
Statements of Cash Flows - Years Ended June 30, 2015 and 2014	8
Notes to Financial Statements - June 30, 2015 and 2014	9 - 23
Supplementary Information – Federally Assisted Programs:	
Independent Auditor’s Report on Internal Control over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	25 - 26
Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	27 - 29
Schedule of Expenditures of Federal Awards and Selected State and County Awards - Year Ended June 30, 2015.....	30 - 31
Notes to Schedule of Expenditures of Federal Awards and Selected State and County Awards - Year Ended June 30, 2015.....	32
Summary of Findings and Questioned Costs - Year Ended June 30, 2015	33 - 34



INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Age Well Senior Services, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Age Well Senior Service, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2015 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Organization's financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 17, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.



October 1, 2015

Kushner, Smith, Joanou, and Gregson, LLP

100 Spectrum Center Drive, Suite 1000, Irvine, California 92618

AGE WELL SENIOR SERVICES, INC.

**Statements of Financial Position
June 30, 2015**

(with Summarized Comparative Information as of June 30, 2014)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2015 Total	2014 Total
Current assets:					
Cash and cash equivalents	\$ 255,695	\$ --	\$ --	\$ 255,695	\$ 272,600
Accounts receivable	813,697	--	--	813,697	930,878
Contributions receivable (Notes 2 and 3)	--	1,346,560	--	1,346,560	175,001
Inventory	1,000	--	--	1,000	1,000
Total current assets	1,070,392	1,346,560	--	2,416,952	1,379,479
Property and equipment, net (Note 4)	1,296,574	--	--	1,296,574	1,327,412
Other long-term assets:					
Deposits	20,461	--	--	20,461	20,461
Contributions receivable (Notes 2 and 3)	--	178,168	--	178,168	194,796
Charitable remainder trusts (Notes 2 and 5)	--	210,000	--	210,000	254,427
Endowment (Notes 2 and 6)	--	--	340,907	340,907	383,726
Total other assets	20,461	388,168	340,907	749,536	853,410
Total assets	\$ 2,387,427	\$ 1,734,728	\$ 340,907	\$ 4,463,062	\$ 3,560,301

(Statements of financial position continued on the following page)

AGE WELL SENIOR SERVICES, INC.

Statements of Financial Position

(Continued)

June 30, 2015

(with Summarized Comparative Information as of June 30, 2014)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2015 Total</u>	<u>2014 Total</u>
Current liabilities:					
Accounts payable	\$ 897,256	\$ --	\$ --	\$ 897,256	\$ 800,822
Accrued expenses (Note 7)	496,786	--	--	496,786	428,853
Current portion of long-term debt (Note 9)	21,536	--	--	21,536	20,084
Deferred revenue	50,000	--	--	50,000	--
Total current liabilities	<u>1,465,578</u>	<u>--</u>	<u>--</u>	<u>1,465,578</u>	<u>1,249,759</u>
Long-term liabilities:					
Line of credit (Note 8)	338,312	--	--	338,312	109,441
Long-term debt (Note 9)	49,997	--	--	49,997	71,533
Total liabilities	<u>1,853,887</u>	<u>--</u>	<u>--</u>	<u>1,853,887</u>	<u>1,430,733</u>
Commitments (Note 11)					
Net assets (Note 12):					
Unrestricted	533,540	--	--	533,540	1,121,618
Temporarily restricted	--	1,734,728	--	1,734,728	624,224
Permanently restricted	--	--	340,907	340,907	383,726
Total net assets	<u>533,540</u>	<u>1,734,728</u>	<u>340,907</u>	<u>2,609,175</u>	<u>2,129,568</u>
Total liabilities and net assets	<u>\$ 2,387,427</u>	<u>\$ 1,734,728</u>	<u>\$ 340,907</u>	<u>\$ 4,463,062</u>	<u>\$ 3,560,301</u>

See accompanying notes to financial statements

AGE WELL SENIOR SERVICES, INC.

Statements of Activities
Year Ended June 30, 2015

(with Summarized Comparative Information for the Year Ended June 30, 2014)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2015 Total</u>	<u>2014 Total</u>
Public support and revenue:					
Project income	\$ 941,562	\$ --	\$ --	\$ 941,562	\$ 987,238
Fees for services	415,130	--	--	415,130	403,866
Contributions	568,580	1,254,931	--	1,823,511	1,667,467
United Way	--	66,446	--	66,446	70,333
Mission Hospital	67,211	--	--	67,211	83,733
Hoag Memorial Hospital Presbyterian	--	160,000	--	160,000	143,166
California Wellness Foundation	50,000	--	--	50,000	75,000
Cambron Family Trust	210,000	--	--	210,000	--
Pioneer Fund	14,587	--	--	14,587	27,019
Pacific Life	--	25,000	--	25,000	100,000
Rental income (Note 11)	126,000	--	--	126,000	127,300
Change in value of charitable remainder trusts and endowments	--	(44,427)	7,181	(37,246)	104,022
Other income	5,759	--	--	5,759	--
Total public support and revenues	<u>2,398,829</u>	<u>1,461,950</u>	<u>7,181</u>	<u>3,867,960</u>	<u>3,789,144</u>
Government support and revenue:					
United States Department of Agriculture	266,172	--	--	266,172	252,533
State of California	597,000	--	--	597,000	566,194
County of Orange	2,854,178	--	--	2,854,178	2,467,464
Medi-Cal Reimbursement	525,652	--	--	525,652	489,290
California Department of Education	41,474	--	--	41,474	47,684
Orange County Transportation Authority	170,267	--	--	170,267	151,314
City of Laguna Niguel	77,490	--	--	77,490	91,786
City of Mission Viejo	51,969	--	--	51,969	55,598
City of Lake Forest	48,127	--	--	48,127	48,398
City of Laguna Woods	75,000	--	--	75,000	75,000
City of San Clemente	80,342	--	--	80,342	80,024
City of Dana Point	71,666	--	--	71,666	68,212

(Statements of activities continued on the following page)

AGE WELL SENIOR SERVICES, INC.

**Statements of Activities
(Continued)**

Year Ended June 30, 2015

(with Summarized Comparative Information for the Year Ended June 30, 2014)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2015 Total</u>	<u>2014 Total</u>
Government support and revenue (continued):					
City of Laguna Beach	8,000	--	--	8,000	8,000
City of Laguna Hills	65,227	--	--	65,227	--
City of Aliso Viejo	27,954	--	--	27,954	25,793
City of Rancho Santa Margarita	77,524	--	--	77,524	76,233
City of Newport Beach	16,000	--	--	16,000	16,000
City of San Juan Capistrano	35,133	--	--	35,133	47,052
Total government support and revenues	<u>5,089,175</u>	<u>--</u>	<u>--</u>	<u>5,089,175</u>	<u>4,566,575</u>
Net assets released from restrictions	<u>401,446</u>	<u>(351,446)</u>	<u>(50,000)</u>	<u>--</u>	<u>--</u>
Total support and revenues	<u>7,889,450</u>	<u>1,110,504</u>	<u>(42,819)</u>	<u>8,957,135</u>	<u>8,355,719</u>
Operating expenses:					
Adult day health care centers	1,370,656	--	--	1,370,656	1,262,329
Congregate and home delivered meals	2,711,883	--	--	2,711,883	2,621,791
Transportation	2,842,000	--	--	2,842,000	2,649,403
Social services	253,195	--	--	253,195	237,709
Other support and grants	523,450	--	--	523,450	485,740
Corporate	402,448	--	--	402,448	417,486
Fundraising	374,093	--	--	374,093	343,329
Total operating expenses	<u>8,477,725</u>	<u>--</u>	<u>--</u>	<u>8,477,725</u>	<u>8,017,787</u>
Other income:					
Gain on sale of property and equipment	--	--	--	--	9,000
Interest income	197	--	--	197	1,942
Total other income	<u>197</u>	<u>--</u>	<u>--</u>	<u>197</u>	<u>10,942</u>
Change in net assets	(588,078)	1,110,504	(42,819)	479,607	348,874
Net assets at beginning of year	<u>1,121,618</u>	<u>624,224</u>	<u>383,726</u>	<u>2,129,568</u>	<u>1,780,694</u>
Net assets at end of year	<u>\$ 533,540</u>	<u>\$ 1,734,728</u>	<u>\$ 340,907</u>	<u>\$ 2,609,175</u>	<u>\$ 2,129,568</u>

See accompanying notes to financial statements

AGE WELL SENIOR SERVICES, INC.

Statements of Functional Expenses Year Ended June 30, 2015

(with Summarized Comparative Information as of June 30, 2014)

	Program Services					Supporting Services		2015 Totals	2014 Totals
	Adult Day Health Care Centers	Congregate and Home Delivered Meals	Transportation	Social Services	Other Support and Grants	Corporate	Fundraising		
Salaries	\$ 683,399	\$ 968,761	\$ 733,837	\$ 178,203	\$ 213,077	\$ 65,257	\$ 82,124	\$ 2,924,658	\$ 2,666,809
Payroll taxes and employee benefits	186,594	230,203	223,039	34,036	32,129	2,128	23,286	731,415	633,626
Total salaries and related expenses	<u>869,993</u>	<u>1,198,964</u>	<u>956,876</u>	<u>212,239</u>	<u>245,206</u>	<u>67,385</u>	<u>105,410</u>	<u>3,656,073</u>	<u>3,300,435</u>
Accounting and auditing	7,431	23,486	10,221	1,659	3,478	5,454	3,091	54,820	53,230
Consultants	116,834	81,461	997,348	36,595	65,227	24,996	29,772	1,352,233	1,361,504
Advertising	--	--	--	--	--	7,902	4,464	12,366	7,856
Rent	27,493	17,900	11,627	--	40	161,972	--	219,032	202,446
Repairs and maintenance	28,955	62,419	37,815	--	39,125	4,995	78	173,387	141,735
Insurance	10,457	--	48,576	--	--	22,510	--	81,543	92,126
Office supplies	7,593	5,171	534	231	6,492	4,110	--	24,131	24,787
Food	88,866	1,215,522	--	--	--	27,206	--	1,331,594	1,276,711
Program supplies	31,009	53,074	65,340	592	93,380	15,875	31,744	291,014	264,367
Vehicle operations	86,514	--	115,596	--	5,999	239	1,305	209,653	211,574
Fundraising	--	--	--	--	--	--	170,960	170,960	191,831
Payroll services	2,626	1,364	2,654	696	781	6	221	8,348	10,620
Telephone	6,081	25,109	3,234	--	851	--	--	35,275	30,124
Utilities	52,287	23,636	--	--	--	--	--	75,923	68,778
Dues and subscriptions	9,354	795	554	58	--	484	1,496	12,741	13,879
Legal	--	--	--	--	--	13,649	--	13,649	6,259
Conferences and conventions	2,007	15	2,845	35	14,415	1,727	14,088	35,132	39,215
Interest	--	--	--	--	--	11,905	--	11,905	17,648
Local travel	678	2,776	--	1,090	--	--	659	5,203	5,050
Small equipment	21,423	--	580,463	--	9,302	--	--	611,188	569,157
Bad debt	--	--	--	--	--	--	--	--	35,000
Miscellaneous	133	191	610	--	885	4,197	10,805	16,821	18,056
Depreciation	922	--	7,707	--	38,269	27,836	--	74,734	75,399
	<u>500,663</u>	<u>1,512,919</u>	<u>1,885,124</u>	<u>40,956</u>	<u>278,244</u>	<u>335,063</u>	<u>268,683</u>	<u>4,821,652</u>	<u>4,717,352</u>
Total expenses	<u>\$ 1,370,656</u>	<u>\$ 2,711,883</u>	<u>\$ 2,842,000</u>	<u>\$ 253,195</u>	<u>\$ 523,450</u>	<u>\$ 402,448</u>	<u>\$ 374,093</u>	<u>\$ 8,477,725</u>	<u>\$ 8,017,787</u>

See accompanying notes to financial statements

AGE WELL SENIOR SERVICES, INC.

Statements of Cash Flows
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Changes in net assets	\$ 479,607	\$ 348,874
Adjustments to reconcile changes in net assets to net cash (used in) operating activities:		
Depreciation	74,735	75,399
Change in value of charitable remainder trusts and endowments	37,246	(92,982)
Realized (gain) in endowment fund	--	(11,040)
(Gain) on disposition of property and equipment	--	(9,000)
Changes in operating assets and liabilities:		
(Increase)/decrease in accounts receivable	117,181	(207,922)
(Increase)/decrease in contributions receivable, net	(1,154,931)	(309,796)
(Increase)/decrease in deposits	--	4,244
(Decrease)/increase in accounts payable	96,434	(24,657)
(Decrease)/increase in accrued expenses	67,933	43,840
(Decrease)/increase in deferred revenue	50,000	(76,942)
Net cash (used in) operating activities	<u>(231,795)</u>	<u>(259,982)</u>
Cash flows from investing activities:		
Proceeds from endowment fund	50,000	300,000
Purchases of property and equipment	(43,897)	(8,950)
Proceeds from disposition of property and equipment	--	9,000
Net cash provided by investing activities	<u>6,103</u>	<u>300,050</u>
Cash flows from financing activities:		
Proceeds from (repayments of) line of credit	228,871	(27,271)
Repayments of long-term debt	(20,084)	(18,731)
Net cash provided by (used in) financing activities	<u>208,787</u>	<u>(46,002)</u>
Net (decrease) in cash and cash equivalents	(16,905)	(5,934)
Cash and cash equivalents, beginning of year	<u>272,600</u>	<u>278,534</u>
Cash and cash equivalents, end of year	<u>\$ 255,695</u>	<u>\$ 272,600</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	<u>\$ 11,905</u>	<u>\$ 17,648</u>

See accompanying notes to financial statements

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
June 30, 2015 and 2014****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization - Age Well Senior Services, Inc. (the Organization) was originally part of San Clemente Seniors, Inc., which was incorporated in 1975 as a private, nonprofit organization, exempt under the Internal Revenue Code Section 501(c)(3) and the California Revenue and Taxation Code. On July 1, 1995 South County Senior Services, Inc. was formed to assume most of the operations and some of the assets and liabilities of San Clemente Seniors, Inc. San Clemente Seniors, Inc. retained the operation of only the San Clemente Adult Day Health Care Center and all other existing programs were retained and operated by the new Organization. San Clemente Seniors, Inc. no longer operates as a separate entity.

In January 2010, the Organization changed its name from South County Senior Services, Inc. to Age Well Senior Services, Inc.; however, it continues to operate under the dba of South County Senior Services, Inc.

Age Well Senior Services, Inc. provides for the social, nutritional, cultural, health, transportation and educational needs of the elderly population of South Orange County. Special emphasis has been placed on outreach services and adult day health care. The Organization has provided support services on a local level that allow home-bound senior citizens to remain in their chosen environment as long as possible. The Organization's senior centers operate to keep seniors well and to enable them to socialize and receive health benefits.

The Board of Directors functions as the policy-making body and is governed by the Organization's by-laws. The Organization's Executive Director serves as the Chief Executive Officer.

Activities - The Organization's activities, which are in accordance with its primary purpose as described above, have been classified as follows:

- *Adult Day Health Care* – Operate licensed Laguna Woods health care facility for health, social, nursing, and therapy assistance. Included are the drop-in program for the cognitively impaired and adult day health care center.
- *Congregate and Home Delivered Meals* – Provide nutritional meals in senior centers and nutrition sites. Deliver nutritional meals to home-bound elderly daily.
- *Transportation* – Provide non-emergency medical transportation for the elderly and services for senior centers, South County Adult Day Services, medical appointments, and the Cities of Laguna Niguel, Lake Forest, San Clemente, Mission Viejo, Dana Point and San Juan Capistrano with plans to expand to other cities in South Orange County.
- *Social Services* – Contract for case management nurses and social workers to perform home visits and assessments of frail seniors needing more care.

(Note 1 continued on the following page)

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****Activities (Continued)**

- *Other Support and Grants* – Operate two senior centers and contracts with other senior sites for nutritional and social services, educational classes through emeritus and adult education, preventative health screening, elder care, case manager nurse, legal and tax assistance, insurance counseling, senior support groups, Medicare counselors and monthly surplus commodity distributions. Emphasis is on wellness and maintaining independence for the elderly.
- *Corporate and Fundraising* – Subcommittees of the general Board of Directors are responsible for fund raising to generate revenues and to subsidize annual operations are: the fund development committee and planned giving committee. These subcommittees are comprised of the Organization's Board Members, professionals in the community and key staff.

Basis of Presentation - The financial statements of the Organization have been prepared on the accrual basis of accounting.

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

- *Unrestricted Net Assets* – Net assets that are not subject to donor-imposed stipulations. Expenses of this fund include management and program expenses.
- *Temporarily Restricted Net Assets* – Net assets that are subject to donor-imposed stipulations that require passage of time or the occurrence of a specific event. The Organization's contribution receivables are included in this net asset category until collected and the donor restrictions have been met.
- *Permanently Restricted Net Assets* – Net assets subject to donor-imposed restrictions that require a balance to be kept in perpetuity while permitting the Organization to use or expend part or all of the income derived from the assets.

The Organization records gifts of cash and other assets as temporarily restricted contributions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from donor restrictions. Contributions with donor-imposed restrictions that are received and spent in the same year have been recorded as temporarily restricted with the corresponding amount reclassified to unrestricted net assets in the accompanying statement of activities.

(Note 1 continued on the following page)

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Cash and Cash Equivalents - For purposes of the statement of cash flows, the Organization considers highly liquid investments and investments with original maturities of three months or less to be cash and cash equivalents. The Organization places its temporary cash investments with high credit quality financial institutions. At times such investments may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance limit.

Property and Equipment - Property and equipment are stated at cost, or if donated, at the fair market value at the date of donation. The building improvements, equipment, and furniture are depreciated using the straight-line method over estimated useful lives of 3 to 40 years.

Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of - Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows (undiscounted and without interest) expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceed the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Charitable Remainder Trusts - Contributions, including unconditional promises to give, are recognized as revenue in the period received. The Organization is also a beneficiary in certain trusts. The Organization recognizes as revenue the present value of the estimated future benefits to be received upon distribution of irrevocable trusts for which the Organization is beneficiary but is not the trustee. When these gifts are revocable in nature, they are not reflected in the financial statements.

Contributed Services and Gifts In-Kind - Contributed services are recognized if the services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. A substantial number of volunteers have donated significant amounts of their time and services in the Organization's core activities. Only those amounts that meet the criteria above are recorded in the accompanying financial statements.

Program Expenses - Program expenses on the statements of activities for the years ended June 30, 2015 and 2014 include adult day health care, congregate and home delivered meals, transportation, social services and other support and grants totaled \$7,701,184 and \$7,256,972, respectively.

(Note 1 continued on the following page)

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Compensated absences - The Organization accrues for employees' earned but unused time off.

Advertising Expense - Advertising and promotional costs are charged to operations when incurred. At June 30, 2015 and 2014, advertising and promotional costs totaled \$12,366 and \$7,856, respectively.

Income Taxes - The Organization is exempt from Federal and state income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code and corresponding provisions of the California Revenue and Taxation Statute. However, the Organization is subject to income taxes on any net income that is derived from a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption. As a matter of course, various taxing authorities, including the IRS, have the authority to regularly audit the Organization. There were no tax years open to examination by major tax jurisdictions as of June 30, 2015. Management believes that the Organization's tax positions comply with applicable tax law and has adequately provided for these matters.

The Organization has adopted the provisions of Accounting Standards Codification ("ASC") 740-10-05 relating to accounting and reporting for uncertainty in income taxes. For the Organization, these provisions could be applicable to the incurrence of any unrelated business income attributable to the Organization. Because of the Organization's general tax-exempt status, ASC 740-10-05 is not anticipated to have a material impact on the Organization's financial statements.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Comparative Data - The financial statements include prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2014 from which the summarized information was derived.

Subsequent Events - The Organization evaluated subsequent events through October 1, 2015, the date these financial statements were issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014****NOTE 2 - FAIR VALUE MEASUREMENTS**

The carrying value of financial instruments in the financial statements approximates fair value.

On July 1, 2008, the Organization adopted the provisions of ASC 820-10 (*formerly Statement of Financial Accounting Standard No. 157, Fair Value Measurements*), for fair value measurements of financial assets and financial liabilities, and for fair value measurements of non-financial items that are recognized and disclosed at fair value in the financial statements on a recurring basis. ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The assets that are recorded at fair value on a recurring basis are investments and beneficial interest in irrevocable deferred gifts. The Organization has no financial liabilities or non-financial items that are recorded at fair value on a recurring basis.

ASC 820-10 establishes a three-level fair value hierarchy that describes the inputs that are used to measure the fair values of respective assets and liabilities:

- Level 1: fair values are based on quoted prices in active markets for identical assets and liabilities. The Organization's Level 1 assets include certificates of deposit with maturities greater than 90 days and mutual funds all held in endowments.
- Level 2: fair values are based on observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the asset. The Organization does not hold any Level 2 assets.
- Level 3: fair values are calculated by the use of pricing models and/or discounted cash flow methodologies, and may require significant management judgment or estimation. These methodologies may result in a significant portion of the fair value being derived from unobservable data. The Organization's Level 3 assets include charitable remainder trusts and contributions receivable.

(Note 2 continued on the following page)

AGE WELL SENIOR SERVICES, INC.

Notes to Financial Statements
(Continued)
June 30, 2015 and 2014

NOTE 2 - FAIR VALUE MEASUREMENTS (Continued)

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial asset, including estimates of timing, amount of expected future cash flows, and the credit standing of the issuer. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair values may not be realized in the immediate settlement of the financial asset. In addition, the disclosed fair values do not reflect any premium or discount that could result from offering from sale at one time an entire holding of a particular financial asset. Potential taxes and other expenses that would be incurred in an actual sale or settlement are not reflected in amounts disclosed.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2015 and 2014:

	<i>Assets at Fair Value as of June 30, 2015</i>			<i>Total</i>
	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	
Endowment:				
Equities and mutual funds	\$ 340,907	\$ --	\$ --	\$ 340,907
Contributions receivable	--	--	1,524,728	1,524,728
Charitable remainder trusts	--	--	210,000	210,000
Total	\$ 340,907	\$ --	\$ 1,734,728	\$ 2,075,635

	<i>Assets at Fair Value as of June 30, 2014</i>			<i>Total</i>
	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	
Endowment:				
Equities and mutual funds	\$ 383,726	\$ --	\$ --	\$ 383,726
Contributions receivable	--	--	369,797	369,797
Charitable remainder trusts	--	--	254,427	254,427
Total	\$ 383,726	\$ --	\$ 624,224	\$ 1,007,950

(Note 2 continued on the following page)

AGE WELL SENIOR SERVICES, INC.

Notes to Financial Statements
(Continued)
June 30, 2015 and 2014

NOTE 2 - FAIR VALUE MEASUREMENTS (Continued)**Level 3 Gains and Losses**

The following table sets forth a summary of changes in the fair value of the Organization's Level 3 assets for the years ended June 30, 2015 and 2014.

	<i>Contributions Receivable</i>	
	<u>2015</u>	<u>2014</u>
Balance, beginning of year	\$ 369,797	\$ 60,001
New pledges	1,252,336	450,000
Payments received	(100,000)	(100,000)
Write-offs	--	(35,000)
Change in present value discount	2,595	(5,204)
Balance, end of year	<u>\$ 1,524,728</u>	<u>\$ 369,797</u>
	<i>Charitable Remainder Trusts</i>	
	<u>2015</u>	<u>2014</u>
Balance, beginning of year	\$ 254,427	\$ 217,612
Unrealized gains	10,000	36,815
Realized losses	(54,427)	--
Balance, end of year	<u>\$ 210,000</u>	<u>\$ 254,427</u>

AGE WELL SENIOR SERVICES, INC.

Notes to Financial Statements
(Continued)
June 30, 2015 and 2014

NOTE 3 - CONTRIBUTIONS RECEIVABLE

Unconditional promises to give that are expected to be collected within one year are recorded at their estimated net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows. The discounts on those amounts are computed using the three-year U.S. Treasury note rate applicable in the year in which the promise was made. Management believes that all contributions receivable are fully collectible.

Included in contributions receivable at June 30, 2015 and 2014 are the following unconditional promises to give:

	<u>2015</u>	<u>2014</u>
Amounts due in		
Less than one year	\$ 1,346,560	\$ 210,001
One to five years	<u>180,777</u>	<u>200,000</u>
Total promises to give	1,527,337	410,001
Less: allowance for uncollectibles	--	(35,000)
Less: unamortized discount	<u>(2,609)</u>	<u>(5,204)</u>
Net contributions receivable	<u>\$ 1,524,728</u>	<u>\$ 369,797</u>

AGE WELL SENIOR SERVICES, INC.

**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014**

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2015 and 2014 consist of the following:

	2015	2014
Land	\$ 245,396	\$ 245,396
Buildings and improvements	1,558,046	1,558,046
Equipment and furniture	643,604	599,706
Vehicles	83,265	83,265
Total	2,530,311	2,486,413
Less: accumulated depreciation	(1,233,737)	(1,159,001)
	\$ 1,296,574	\$ 1,327,412

Depreciation expense totaled \$74,735 and \$75,399 for fiscal years ended June 30, 2015 and 2014, respectively.

NOTE 5 - CHARITABLE REMAINDER TRUSTS

The Organization received donations of beneficial interests in irrevocable Charitable Remainder Trusts, from the Executive Director. The terms of the Trusts require annual payments to be made to the beneficiaries of certain percentages of the net fair market value of the Trusts' assets. The remainders of the Trusts' are to be distributed to the Organization upon the death of the beneficiaries. The Organization recognizes as revenue the present value of the estimated future benefits to be received upon distribution of the irrevocable trust for which the Organization is beneficiary but is not the trustee. During the fiscal year ended June 30, 2015, one of the trusts was completely written off because the assets held in that trust were distributed to other beneficiaries. The present value discount on the Executive Director's trust is computed using 4.5% (the effective interest rate on the date the irrevocable beneficial interest of the Executive Director's trust was gifted to the Organization). Changes in the present value discount amount and overall value of Organization's beneficial interest in the trust are recognized in the statement of activities. The total fair value of the Trusts as of June 30, 2015 and 2014 was \$210,000 and \$254,427, respectively. The Trusts' net assets are reported as temporarily restricted net assets in the financial statements.

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014****NOTE 6 - ENDOWMENT**

In 2008, the Organization adopted ASC 958-205 (formerly FASB Staff Position No. FAS 117-1), *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act [UPMIFA] and Enhanced Disclosures for All Endowment Funds (the FSP)*. A key component of the FSP is a requirement to classify the portion of a donor-restricted endowment fund that is not classified as permanently restricted net assets as temporarily restricted net assets until appropriated for expenditure. Adoption of this standard did not affect the financial position or changes in net assets of the Organization.

The FSP provides guidance with respect to the accounting for donor-restricted endowment funds subject to UPMIFA, which the State of California has enacted. In addition, the FSP requires expanded disclosures for all endowment funds. The Board of Directors of the Organization has interpreted the FSP as requiring the preservation of the purchasing power of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (1) the original value of the gifts donated to the endowment, (2) the original value of subsequent gifts to the endowment, and (3) the net income (loss) on endowment investments. In accordance with the FSP, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Organization and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policies of the Organization

(Note 6 continued on the following page)

AGE WELL SENIOR SERVICES, INC.

**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014**

NOTE 6 - ENDOWMENT (Continued)**Changes in Endowment Net Assets for the Year Ending June 30, 2015**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, July 1, 2014	\$ --	\$ --	\$ 383,726	\$ 383,726
Investment income	--	--	7,181	7,181
Appropriation of endowment for operations	50,000	--	(50,000)	--
Expenditure of appropriated funds	<u>(50,000)</u>	<u>--</u>	<u>--</u>	<u>(50,000)</u>
Endowment net assets, June 30, 2015	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 340,907</u>	<u>\$ 340,907</u>

Changes in Endowment Net Assets for the Year Ending June 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets, July 1, 2013	\$ --	\$ --	\$ 616,519	\$ 616,519
Investment income	--	--	67,207	67,207
Appropriation of endowment for operations	300,000	--	(300,000)	--
Expenditure of appropriated funds	<u>(300,000)</u>	<u>--</u>	<u>--</u>	<u>(300,000)</u>
Endowment net assets, June 30, 2014	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 383,726</u>	<u>\$ 383,726</u>

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that provides a stream of funding for the operation and maintenance of the Florence Sylvester Memorial Senior Center, while maintaining the purchasing power of the endowment assets. Under these policies, the portfolio is to be invested with 1/3 in short term very liquid assets and 2/3 in low risk, conservative stocks and bonds. The Organization expects its endowment funds over time, to provide an average rate of return of approximately 4% to 5% annually.

(Note 6 continued on the following page)

AGE WELL SENIOR SERVICES, INC.**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014****NOTE 6 - ENDOWMENT (Continued)****Spending Policy and How the Investment Objectives Relate to Spending Policy**

The Organization's investment policy includes an endowment spending rate of 5 percent of the endowment funds' market value over a rolling two calendar year average. This spending rate constitutes the Board's annual appropriation for spending endowment earnings. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity, as well as to provide additional real growth through investment returns.

The Organization withdrew a total of \$50,000 and \$300,000 from the endowment during the fiscal years ended June 30, 2015 and 2014, respectively, which exceeds the established 5 percent spending rate. The withdrawal was a result of sequestration cuts and a decline in private donations experienced by the Organization over the past two fiscal years.

As stated in above, the purpose of this endowment fund is to operate and maintain the Florence Sylvester Memorial Senior Center. Currently the Florence Sylvester Memorial Senior Center is fully operational and requires funding only for day-to-day upkeep and staffing. Taking all of the aforementioned factors into account, the Organization believes that the \$340,907 balance in the endowment fund at June 30, 2015 is sufficient funding to subsidize the Florence Sylvester Memorial Senior Center for the foreseeable future.

AGE WELL SENIOR SERVICES, INC.

**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014**

NOTE 7 - ACCRUED EXPENSES

Accrued expenses at June 30, 2015 and 2014 are summarized as follows:

	<u>2015</u>	<u>2014</u>
Salaries and benefits	\$ 352,855	\$ 296,548
Compensated absences	143,431	131,805
Deposits	<u>500</u>	<u>500</u>
	<u>\$ 496,786</u>	<u>\$ 428,853</u>

NOTE 8 - LINE OF CREDIT

The Organization has a line of credit of \$500,000, which expires May 1, 2018. As of June 30, 2015, \$338,312 had been drawn on the available line. Monthly interest payments are made at the greater of 0.50% plus the prime rate (3.25% at June 30, 2015) or 4.25%. The line of credit is secured by the Organization's real property located at 23721 Moulton Parkway Laguna Hills, CA 92653.

NOTE 9 - LONG TERM DEBT

Long-term debt at June 30, 2015 and 2014 is summarized as follows:

	<u>2015</u>	<u>2014</u>
7.0% unsecured note payable to the Klaasen Family Trust, payable in monthly installments of \$2,155, including interest, beginning August 1, 2003 through July 1, 2018. Mr. Klaasen was a former member of the Organization's Board of Directors.	\$ 71,533	\$ 91,617
Less current portion	<u>(21,536)</u>	<u>(20,084)</u>
	<u>\$ 49,997</u>	<u>\$ 71,533</u>

(Note 9 continued on the following page)

AGE WELL SENIOR SERVICES, INC.

**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014**

NOTE 9 - LONG TERM DEBT (Continued)

The annual aggregate maturities of long-term debt are as follows:

Years ending June 30:		
2016	\$	21,536
2017		23,093
2018		24,762
2019		<u>2,142</u>
	\$	<u>71,533</u>

NOTE 10 - RETIREMENT PLANS

The Organization has a retirement plan for employees formed under Section 403(b) of the Internal Revenue Code consisting of a tax-sheltered custodial account. Under the provisions of the Plan, employees may make voluntary contributions up to a maximum of 16 2/3% of annual salary. The Organization also has a retirement plan formed under section 401(k) of the Internal Revenue Code. Under the provisions of the Plan, employees may make voluntary contributions from their salary up to the maximum amount allowed by the Internal Revenue Code. For the years ended June 30, 2015 and 2014, no discretionary contributions were made by the Organization.

NOTE 11 - LEASES

The Organization leases the building for the South County Adult Day Care Center. The lease is currently scheduled to expire on May 31, 2016, and the Organization intends to exercise an option to renew the lease for a period of two years. The monthly lease payments increase on an annual basis and range from \$18,198 to \$19,683. Future minimum lease payments under noncancelable operating leases as of June 30, 2015 are as follows:

Years ending June 30:		
2016	\$	219,104
2017		227,868
2018		<u>236,983</u>
	\$	<u>683,955</u>

(Note 11 continued on the following page)

AGE WELL SENIOR SERVICES, INC.

**Notes to Financial Statements
(Continued)
June 30, 2015 and 2014**

NOTE 11 - LEASES (Continued)

Rent expense totaled \$219,032 and \$202,446 for the years ended June 30, 2015 and 2014, respectively.

The Organization has a sublease agreement that began in 2001, which provided rental income totaling \$126,000 for each of the years ended June 30, 2015 and 2014. The sublease term expired June 1, 2015 and is now on a month-to-month basis.

NOTE 12 - NET ASSETS

During the years ended June 30, 2015 and 2014, \$401,446 and \$413,499, respectively, were released from temporary donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors. Amounts receivable from pledges or from split-interest agreements are reported as restricted until they are received.

Net assets of \$50,000 and \$300,000 were released from the permanently restricted Endowment Fund during the years ended June 30, 2015 and 2014, respectively, in accordance with the endowment agreement (Note 6).

Net assets are restricted for the following purposes at June 30:

	<u>2015</u>	<u>2014</u>
Temporarily restricted:		
Charitable remainder trusts	\$ 210,000	\$ 254,427
Contributions receivable	<u>1,524,728</u>	<u>369,797</u>
Total temporarily restricted assets	<u>\$ 1,734,728</u>	<u>\$ 624,224</u>
Permanently restricted:		
Endowment fund	<u>\$ 340,907</u>	<u>\$ 383,726</u>



SUPPLEMENTARY INFORMATION
FEDERALLY ASSISTED PROGRAMS



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

The Board of Directors
Age Well Senior Services, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Age Well Senior Services, Inc. (the "Organization") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated October 1, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards*
(Continued on the following page)

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

: Kushner, Smith, Joanou, and Gregson, LLP

October 1, 2015

Kushner, Smith, Joanou, and Gregson, LLP
100 Spectrum Center Drive, Suite 1000, Irvine, California 92618



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Independent Auditor's Report

The Board of Directors
Age Well Senior Services, Inc.

Report on Compliance for Each Major Federal Program

We have audited Age Well Senior Services, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2015. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Report on Compliance for each Major Federal Program and Report on Internal Control Over
Compliance in Accordance with OMB Circular A-133
(Continued on the following page)

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

(Continued)

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

(Continued)

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Kushner Smith Joanou ; Gregson, LLP

October 1, 2015

Kushner, Smith, Joanou, and Gregson, LLP
100 Spectrum Center Drive, Suite 1000, Irvine, California 92618

AGE WELL SENIOR SERVICES, INC.

**Schedule of Expenditures of Federal Awards and
Selected State and County Awards
Year Ended June 30, 2015**

Federal Grant / Pass - Through Grantor / Program	CFDA #	Expenditures		
		Federal	State*	
<u>U.S. Department of Health and Human Services</u>				
Passed through County of Orange Area Agency on Aging:				
C-1 (Congregate Meals)	NSIP	93.053	\$ 69,831	\$ --
C-2 (Home-Delivered Meals)	NSIP	93.053	196,341	--
			<u>266,172</u>	<u>--</u>
Passed through County of Orange Area Agency on Aging:				
B - (Case Management)	Title III, Part B	93.044	68,844	--
B - (In-Home Services)	Title III, Part B	93.044	63,135	--
B - (Social Day Care)	Title III, Part B	93.044	42,800	--
B - (Transportation)	Title III, Part B	93.044	79,935	--
			<u>254,714</u>	<u>--</u>
Passed through County of Orange Area Agency on Aging:				
C-1 (Congregate Meals)	Title III, Part C	93.045	570,871	56,007
C-2 (Home-Delivered Meals)	Title III, Part C	93.045	483,153	58,009
			<u>1,054,024</u>	<u>114,016</u>
Total U.S. Department of Health and Human Services			<u>1,574,910</u>	<u>114,016</u>
<u>U.S. Department of Transportation</u>				
Passed through County of Orange:				
New Freedom Program		20.521	106,697	--
Passed through State of California Department of Transportation:				
Capital Assistance Program for Elderly Persons		20.513	597,000	--
Total U.S. Department of Transportation			<u>703,697</u>	<u>--</u>

(Schedule of Expenditures of Federal Awards and Selected State and County Awards continued on the following page)

AGE WELL SENIOR SERVICES, INC.

**Schedule of Expenditures of Federal Awards and
Selected State and County Awards
(Continued)
Year Ended June 30, 2015**

<u>Federal Grant / Pass - Through Grantor / Program</u>	CFDA #	Expenditures	
		Federal	State*
<u>U.S. Department of Housing and Urban Development</u>			
Community Development Block Grant			
Passed through:			
City of Rancho Santa Margarita	14.218	5,120	--
City of Mission Viejo	14.218	5,450	--
City of San Clemente	14.218	6,000	--
City of Lake Forest	14.218	7,085	--
City of Newport Beach	14.218	16,000	--
City of Laguna Hills	14.218	65,227	--
		104,882	--
Total U.S. Department of Housing and Urban Development		104,882	--
<u>U.S. Department of Agriculture Food and Nutrition Services</u>			
Passed through State of California Department of Education:			
Child and Adult Care Food Program	10.558	41,474	--
Total U.S. Agriculture Food and Nutrition Services		41,474	--
GRAND TOTALS		\$ 2,424,963	\$ 114,016

AGE WELL SENIOR SERVICES, INC.**Notes to Schedule of Expenditures of Federal Awards and
Selected State and County Awards
Year Ended June 30, 2015****NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards and Selected State and County Awards presents the activity of federal, selected state and county award programs of Age Well Senior Services, Inc. (the Organization), and therefore, does not present the financial position of results of operations of the Organization. The information in this schedule is presented under the accrual basis of accounting. Under the accrual basis of accounting, expenditures reported include any property or equipment acquisitions incurred under the award programs in the fiscal year.

NOTE 2 - CONTINGENCIES

Under the terms of federal, state and county grants, additional audits may be requested by the grantor agencies, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

AGE WELL SENIOR SERVICES, INC.**Summary of Findings and Questioned Costs
Year Ended June 30, 2015****A. Summary of Audit Results:**

1. The independent auditor's report expresses an unqualified opinion on the financial statements of Age Well Senior Services, Inc.
2. There were no significant deficiencies relating to the audit of the financial statements.
3. There were no instances of noncompliance material to the financial statements of Age Well Senior Services, Inc. disclosed during the audit.
4. There were no significant deficiencies relating to the audit of the major federal award programs.
5. The independent auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133 for Age Well Senior Services, Inc. expresses an unqualified opinion.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs include:
 - a. Nutrition Services Incentive Program (Congregate Meals) Program – CFDA # 93.053
 - b. Nutrition Services Incentive Program (Home-Delivered Meals) Program – CFDA # 93.053
 - c. Grants for Supportive Services and Senior Centers Title III, Part B (Case Management) Program – CFDA # 93.044
 - d. Grants for Supportive Services and Senior Centers Title III, Part B (In-Home Services) Program – CFDA # 93.044
 - e. Grants for Supportive Services and Senior Centers Title III, Part B (Social Day Care) Program – CFDA # 93.044
 - f. Grants for Supportive Services and Senior Centers Title III, Part B (Transportation) Program – CFDA # 93.044
 - g. Special Programs for the Aging Title III, Part C (Congregate Meals) Program – CFDA # 93.045
 - h. Special Programs for the Aging Title III, Part C (Home-Delivered Meals) Program – CFDA # 93.045

(Summary of Findings and Questioned Costs continued on the following page)

AGE WELL SENIOR SERVICES, INC.**Summary of Findings and Questioned Costs
(Continued)
Year Ended June 30, 2015**

8. The threshold for distinguishing types A and B programs was \$300,000.
 9. Age Well Senior Services, Inc. was determined to be a low-risk auditee.
- B. Findings – Financial Statement Audit:
- None
- C. Findings and Questioned Costs – Major Federal Award Programs Audit:
- None
- D. Summary Schedule of Prior Year Findings:
- None