



**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: Council on Aging Orange County
2. Name of Proposed Program: Long-Term Care Ombudsman Program
3. Application Contact Person: Shelley Woolery, Field Services Coordinator
4. Phone: (714) 479-0107
5. Mailing Address: 1971 East 4th Street Suite 200 Santa Ana, CA 92705
6. E-Mail: swoolery@coaoc.org
7. Location Where Services Will Be Provided: Certified Long-Term Care facilities located in the City of Mission Viejo
8. Official Authorized to Sign Contract: Lisa Wright Jenkins, President & CEO
9. Federal Tax I.D. #: 95-2874089 DUNS Number: 053284159
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 Long-Term Care Ombudsman is committed to an increased communication with law enforcement regarding known or suspected elder abuse. According to the National Center for Elder Abuse, for every case reported, 24 cases go unreported. Programs are planned to educate the public as well as facility caregivers and family members regarding known or suspected elder abuse. The need is for an extra pair of eyes and ears to advocate on behalf of our society's most frail population, older adults who must live out the rest of their lives in long-term care facilities. The Ombudsman program is the ONLY mandated program that provides unannounced visits to all long term care facilities and works to resolve problems and concerns of residents to ensure the dignity and care they deserve.
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	\$5,020.00	Long-Term Care Ombudsman program
2014-15	\$5,825.00	Long-Term Care Ombudsman program
2013-14	\$5,785.00	Long-Term Care Ombudsman program
2012-13	\$5,319.00	Long-Term Care Ombudsman program
2011-12	\$6,245.00	Long-Term Care Ombudsman program

Previous Non-MV Funding Information (last 3 years)

Year	Agency	Program Name	Grant Amount
2015	Anaheim, Fullerton, Costa Mesa,	Long-Term Care Ombudsman Pgm	\$60,000.00
2015	Fountain Valley	Long-Term Care Ombudsman Pgm	\$4,995.00
2014	Anaheim, Fullerton, Costa Mesa	Long-Term Care Ombudsman Pgm	\$56,000.00
2014	Fountain Valley	Long-Term Care Ombudsman Pgm	\$4,108.00
2013	Anaheim, Fullerton, Costa Mesa,	Long-Term Care Ombudsman Pgm	\$47,000

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>\$8,000</u>
Total Program budget:	<u>\$775,757</u>
Total Agency budget:	<u>\$4,703,500</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:** 1,340
- Of the number listed above in "a", what is the total number of unduplicated **Mission Viejo clients** to be served? 56
- Of the total Mission Viejo residents to be served listed above in "b", how **many will be assisted with CDBG funds?** 56

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. The Council on Aging Orange County Long-Term Care Ombudsman Program provides advocacy services to non-homeless persons who are elderly, frail elderly and/or disabled adults . The program benefits low and moderate income persons living in licensed long term care facilities. LTC Ombudsmen have legal access to facilities to make unannounced visits. Empowering of residents is accomplished through facility visits as well as private problem solving visits- listening to concerns and complaints and verifying, investigating and, when possible, resolving problems to the resident's satisfaction. The LTC program is the ONLY program that regularly provides visits to all certified residential care facilities and advocates for the rights of the long term care residents. If needed, Ombudsmen refer to the appropriate licensing agency, which has enforcement authority.

 - 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 Long Term Care (LTC) Ombudsman Program is measured quarterly in the following categories: Number of facility visits, number of complaint/concerns (Intake Forms completed), number of Advanced Health Care Directives completed, and number of Family Council and Resident Council meetings attended by the LTC Ombudsman with the goal to empower and assist residents. The Ombudsman program is ongoing. Anticipated service levels for 2016-2017 pending allocation of requested funds: Facility visits: 400; Cases received, evaluated and resolved-56; Resident and/or Family Council meetings -24; Training hours provided for Mission Viejo assigned Ombudsman - 28.

 - 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. The goals of the Long-Term Care Ombudsman Program are to help those residents living in licensed skilled nursing and residential care facilities to maintain or improve their quality of life. This is accomplished through advocacy, mediation, complaint investigation, complaint resolution and, if indicated, appropriate referral. The Ombudsman Program is staffed with : (1) a Long Term Care Ombudsman Field Services Director, (2) a Long Term Care Ombudsman Trainor/Recruitment Coordinator, (3) 26 staff Ombudsmen - (5 full time and 21 part time), and (4) 70 volunteer Ombudsmen. All Ombudsmen trainees are required to complete a minimum of 36 hours classroom training followed by an internship program before becoming certified by the California Department of Aging. Following certification and facility assignments, Ombudsman are required to attend monthly regional meetings as well as monthly or bi-monthly in-service training.

 - d) Describe the organization's capacity to implement the program and meet projected service goals. The Council on Aging-Orange County has been serving the aging community in a responsible, fiscally sound way since 1973. It has sponsored the Long-Term Care Ombudsman Program since 1976. Staffing remains consistent with an average tenure of 7 years. The Long Term Care Ombudsman Program is the only program serving the exclusive needs of elderly and disabled persons living in long term care facilities.

Most of the work we do is conducted by trained & Certified Ombudsman volunteers. With CDBG funds we are able to employ a part time Certified Ombudsman to work exclusively for the City of Mission Viejo. The Ombudsman presence and work accomplished will increase clients served, facilities visited and complaints received (recorded, resolved &/or referred).

- 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. CDBG funds awarded by the City of Mission Viejo will be used to pay salary and benefits for the Ombudsman assigned to the City of Mission Viejo.

- 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? The state and federal mandates require that we provide investigation of resident complaints. In order to accomplish this, regular Ombudsman visits are critical to the residents we serve. We are prepared to provide that service. Without funding we will continue to make regular visits but on a less frequent basis.

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: Shelley Woolery

Title: Field Services Coordinator

Signature: ORIGINAL SIGNATURE ON FILE

Date: 12/16/2015

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

Proposed Budget

Organization: Council on Aging Orange County

Program: Long-Term Care Ombudsman Program

EXPENDITURES

CATEGORY	MISSION VIEJO CDBG FUNDS	OTHER SOURCES (Specify Amount)	TOTAL BUDGET
Administration Salaries & Benefits		\$94,000.00	\$94,000.00
Program Salaries & Benefits	\$8,000.00	\$568,803.00	\$576,803.00
Program Supplies		\$19,400.00	\$19,400.00
Facilities (Specify)		\$35,000.00	\$35,000.00
Communications		\$5,200.00	\$5,200.00
Insurance		\$3,400.00	\$3,400.00
Utilities		\$0.00	\$0.00
Professional Services (Specify) Training/ Conference		\$3,000.00	\$3,000.00
Other (Please specify) IT support & audit		\$7,500.00	\$7,500.00
Other (Please specify) Miliage Reimbursement		\$14,000.00	\$14,000.00
Other (Please specify) Telephone		\$17,454.00	\$17,454.00
TOTAL	\$8,000.00	\$767,757.00	\$775,757.00

REVENUES

Source (Specify)	OTHER SOURCES (Specify Amount)	Is Source Secured via Contract?
Source: City CDBG's	\$114,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Source: Office on Aging	\$638,585.00	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Source: Community Foundation Grant	\$23,172.00	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Source:		Yes <input type="checkbox"/> No <input type="checkbox"/>
Source:		Yes <input type="checkbox"/> No <input type="checkbox"/>
TOTAL	\$775,757.00	



Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Ogden UT 84409

In reply refer to: 2916823215
Jan. 19, 2000 LTR 252C
95-2874089 000000 00 000
01406

COUNCIL ON AGING ORANGE COUNTY
% PAMALA MCGOVERN
1971 E FOURTH ST STE 200
SANTA ANA CA 92705-3917502

Taxpayer Identification Number: 95-2874089

Dear Taxpayer:

Thank you for the inquiry dated Dec. 14, 1999.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Sherrie Liggett
Chief, Account Services Section

Address any reply to:

P.O. Box 231, Los Angeles, Calif. 90053

Department of the Treasury

JUL 4 3 1974
JUL 24 1974

=LA-EO-74-1130

District Director
Internal Revenue Service

Date: JUL 19 1974

In reply refer to: Earl Knight
L-391, Code 421:209:

Determinations Section (213) 688-4552



▷ Orange County Council On Aging, Inc.
17662 Irvine Boulevard, Suite 12
Tustin, California 92680

Accounting Period Ending: December 31
Form 990 Required: Yes No
Advance Ruling Period Ends: December 31, 1975

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 170(b)(1)(A)(vi)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Sincerely yours,

W. A. Bates

District Director

JJ

Form L-391 (4-73)



**Amended Bylaws
of
the Council on Aging – Orange County**

**On June 17, 2003, the Board of Directors for the Council on Aging – Orange County
duly amended its Bylaws. Article XIII of those amended Bylaws state :**

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by a majority of the Directors at any duly called regular meeting or special meeting of the Board. Notwithstanding the foregoing, unless notice has been waived, these Bylaws may be adopted, amended or repealed at a regular or special meeting of the Board of Directors only if the notice therefore expressly provides that the adoption, amendment or repeal of the Bylaws will be considered at the meeting and describes the amendment or amendments, if any.

**Pursuant to said provision, the Board of Directors for the Council on Aging- Orange
County hereby amend the organizations Bylaws to read as follows :**

(continued on page 2)

Article 2 Nonprofit Purposes

Section 1. IRC Section 501(c)(3) Purposes

The Council on Aging-Orange County is incorporated as a private corporation and operates exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code. The corporation serves disabled and older adults in and around Orange County.

Section 2. Specific Objectives and Purposes

The specific objectives and purposes of this corporation shall be: The Council on Aging – Orange County promotes independence, health and dignity of older adults through compassion, education and advocacy.

Section 3. Members

There shall be no members of this Corporation. All management and control shall be by the Board of Directors as herein below provided. Upon dissolution of this Corporation, all assets shall be dispersed according to the Articles of Incorporation.

Section 4. Benefits and Distributions

No part of the net earnings of this corporation shall inure to the benefit of any individual. The property of this corporation is irrevocably dedicated to charitable purposes subject to the dissolution terms and conditions in Article 9 Section 3.

Article 3 Directors

Section 1. Number

The corporation shall have a minimum of (15) active Directors and maximum of (25) active Directors whom collectively shall be known as the Board of Directors. Active Directors are those Directors who have not been granted a “leave of absence” by the Executive Committee.

Section 2. Qualifications

Directors shall be of the age of majority in this state. All active Directors of this corporation shall agree to hold all information confidential and not hold a position that is in conflict with the purposes or objectives of the corporation.

Section 3. Powers

Subject to the provisions of the laws of this state and any limitations in the Articles of Incorporation and these Bylaws relating to corporate action required or permitted to be taken, the activities and affairs of this corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors.

Section 4. Duties

It shall be the duty of the Directors and within their best judgment to:

- Perform any and all duties imposed on them collectively or individually, to conduct, manage and direct the affairs and business of the corporation, to establish such rules and regulations not inconsistent with the law, or by the Articles of Incorporation, or by these Bylaws;
- Appoint and remove, employ and discharge, and, except as otherwise provided in these Bylaws, prescribe the duties and fix the compensation, if any, of all officers, agents and employees of the corporation;
- Review the conduct of all officers and agents of the corporation to assure that their duties are performed properly;
- Change the principal offices and hold meetings of the Board of Directors at such times and places as required by these Bylaws;
- Register the Directors' addresses with the Secretary of the corporation, and notices of meetings mailed or telegraphed to them at such addresses shall be valid notices thereof.
- To invest or borrow money and incur indebtedness for the purposes of the Corporation, and to cause to be executed and delivered therefore, in the name of the corporation and to procure such necessary legal documents necessary to do so.

Section 5. Election to and Term of Office

Prospective Directors shall apply in writing to the Chief Executive Officer to become a member of the Board. If acceptable to the Chief Executive Officer, the prospective Director shall be interviewed by at least two of the following: the Chief Executive Officer, the Board Chair or the Governance Chair. After the prospective Director attends a Board meeting, the members of the Board shall hold an admissions vote which shall require a majority vote of the participating Board Members.

The initial term of office for a new Board member is one year which shall end (12) twelve months after the fiscal year end from the time the Director was elected. After completion of this initial term, by mutual agreement of the individual, the Chief Executive Officer and the Executive Committee of the Board of Directors, that individual member will be included in the slate of Directors for re-election. There is no limit to the number of terms a Board member may serve.

An annual election of the Board of Directors to serve during the following fiscal year shall be held each June at the agreed upon place and time established by the Board of Directors. At least one month prior to this election, the Governance Committee shall submit a slate of Directors for re-election and a slate of officers to serve.

An election may be held at any time during the course of the year to fill any open seat on the Board of Directors.

Voting for any election shall be by made by written ballot. Each Director shall cast one vote per candidate, and may vote for as many candidates as the number of candidates to

be elected to the Board. The candidates receiving at least a majority of the number of votes cast shall be elected to serve on the Board. In the event there are more candidates than the maximum number of Board Members permitted to serve, then the candidates receiving the highest number of votes shall be elected to serve. In the event of a tie, there shall be a run-off election held within thirty (30) days for the tied candidates. The candidates receiving the highest number of votes for the number of remaining positions shall be elected to serve.

Section 6. Chief Executive Officer

The Chief Executive Officer is appointed by the Board of Directors and is reelected annually by the Board. The Chief Executive Officer may not serve or cast a vote as a member of the Board of Directors.

Section 7. Board Officers

Board Chair

The Board Chair shall be the presiding officer of the Board of Directors and is responsible for conducting the meetings of the Board of Directors. The Board Chair shall also serve as an officer of the Corporation and shall be the First (1st) Vice-President.

Board Vice-Chairs

In the absence of the Board Chair, or in the event of his or her inability or refusal to act, or when specifically assigned by the Chief Executive Officer/President, the Vice-Chair shall perform all the duties of the Board Chair, and when so acting shall have all the powers of, and be subject to all the restrictions on, the Board Chair. The Vice-Chair shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation or by these Bylaws, or as may be prescribed by the Board of Directors.

The Vice-Chair shall also serve as an officer of the Corporation and shall be the Second (2nd) Vice-President.

Section 8. Interested Persons

No more than 19 percent of the persons serving on the board may be or shall be related to an employee. A former employee is not eligible to serve as a Director until he or she has been separated for one year from the organization. Relatives for purposes of this section shall include parents, parents-in-law, sons, daughters, spouses, brothers, sisters, aunts, uncles, nieces, nephews, grandparents, and brothers-in-law and sisters-in-law. No former Director shall be eligible to be employed by the organization for one year from his or her service as a Director.

Section 9. Directors Compensation

Directors shall serve without compensation. In addition, they shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their duties.

Section 10. Place of Meetings

Meetings shall be held at the principal office of the corporation unless otherwise provided by the Board or at such other place as may be designated from time to time by resolution of the Board of Directors.

Section 11. Regular Meetings

The Board of Directors shall meet a minimum of four (4) times annually. Regular meetings of Directors are scheduled to be held on the fourth Tuesday of each month, unless the Board or Executive Committee of the Board deems otherwise such meeting fall on a legal holiday, the regular meeting shall be held at the same hour and place, as determined by the Board or Executive Committee.

It is the responsibility of each Director to attend the regular or special meetings of the Board. All Directors must attend seventy (70%) percent of all meetings of the Board and seventy (70%) percent of all committee meetings on which they serve.

A Board member may apply for a leave of absence not to exceed six months, which may be granted by the Executive Committee.

Section 12. Special Meetings

Special meetings of the Board of Directors may be called by the Chief Executive Officer, a Vice-President, the Secretary or by any two Directors, or, if different, by the persons specifically authorized under the laws of this state to call special meetings of the Board. Such meetings shall be held at the principal office of the corporation or, if different, at the place designated by the person or persons calling the special meeting, within the limits set forth in these Bylaws.

Section 13. Notice of Meetings

Unless otherwise provided by the Articles of Incorporation, these Bylaws, or provisions of law, the following provisions shall govern the giving of notice for meetings of the Board of Directors:

- **Regular Meetings.** No notice need be given of any regular meeting of the Board of Directors.
- **Special Meetings.** At least five (5) days prior notice shall be given by the Secretary of the corporation to each Director of each special meeting of the Board. Such notice may be oral or written, may be given personally, by first class mail, by telephone, electronic mail, or by facsimile machine, and shall state the place, date and time of the meeting and the matters proposed to be acted upon at the meeting. In the case of facsimile or electronic notification, the Director contacted shall acknowledge personal receipt of the facsimile notice by a return message or telephone call within forty-eight (48) hours of the first transmission.
- **Waiver of Notice.** Whenever any notice of a meeting is required to be given to any Director of this corporation under provisions of the Articles of Incorporation, these Bylaws or the law of this state, a waiver of notice in writing signed by the Director, whether before or after the time of the

meeting, shall be equivalent to the giving of such notice. The attendance of a Director at any meeting shall be deemed a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. The business to be transacted at the meeting need not be specified in the notice or waiver of notice of such meeting, unless specifically required by law or by these Bylaws.

Section 14. Quorum for Meetings

A quorum shall consist of a majority total of the active members of the Board of Directors.

Except as otherwise provided under the Articles of Incorporation, these Bylaws or provisions of law, no motion or vote shall be considered by the Board at any meeting at which the required quorum is not present, and the only motion which the Chair shall entertain at such meeting is a motion to adjourn.

The Directors present at a duly called and held meeting at which a quorum is initially present may continue to do business notwithstanding the loss of a quorum at the meeting due to a withdrawal of Directors from the meeting, provided that any action thereafter taken must be approved by at least a majority of the required quorum for such meeting or such greater percentage as may be required by law, or the Articles of Incorporation or Bylaws of the corporation.

Section 15. Majority Action as Board Action

Every act or decision done or made by a majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless the Articles of Incorporation, these Bylaws or provisions of law require a greater percentage or different voting rules for approval of a matter by the Board.

Section 16. Conduct of Meetings

Meetings of the Board of Directors shall be presided over by the Board Chair, or, in his or her absence, the Board Vice-Chair, or the Chief Executive Officer of the corporation or, in his or her absence, by either Vice-President of the corporation or, in the absence of each of these persons, by a person chosen by a majority of the Directors present at the meeting. The Secretary of the corporation shall act as secretary of all meetings of the Board, provided that, in his or her absence, the presiding officer shall appoint another person to act as Secretary of the Meeting.

Meetings shall be governed by Roberts Rules of Order, insofar as such rules are not inconsistent with or in conflict with the Articles of Incorporation, these Bylaws or with provisions of law.

Section 17. Participation in Meetings by Conference Telephone.

Directors may participate in a meeting through the use of conference telephone, electronic video screen communication, or other electronic transmission by and to the corporation. Participation in a meeting through the use of conference telephone or electronic video screen communication pursuant to this Section constitutes presence in

person at that meeting as long as all Directors participating are able to hear one another. Participation in a meeting through the use of electronic transmission by and to the corporation (other than conference telephone or electronic video screen communication) pursuant to this Section constitutes presence in person at the meeting, so long as all Directors participating in the meeting can communicate with all of the other Directors concurrently and each Director 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.

Section 18. Action by Vote Outside of Meeting

Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken without a meeting, if at least two-thirds (2/3) of the members of the Board shall vote to do so in writing to such action. Such written votes may be submitted by U.S. or electronic mail to the Corporate Secretary who shall file them in the minutes of the proceedings of the Board. Such action by a vote without a meeting shall have the same force and effect as the unanimous vote of the Directors.

Any vote of the Board of Directors may be taken after a meeting of the Board, if at least a majority of the members of the Board shall vote to do so in writing to such action. In the event that the matter requires more than a majority to pass the proposed action, the higher percentage shall apply to such vote. Such written votes may be submitted by U.S. or electronic mail to the Corporate Secretary who shall file them in the minutes of the proceedings of the Board. This vote shall have the same force and effect as a vote of the Directors held during a Board meeting.

Section 19. Director Vacancies

Vacancies on the Board of Directors shall exist (1) on the death, resignation or removal of any Director, and (2) whenever the number of authorized Directors is increased.

Any Director may resign effective upon giving written notice to the Chief Executive Officer of the Board, the Secretary or the Board of Directors, unless the notice specifies a later time for the effectiveness of such resignation. No Director may resign if the corporation would then be left without a duly elected Director or Directors in charge of its affairs, except upon notice to the Office of the Attorney General or other appropriate agency of this state.

Directors may be removed from office, with or without cause, as permitted by and in accordance with the laws of this state in accordance with Article 4, Section 4.

Unless otherwise prohibited by the Articles of Incorporation, these Bylaws or provisions of law, vacancies on the Board may be filled by approval of the Board of Directors. If the number of Directors then in office is less than a quorum, a vacancy on the Board may be filled by approval of a majority of the Directors then in office or by a sole remaining Director. A person elected to fill a vacancy on the Board shall hold office until the next election of the Board of Directors or until his or her death, resignation or removal from office.

Section 20. Non-liability of Directors

The Directors shall not be personally liable for the debts, liabilities or other obligations of the corporation.

Section 21. Indemnification by Corporation of Directors and Officers

Except as otherwise limited by state or federal law, this Corporation shall pay all expenses incurred by, and satisfy any judgment or fine rendered or levied against any person who is or has been a Director or employee of this Corporation in any action brought by a third party against such person (whether or not this Corporation is joined as a third party defendant), to impose a liability or penalty on such person for an act alleged to have been committed or omitted by such person while a Director, officer or employee, or by this Corporation or by both, provided that the Board of Directors of this Corporation determines in good faith that such Director, officer or employee was acting in good faith within what he or she reasonably believed to be the scope of his or her employment or authority and for a purpose which he or she reasonably believed to be in the best interests of the Corporation. Payments provided for hereunder shall include amounts paid and expense incurred in settling any such action or threatened action. This provision shall be construed to provide for such payments and indemnification to the fullest extent permitted by the provisions of California and Federal Law including Chapter 42 of the Internal Revenue of 1954, as amended.

Section 22. Insurance for Corporate Agents

Except as may be otherwise provided under provisions of law, the Board of Directors may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any agent of the corporation (including a Director, officer, employee or other agent of the corporation) against liabilities asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the Articles of Incorporation, these Bylaws or provisions of law.

Section 23. Conflicts of Interest

All conflicts of interest and even the appearance of conflict of interest must be avoided by all personnel, Board Members, consultants and those who provide services or furnish goods to the organization. The Board of Directors has created an "Organizational Policy on Conflicts of Interest" to implement this provision and such policy is material to the operation of this organization, and shall be carried out fully. This policy is incorporated by reference and may be amended by the Board from time to time.

Section 24. No Political / Partisan / Religious Activity Permitted.

The Board shall not permit itself to be used for political purposes or actively participate in the political candidacy of any person. As a body, the Board shall be non-partisan, and shall not be involved with any one religion or faction.

Article 4 Officers

Section 1. Designation of Officers

The officers of the corporation shall be a Chief Executive Officer/President, a First (1st) Vice-President, a Second (2nd) Vice-President, a Secretary and a Treasurer. The corporation may also create officer positions for a Past Board Chair, additional Vice-Presidents, Assistant Secretaries, Assistant Treasurers and other such officers with such titles as may be determined from time to time by the Board of Directors.

Section 2. Qualifications

Any person of majority age in this state whom the Board deems to possess the necessary skill, education and experience or any Board member may serve as an officer of this corporation.

Section 3. Election and Term of Office

Officers shall be elected by the Board of Directors in June of each year and shall hold office for one year.

Section 4. Removal and Resignation

Any officer may be removed, either with or without cause, by a 2/3 majority vote of the Board of Directors, at any time.

Any officer may resign at any time by giving written notice to the Board of Directors and to the Chief Executive Officer or Secretary of the corporation. Any resignation shall take effect at the date of receipt of such notice or at any later date specified therein. With the exception of the Office of the Chief Executive, the acceptance by the Board of any such resignation shall not be necessary to make it effective. The above provisions of this Section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

Section 5. Officer Vacancies

Any vacancy caused by the death, resignation, removal, disqualification or otherwise, of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of Chief Executive Officer, such vacancy may be filled temporarily by appointment by the Board Chair until such time as the Board shall fill the vacancy. The Board must elect the person to temporarily replace the Chief Executive Officer. Vacancies occurring in offices of officers appointed at the discretion of the Board may or may not be filled as the Board shall determine.

Section 6. Duties of Chief Executive Officer/President

The Chief Executive Officer shall be the principal executive officer of the corporation and shall, subject to the control of the Board of Directors, supervise and control the business and affairs of the corporation and the activities of the officers. He or she shall perform all duties incident to his or her office and such other duties as may be required

by law, by the Articles of Incorporation or by these Bylaws, or which may be prescribed from time to time by the Board of Directors.

The Chief Executive Officer shall attend the meetings of the Board of Directors.

The Chief Executive Officer is responsible for the oversight of all program Directors, officers and staff.

Except as otherwise expressly provided by law, by the Articles of Incorporation or by these Bylaws, the Chief Executive Officer with the Secretary shall, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks or other instruments which may from time to time be authorized by the Board of Directors. The Chief Executive Officer may be dismissed only by unanimous vote of the entire Board of Directors.

Section 7. Duties of Vice-Presidents

In the absence of the Chief Executive Officer, or in the event of his or her inability or refusal to act, or when specifically assigned by the Chief Executive Officer, the Vice-Presidents shall perform all the duties of the Chief Executive Officer, and when so acting shall have all the powers of, and be subject to all the restrictions on, the Chief Executive Officer. The Vice-Presidents shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation or by these Bylaws or as may be prescribed by the Board of Directors. Either Vice-President with the Secretary may, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks or other instruments which may from time to time be authorized by the Board of Directors.

Section 8. Duties of Secretary

In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation or by these Bylaws or which may be assigned to him or her from time to time by the Board of Directors. The duties of the Secretary include:

- Certify and keep at the principal office of the corporation the original, or a copy, of these Bylaws as amended or otherwise altered to date.
- Keep at the principal office of the corporation or at such other place as the Board may determine, a book of minutes of all meetings of the Directors, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting and the proceedings thereof.
- See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.
- Be custodian of the records and of the seal of the corporation and affix the seal, as authorized by law or the provisions of these Bylaws, to duly executed documents of the corporation.
- Exhibit at all reasonable times to any Director of the corporation, or to his or her agent or attorney, on request therefore, the Bylaws and the minutes of the proceedings of the Directors of the corporation.

Section 9. Duties of Treasurer

In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the corporation or by these Bylaws or which may be assigned to him or her from time to time by the Board of Directors. The duties of the Treasurer include:

- Have charge and custody of, and be responsible for, all funds and securities of the corporation, and deposit all such funds in the name of the corporation in such banks, trust companies or other depositories as shall be selected by the Board of Directors.
- Receive, and give receipt for, monies due and payable to the corporation from any source whatsoever.
- Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements.
- Keep and maintain adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses.
- Exhibit at all reasonable times the books of account and financial records to any Director of the corporation, or to his or her agent or attorney, on request therefor.
- Render to the Chief Executive Officer and Directors, whenever requested, an account of any or all of his or her transactions as Treasurer and of the financial condition of the corporation.
- Prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.
- Is authorized and empowered to execute on behalf of the agency, when so directed by the Finance Committee, such documents as may be necessary to effectuate the sale, exchange or transfer of securities.
- Be present during the counting of proceeds at Council fundraisers.
- Be familiar with the corporations' accounting for revenues and expenses and the program classifications.

Section 10. Compensation

With the exception of the Chief Executive Officer, the officers of the corporation are not compensated positions. Should the Board of Directors pass a resolution fixing compensation for the officers of the corporation, any salaries received by officers of this corporation shall be reasonable and given in return for services actually rendered to or for the corporation.

Article 5 Committees

Section 1. Standing Committees

The Board of Directors is required to maintain and operate the following committees in the course of discharging the Board's responsibility to the organization:

Section 1.1 Executive Committee

The Executive Committee shall consist of the all Vice-Presidents, the Past Board Chair (if any), the Secretary, the Treasurer, and the Chief Executive Officer. The Executive Committee shall act in the place of the Board between regular Board meetings, when immediate action is required, and shall report on any action taken at the next Board meeting. However, no Executive Committee meeting shall be held in lieu of a regular Board meeting. The presence of three (3) members of the Executive Committee shall constitute a quorum for the transaction of business.

The Executive Committee shall, at all times, be subject to the authority of the Board of Directors. By a majority vote of its members, the Board may at any time revoke or modify any or all of the Executive Committee authority so delegated, increase or decrease, but not below two (2), the number of the members of the Executive Committee, and fill vacancies on the Executive Committee from the members of the Board.

The Executive Committee shall report to the Board of Directors at regular meetings as to the substance of each meeting held by the Executive Committee.

The Executive Committee will conduct periodic evaluations of the Chief Executive Officer for review by the entire Board.

The Board of Directors may delegate to the Executive Committee the powers and authority of the Board in the management of the business and affairs of the corporation, to the extent permitted, and except as may otherwise be provided, by provisions of law.

The Executive Committee shall also perform such other functions as determined by the Board of Directors.

Section 1.2 Finance Committee

The Finance Committee acts as financial advisor to the Board in all financial affairs of the corporation, including, but not limited to, the annual operating budget, which will include all anticipated income and expenses related to items that would, under generally accepted accounting principles, be considered income and expense items.

The Finance Committee will be composed of the Treasurer and at least two other members of the Board to be appointed by the Chief Executive Officer with approval of the Board. Alternatively, the Officers of the Board may act as a Finance Committee with approval of the Board and shall have power to buy,

subscribe for, sell, exchange and transfer stocks, bonds, and other securities, and otherwise invest and reinvest any funds of the agency. The Director of Finance shall be an advisory member of this committee.

The Finance Committee's policies of investment, however, shall be subject to review by the Board.

The Treasurer, on behalf of the Finance Committee, shall report to the Board at regular intervals. The committee shall consider the details of the budget, which is prepared by the Chief Executive Officer and presented to the Board, along with the committee's recommendation, by the Treasurer or the Chief Executive Officer. The Board, voting in official meeting, shall determine the budget for the agency.

The committee shall make recommendations about all matters of financial interest with respect to which the Board may request its consideration and action. The development of policies for financial management practices, including a system to assure accountability for corporate resources, the approval of the annual budget, organization priorities, eligibility for services, including criteria for partial payment schedules, and long-range financial planning shall be the responsibility of the committee; however, approval of these policies shall be the responsibility of the Board.

Section 1.3 Audit Committee

The Audit Committee shall be composed of at least two members of Board to be appointed by the Chief Executive Officer with approval of the Board. The Audit Committee may include non-Directors, but may not include any paid employees of the Council, the Chief Executive Officer, or anyone having a material financial interest in any entity that does business with the Council. Members of the Finance Committee may serve on the Audit Committee, as long as they constitute less than half of the audit committee; but the Chair of the Finance Committee may not be a member of the Audit Committee.

The duties of the Audit Committee include:

- The Committee shall appoint or cause to be appointed independent auditors subject to Board approval for the completion of an annual auditor's report on the agency's finances. The report should be provided to all Officers and made available to all Board Members.
- Recommending, to the Board, the retention and termination of an independent auditing firm.
- Negotiating the auditing firm's compensation on behalf of the Board;
- Meeting and conferring with the auditing firm in order to satisfy each member of the committee that the affairs of the corporation are in order;
- Reviewing and determining whether to accept the auditing firm's report and communicating the same to the Board;

- Assuring that non-audit services performed by the auditing firm conform to the standards for auditor independence; and
- Approving the performance of non-audit services by the auditing firm.
- Oversee the implementation of any recommendations made by the external auditors.
- Liaison with external grant providers and government agencies audits of the Council's programs and finances.

Section 1.4 Governance Committee

The Board may, by Board action, establish a Governance Committee composed of at least two members of the Board to be appointed by the Chief Executive Officer with approval of the Board.

It is the responsibility of the Committee to investigate, identify and review potential and proposed Board Members, to nominate Board Members and officers and participate in the orientation, training and development of new Board Members. The Committee is also responsible for locating qualified candidates to serve as Directors and for recommending the same to the Board whenever a vacancy in the position of Director occurs. In completing its charge, the Committee recognizes the need for a balance of Board Members committed to the mission of the organization including businesspersons, professionals, civic leaders and health care professionals with a variety of skills, talents and abilities. The need for Board Members with linkages to diverse and different communities is vital.

The Committee is responsible for conducting periodic evaluations of the Board and its effectiveness.

The Governance Committee may also prepare and maintain a manual for Directors. It is also responsible for periodic reviews of the organizations Bylaws, operational effectiveness, organizational charts and review the important elements concerning governance of the organization.

The Governance Committee shall propose a slate of Officers and Directors for consideration in May and the Board shall vote on such slate pursuant to the terms of Article 4 Section 3. The Committee shall also recommend replacement Directors and officers to the Board Chair and Executive Committee when vacancies occur throughout the year.

Section 2. Ad Hoc Committees

The Board of Directors may also establish ad hoc committees for special purposes as it deems necessary. Ad hoc committees shall have the authority to recommend actions or policies to the Board, or to the Executive Committee when urgent action is required, and to implement such actions or policies as directed by the Board or the Executive Committee. Ad hoc committees shall have no authority to act on behalf of the

organization, except as expressly granted by action of the Board or the Executive Committee. Suggested Ad Hoc Committees may be, but are not limited to:

Section 2.1 Fund Development & Public Relations Committee

The Board may, by Board action, establish a Fund Development/Public Relations Committee appointed by the Chief Executive Officer composed of at least two members of the Board to be appointed by the Chief Executive Officer with approval of the Board.

It is the responsibility of the Committee to develop and implement a plan to generate the financial resources necessary to support the goals and objectives of the organization. Responsibilities include the development of an annual fundraising plan, develop and monitor all fundraising activities, including special events, to explore all income sources for the organization, and to develop and maintain the organization's Endowment and special funds.

Section 2.2 Human Resources Committee

The Resources Committee may be composed of at least two members of the Board to be appointed by the Chief Executive Officer with approval of the Board; or the Officers of the Board may act as a Resources Committee whose responsibility is to establish policies and practices for the employment and retention of personnel and to review personnel matters as requested by the Chief Executive Officer. The Chief Executive Officer may appoint, as deemed necessary with approval of the Board, additional Board Members to the Resources Committee.

The Resources Committee is responsible for periodically reviewing personnel policies of the corporation, including employment practices, employee benefits, employee health and welfare services, retirement benefits and personnel relations, and to make appropriate reports and recommendations to the Board. The committee may also periodically review the general use of outside consultants, and compensation paid. The committee may also periodically review information technology and the organizations effective use of their website.

The Resources Committee is responsible for reviewing the changes proposed by the Chief Executive Officer to the salary and benefits of the Director of Finance for the purpose of determining the reasonableness of his or her compensation and benefits, and approving or recommending to the Board any changes to such compensation and benefits.

The Director of Resources may be an advisory member of this committee. The establishment of personnel policies and procedures, including selection and dismissal procedures, salary and benefit scales, employee grievance procedures, and equal opportunity practices, are the ultimate responsibility of the Board, but the committee shall perform the due diligence for the Board and make appropriate recommendations to the Board for vote.

Section 2.3 Strategic Planning Committee

The Board may, by Board action, establish a Strategic Planning Committee composed of at least two members of the Board, to be appointed by the Chief Executive Officer with approval of the Board.

The Strategic Planning Committee is responsible for establishing the long term objectives of the organization, reviewing the vision and mission of the Council, and for planning for the future success of the organization as a whole.

Section 2.4 Outreach Committee

The Board may, by Board action, establish an Outreach Committee composed of at least two members of the Board, to be appointed by the Chief Executive Officer with approval of the Board.

It is the responsibility of the Committee to develop and implement a plan to generate public and community awareness of the vision, missions and programs of the organization. Responsibilities include development of a yearly outreach plan, establishing working relationships with the media, and advocating for improvements to better serve the organization's clientele.

Section 2.4 Public Policy Committee

The Board may, by Board action, establish a Public Policy Committee composed of at least two members of the Board, to be appointed by the Chief Executive Officer with approval of the Board.

It is the responsibility of the Committee to monitor legislation affecting the organization and to appropriately advocate for legislation on behalf of the organization. Responsibilities include development of an annual legislation plan, monitoring legislation relevant to the mission and programs of the organization and advocating for reforms or improvements to better serve the organization's clientele.

Section 2.5 Other Committees or Non-Board Committees

The corporation may have such other committees as may from time to time be designated by resolution of the Board of Directors.

Other committees may be appointed to make recommendations, to carry out specific responsibilities, or to otherwise help in the administration and operation of the corporation. These Committees must be chaired by a Director who will be appointed by resolution of the Board; additional individuals serving on the Committee may be chosen by the chair of the Committee and need not be Directors. These committees shall act in an advisory capacity to the Board.

Ad Hoc Committees may not act in place of the Board.

Section 3. Meetings and Action of Committees

Meetings and action of committees shall be governed by, noticed, held and taken in accordance with the provisions of these Bylaws concerning meetings of the Board of Directors, with such changes in the context of such Bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular and special meetings of committees may be fixed by resolution of the Board of Directors or by the committee. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these Bylaws.

ARTICLE 6 Advisory Council

Section 1. Creation of Advisory Council

There may be an Advisory Council appointed by the Chief Executive Officer with the approval of the Board. It is the purpose of the Advisory Council to provide professional and/or financial support to the Board of Directors to enable the organization to complete its mission and achieve its goals and objectives. The Advisory Council will work in concert with the Board and its Committees as directed by the Chief Executive Officer.

A member of the Advisory Council shall be appointed chair by the Chief Executive Officer and approved by the Board to direct the activities of the Advisory Council. It is the responsibility of the Chair to conduct an annual meeting of the Advisory Council and to report annually to the Board regarding Advisory Council activities.

Article 7 Execution of Instruments, Deposits and Funds

Section 1. Execution of Instruments

The Board of Directors, except as otherwise provided in these Bylaws, may by resolution authorize any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

Section 2. Checks and Notes

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money and other evidence of indebtedness of the corporation in excess of \$10,000 shall be signed by the Chief Executive Officer and countersigned by either the Treasurer, the

Board Chair or a Vice-President of the corporation. Otherwise, only one signature is required.

Section 3. Deposits

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the Board of Directors may select.

Section 4. Gifts

The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest or devise for the nonprofit purposes of this corporation.

Article 8

Corporate Records, Reports and Seal

Section 1. Maintenance of Corporate Records

The corporation shall keep at its principal office:

- Minutes of all meetings of Directors, committees of the Board and indicating the time and place of holding such meetings, whether regular or special, how called, the notice given and the names of those present and the proceedings thereof;
- Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses;
- A copy of the corporation's Articles of Incorporation and Bylaws as amended to date, which shall be open to inspection by the members, if any, of the corporation at all reasonable times during office hours.

Section 2. Corporate Seal

The Board of Directors may adopt, use and at will alter, a corporate seal. Such seal shall be kept at the principal office of the corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

Section 3. Directors' Inspection Rights

Every Directors shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation and shall have such other rights to inspect the books, records and properties of this corporation as may be required under the Articles of Incorporation, other provisions of these Bylaws and provisions of law.

Section 4. Right To Copy And Make Extracts

Any inspection under the provisions of this Article may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

Section 5. Periodic Report

The Board shall cause any annual or periodic report required under law to be prepared and delivered to an office of this state or to the members, if any, of this corporation, to be so prepared and delivered within the time limits set by law.

Article 9 IRC 501(c)(3) Tax Exemption Provisions

Section 1. Limitations on Activities

No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code), and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

Notwithstanding any other provisions of these Bylaws, this corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

Section 2. Prohibition Against Private Inurement

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, Directors or trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of this corporation.

Section 3. Distribution of Assets

Upon the dissolution of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or shall be distributed to the federal government, or to a state or local government, for a public purpose. Such distribution shall be made in accordance with all applicable provisions of the laws of this state.

Section 4. Private Foundation Requirements and Restrictions

In any taxable year in which this corporation is a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation 1) shall distribute its income for said period at such time and manner as not to subject it to tax under Section 4942 of the Internal Revenue Code; 2) shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code; 3) shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code; 4) shall not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code; and 5) shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

Article 10
Amendment of Bylaws

Section 1. Amendment

Subject to the power of the members, if any, of this corporation to adopt, amend or repeal the Bylaws of this corporation and except as may otherwise be specified under provisions of law, these Bylaws, or any of them, may be altered, amended or repealed and new Bylaws adopted by approval of the Board of Directors.

Article 11
Construction and Terms

If there is any conflict between the provisions of these Bylaws and the Articles of Incorporation of this corporation, the provisions of the Articles of Incorporation shall govern.

Should any of the provisions or portions of these Bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of these Bylaws shall be unaffected by such holding.

All references in these Bylaws to the Articles of Incorporation shall be to the Articles of Incorporation, Articles of Organization, Certificate of Incorporation, Organizational Charter, Corporate Charter or other founding document of this corporation filed with an office of this state and used to establish the legal existence of this corporation.

All references in these Bylaws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time or to corresponding provisions of any future federal tax code.

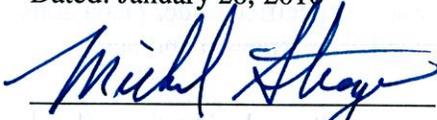
These Bylaws shall be interpreted under California law.

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ADOPTION OF BYLAWS

We, the undersigned, are all the Directors of this corporation, and we consent to, and hereby do, adopt the foregoing Bylaws, consisting of twenty-two (22) pages (including this one), as the Bylaws of this corporation.

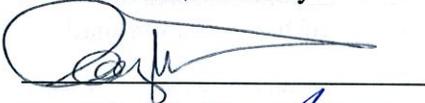
Dated: January 26, 2010



Michael Steiger, President



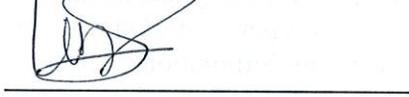
Monica Bush, Secretary



Daryl YeeLitt, Vice-President



Neil Amor, Director



Dr. Rod Shankle, Director



Jeremy Linehan, Director



Monica Rebella, Director



Paul Wirth, Director



Bill Gresher, Past-President



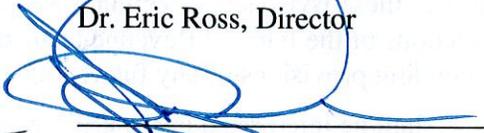
Michael Bader, Treasurer



Lynne Hayes, Director



Dr. Eric Ross, Director



Scott Hysler, Director



Jack Napoli, Director



Ken Cornelison, Director

(SEAL)

A0523783
APR 22 1999

ARTICLES OF INCORPORATION

693694
**AMENDMENT
OF
ARTICLES OF INCORPORATION**

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

APR 9 1999

Bill Jones
BILL JONES, Secretary of State

The undersigned certify that:

1. They are the **president** and the **secretary**, respectively, of the Orange County Council on Aging, A California Corporation
Inc
2. Article 1 of the Articles of Incorporation of this corporation is amended to read as follows:
The name of this organization will be: Council on Aging of Orange County
3. The foregoing amendment of Articles of Incorporation has been duly approved by the board of directors.
4. The foregoing amendment of Articles of Incorporation has been duly 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.

DATE: 7-22-99



President, Don Solsby



Secretary, Victoria S. Hayes

STATE OF CALIFORNIA



OFFICE OF THE SECRETARY OF STATE

I, **EDMUND G. BROWN JR.**, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the RECORD on file in this office, of which it purports to be a copy, and that same is full, true and correct.

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

NOV 23 1973



Edmund G. Brown Jr.
Secretary of State

ENDORSED
FILEDin the office of the Secretary of State
of the State of California

JAN 21 1971

EDMUND G. BROWN, Secretary of State

By SHIRLEY HOLLAND

Deputy

ARTICLES OF INCORPORATION

OF

ORANGE COUNTY COUNCIL ON AGING, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, have this day associated ourselves together for the purposes of forming a corporation under the laws of the State of California, as a nonprofit corporation under the provisions of Part 1, of Division 2, Title 1, of the Corporation Code, as set forth in its Articles of Incorporation;

AND THAT WE HEREBY CERTIFY:

FIRST: That the name of the corporation is:
ORANGE COUNTY COUNCIL ON AGING, INC.

SECOND: That the specific and primary purposes for which this corporation is formed are: To act in an advisory capacity in providing social services, encouragement, assistance, advice and appropriate leadership, and receiving and disbursing contributions and donations, to tax exempt charitable organizations, for the aging persons of Orange County.

That the general purposes and powers are:

(a) To make contracts.

(b) To purchase, lease, replace and operate property, whether real, personal or mixed, including fixtures, buildings and equipment, and to sell, convey, exchange, transfer upon trust, give liens upon by way of mortgage and/or trust deeds, and otherwise dispose of all real and personal property, including fixtures, buildings and equipment.

(c) To act as Trustee under any trust created to furnish funds for the principal objects of the corporation and to receive, hold, administer and expend funds and property subject to such trust.

(d) To provide for the payment of all necessary operating expenses and other bills as may be from time to time determined to be necessary by the Board of Directors.

(e) To exercise any other rights and powers conferred on nonprofit corporations under the laws of California.

(f) Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the primary purposes of this corporation.

THAT THIS CORPORATION DOES NOT CONTEMPLATE PECUNIARY GAIN OR PROFIT TO THE MEMBERS THEREOF, AND THAT THE FUNDS OF THIS CORPORATION, WHETHER RECEIVED BY GIFT OR OTHERWISE AND REGARDLESS OF THE SOURCE THEREOF, SHALL BE USED EXCLUSIVELY IN THE PROMOTION OF THE ACTIVITIES OF THE CORPORATION, AS THE BOARD OF DIRECTORS MAY FROM TIME TO TIME DETERMINE.

THIRD: That the County in the State of California where the principal office for the transaction of the business of this corporation is to be located is the County of Orange.

FOURTH: That this corporation is organized pursuant to the General Nonprofit Corporation Law.

FIFTH: That the number of directors of this corporation shall be three (3) and said number may be changed by a duly adopted amendment to the By-Laws.

The names and addresses of the persons who are appointed to act as the first directors and the Executive Board of this corporation, and to continue to act as such directors and the Executive Board until the election and qualification of their successors, are as follows:

NAMES	ADDRESSES
LOIS ELLIS	Quaker Gardens 12151 Dale St. C 217 Stanton, Calif. 90680
SHIRLEY COHEN	Feed Back Foundation 201 S. Sullivan Santa Ana, Calif. 92704
ANN SOUSA	Orange County Dept. of Mental Hlth. 2215 N. Broadway Santa Ana, Calif. 92704

Sixth: That the authorized number and qualifications of the directors and members of this corporation may be set forth in the By-Laws of the corporation and the different classes of membership in the corporation if any, together with the respective voting and other rights and privileges of each class of said membership, are to be set forth and provisions therefore made in the By-Laws of this corporation and the By-Laws are to set forth and make provision for election and the term of office of the Board of Directors.

(* SEVENTH: This corporation is not organized, nor shall it be operated, for pecuniary gain or profit, and it does not contemplate the distribution of gains, profits, or dividends to the members thereof and is organized solely for nonprofit purposes. The property, assets, profits and net income of this corporation are irrevocably dedicated to charitable, scientific, literary, educational and religious purposes and no part of the profits or net income of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private

shareholder or individual. Upon the dissolution or winding up of this corporation its assets remaining after payment of, or provision for payment of, all debts and liabilities of this corporation, shall be distributed to a nonprofit fund, foundation or corporation, which is organized and operated exclusively for charitable, scientific, literary, educational and religious purposes and which has established its tax exempt status under Section 501 (c) (3) of the Internal Revenue Code and Section 23701d of the Revenue and Taxation Code. If this corporation holds any assets in trust, such assets shall be disposed of in such a manner as may be directed by decree of the Superior Court of the County in which this corporation's principal office is located, upon petition therefore by the Attorney General or by any person concerned in the liquidation.

EIGHTH: That the private property of the members shall not be subject to the payment of the corporate debts.

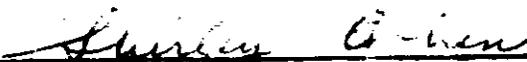
The general management of the affairs of this corporation shall be under the control, supervision and direction of the Board of Directors.

The corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by Title 1, Division 1, Part 8, Chapter 1 of the Corporations Code and all rights conferred upon members herein are granted subject to this reservation.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this 12 day of October, 1973.



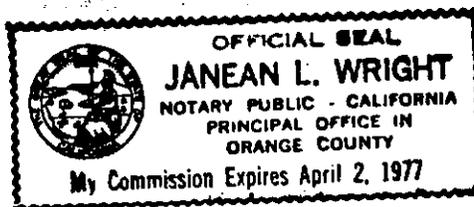
LOIS ELLIS



SHIRLEY COHEN

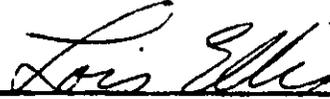


ANN SOUSA



NINTH: The name of the existing unincorporated association which is hereby incorporated is: ORANGE COUNTY COUNCIL on AGING.

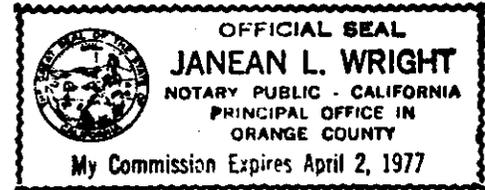
IN WITNESS WHEREOF, the undersigned, being the chairman and the secretary respectively, of Orange County Council on Aging, the unincorporated association that is being incorporated by these Articles of Incorporation, have executed them this October 12, _____, 1973.



LOIS ELLIS



SHIRLEY A. COHEN



**PUBLIC DISCLOSURE
COPY**

Form **990**

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ 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.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 7/01, 2013, and ending 6/30, 2014

B Check if applicable:	C	D Employer Identification Number
<input type="checkbox"/> Address change	COUNCIL ON AGING - ORANGE COUNTY 1971 EAST 4TH STREET, SUITE 200 SANTA ANA, CA 90705	95-2874089
<input type="checkbox"/> Name change		E Telephone number
<input type="checkbox"/> Initial return		(714) 479-0107
<input type="checkbox"/> Terminated		G Gross receipts \$ <u>3,473,238.</u>
<input type="checkbox"/> Amended return		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Application pending	F Name and address of principal officer: <u>LISA WRIGHT JENKINS</u> <u>Same As C Above</u>	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (See instructions)
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	H(c) Group exemption number ▶
J Website: ▶ <u>WWW.COAOC.ORG</u>		
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: <u>1973</u>	M State of legal domicile: <u>CA</u>

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: <u>THE MISSION OF THE COUNCIL ON AGING-IS TO PROMOTE INDEPENDENCE, HEALTH & DIGNITY OF OLDER ADULTS THROUGH COMPASSION, EDUCATION & ADVOCACY.</u>	
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 18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 18
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 72
	6	Total number of volunteers (estimate if necessary)	6 594
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 509,177. Current Year: 766,050.
	9	Program service revenue (Part VIII, line 2g)	2,278,826. 2,654,779.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,740. 1,688.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	34,873.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,824,616. 3,422,517.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,982,105. 2,280,919.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>275,689.</u>	
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	851,879. 1,033,966.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,833,984. 3,314,885.
	19	Revenue less expenses. Subtract line 18 from line 12	-9,368. 107,632.
	20	Total assets (Part X, line 16)	Beginning of Current Year: 1,206,582. End of Year: 1,398,637.
	21	Total liabilities (Part X, line 26)	362,845. 445,533.
	22	Net assets or fund balances. Subtract line 21 from line 20	843,737. 953,104.

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 <u>PUBLIC DISCLOSURE</u>	Date
	Type or print name and title. <u>DARYL YEELITT</u> <u>1ST VP</u>	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>PATRICK S. GUZMAN, CPA</u>	<u>PATRICK S. GUZMAN, CPA</u>			<u>P00354029</u>
	Firm's name ▶ <u>Guzman & Gray, Certified Public Accountants</u>	Firm's EIN ▶ <u>33-0302407</u>		Phone no. <u>(562) 498-0997</u>	
	Firm's address ▶ <u>4510 E. Pacific Coast Highway, Suite 270</u> <u>Long Beach, CA 90804</u>				

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 MISSION OF THE COUNCIL ON AGING-IS TO PROMOTE INDEPENDENCE, HEALTH & DIGNITY OF OLDER ADULTS THROUGH COMPASSION, EDUCATION & ADVOCACY.

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? [X] Yes [] 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 and section 4947(a)(1) trusts 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 \$ 1,540,811. including grants of \$) (Revenue \$ 1,517,784.)

HEALTH INSURANCE COUNSELING AND ADVOCACY PROGRAM (HICAP)

THE PROGRAM PROVIDES EDUCATIONAL SEMINARS, INDIVIDUAL COUNSELING, AND LIMITED LEGAL ASSISTANCE WITH MEDICARE AND RELATED INSURANCE COVERAGE TO HELP MEDICARE RECIPIENTS MAXIMIZE BENEFITS, UNBIASED INFORMATION AND ASSISTANCE WITH ORIGINAL MEDICARE, HMO MEDICAL PLANS, MEDI-CAL, EMPLOYER HEALTH PLANS, LONG-TERM CARE INSURANCE, AND MILITARY BENEFITS. COUNSELING IS AVAILABLE BY PHONE OR IN PERSON AT MORE THAN 92 SITES THROUGHOUT SOUTHERN CALIFORNIA. VOLUNTEERS MUST COMPLETE 28 HOURS OF TRAINING, 15 HOURS OF INTERNSHIP AND PASS A CDA TEST.

4b (Code:) (Expenses \$ 553,665. including grants of \$) (Revenue \$ 411,883.)

ADVOCATES FOR NURSING HOME RESIDENTS (LONG-TERM CARE OMBUDSMAN SERVICE):

THE STATE CERTIFIED LONG-TERM CARE OMBUDSMEN PROTECT THE RIGHTS OF APPROXIMATELY 30,000 OLDER ADULTS LIVING IN NURSING AND RESIDENTIAL HOMES LOCATED THROUGHOUT ORANGE COUNTY. THE LONG-TERM CARE OMBUDSMEN MAKE ANNOUNCED AND UNANNOUNCED VISITS TO 1,100 FACILITIES ACROSS THE COUNTY. CERTIFIED OMBUDSMEN SUCCESSFULLY COMPLETE A 36-HOUR CERTIFICATION TRAINING PROGRAM AND LOG 12-HOURS OF MENTORED FIELD TRAINING. TO MAINTAIN THEIR CERTIFICATION OMBUDSMEN RECEIVE 1-2 HOURS/MONTH OF IN-SERVICE TRAINING FROM EXPERTS IN THE FIELD OF GERONTOLOGY AND PRESENTATIONS ON OTHER RELEVANT TOPICS.

4c (Code:) (Expenses \$ 502,417. including grants of \$) (Revenue \$ 391,567.)

PREVENTATIVE MENTAL HEALTH DEPARTMENT (PMHD):

THE PROGRAM IS DESIGNED TO IDENTIFY AND REDUCE MENTAL HEALTH SYMPTOMS AND RISKS IN ISOLATED AND OLDER ADULTS IN ORANGE COUNTY. THE GOAL OF THE PROGRAM IS TO INCREASE SOCIAL FUNCTIONING BY RECONNECTING CLIENTS WITH MEANINGFUL COMMUNITY ACTIVITIES THAT REINFORCE HEALTHY LIFE PATTERNS AND GOOD MENTAL HEALTH. TO VOLUNTEER FOR OUR FRIENDLY VISITOR AND RECONNECT SOCIALIZATION PROGRAMS INDIVIDUALS MUST COMPLETE A TWO AND HALF HOUR TRAINING, ATTEND IN-SERVICE MEETINGS, AND PARTICIPATE IN ONGOING MONITORING FROM COAOC STAFF.

4d Other program services. (Describe in Schedule O.) See Schedule O

(Expenses \$ 321,600. including grants of \$) (Revenue \$ 333,545.)

4e Total program service expenses 2,918,493.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		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? If 'Yes,' complete Schedule C, Part III.		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? If 'Yes,' complete Schedule D, Part 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? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		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? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.	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? If 'Yes,' complete Schedule D, Part VI.	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? If 'Yes,' complete Schedule D, Part VII.		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? If 'Yes,' complete Schedule D, Part VIII.		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? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	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)? If 'Yes,' complete Schedule D, Part X.		X
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14 a 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? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.		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? If 'Yes,' complete Schedule F, Parts III and IV.		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? If 'Yes,' complete Schedule G, Part I (see instructions).		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? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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 organizations or 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 individuals in the United States 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) and 501(c)(4) 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 so, 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, Parts II, III, IV, and 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? Note. All Form 990 filers are required to complete Schedule O.	X	

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
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 25		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2 a	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. 72		
2 b	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	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O		
4 a	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
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	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
6 b	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).			
7 a	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
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	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 and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.			
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
10 a	Initiation fees and capital contributions included on Part VIII, line 12 		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 		
11 Section 501(c)(12) organizations. Enter:			
11 a	Gross income from members or shareholders 		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	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.			
13 a	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.		
13 b	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 		
13 c	Enter the amount of reserves on hand. 		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	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 **X**

Section A. Governing Body and Management

		Yes	No
1 a	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. 1 a 18		
b	Enter the number of voting members included in line 1a, above, who are independent. 1 b 18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? 2		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? 3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6	Did the organization have members or stockholders? 6		X
7 a	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? 7 a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? 7 b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? 8 a	X	
b	Each committee with authority to act on behalf of the governing body? 8 b		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. 9		X

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

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates? 10 a		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? 10 b		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12 a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12 b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O. 12 c	X	
13	Did the organization have a written whistleblower policy? 13	X	
14	Did the organization have a written document retention and destruction policy? 14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official. 15 a		X
b	Other officers of key employees of the organization. 15 b		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a		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 taken steps to safeguard the organization's exempt status with respect to such arrangements? 16 b		

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 (501(c)(3)s only) available for public inspection. Indicate how you make 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 makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ MIRIAM 1971 EAST 4TH STREET, SUITE 200 SANTA ANA CA 92705 (714) 479-0107

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

1 a 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 dotted 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) MARIA ARAKAKI Treasurer	1 0	X		X				0.	0.	0.
(2) MICHAEL ESQ. BADER, CPA Director	1 0	X						0.	0.	0.
(3) HARRY M. ESQ. BARTH Director	1 0	X						0.	0.	0.
(4) MONICA BUSH 2ND VP	1 0	X		X				0.	0.	0.
(5) JOAN CLARK Director	1 0	X						0.	0.	0.
(6) KEN CORNELISON Secretary	1 0	X		X				0.	0.	0.
(7) DAN HOLTZ Director	1 0	X						0.	0.	0.
(8) LINDA HUGHES Director	1 0	X						0.	0.	0.
(9) GEOFFREY KING Director	1 0	X						0.	0.	0.
(10) JEREMY LINEHAN Director	1 0	X						0.	0.	0.
(11) RAMIN MOUSAVI Director	1 0	X						0.	0.	0.
(12) LEN W. MILLER Director	1 0	X						0.	0.	0.
(13) JACK NAPOLI Director	1 0	X						0.	0.	0.
(14) BRAD REMILLARD Director	1 0	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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			
(15) MONICA REBELLA, CPA Chairman	1 0	X						0.	0.	0.
(16) FERNADO SAUCEDA III Director	1 0	X						0.	0.	0.
(17) DARYL YEELITT 1ST VP	1 0	X		X				0.	0.	0.
(18) LISA W. JENKINS President & CEO	40 0			X				114,301.	0.	7,487.
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total								114,301.	0.	7,487.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								114,301.	0.	7,487.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **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	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c 133,295.				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 55,718.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 577,037.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f.		766,050.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a HICAP	624100	1,517,784.	1,517,784.		
	b OMBUDSMAN	624100	411,883.	411,883.		
	c PMHD	624100	391,567.	391,567.		
	d GUIDE INCOME	624100	219,876.	219,876.		
	e FAST	624100	112,519.	112,519.		
	f All other program service revenue	WKS	1,150.	1,150.		
g Total. Add lines 2a-2f.		2,654,779.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		1,688.		1,688.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	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 \$ 133,295. of contributions reported on line 1c). See Part IV, line 18	a 50,721.				
		b Less: direct expenses	b 50,721.			
c Net income or (loss) from fundraising events						
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						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d.						
12 Total revenue. See instructions.		3,422,517.	2,654,779.	0.	1,688.	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees	121,788.	109,604.	1,300.	10,884.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	1,847,175.	1,662,375.	19,726.	165,074.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	165,486.	151,211.	2,660.	11,615.
10 Payroll taxes	146,470.	131,823.	1,465.	13,182.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	19,015.	15,402.	1,711.	1,902.
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	72,960.	62,746.	4,378.	5,836.
12 Advertising and promotion	78,214.	73,521.	782.	3,911.
13 Office expenses	27,897.	25,386.	1,674.	837.
14 Information technology	41,393.	35,598.	2,483.	3,312.
15 Royalties				
16 Occupancy	254,144.	243,978.	2,541.	7,625.
17 Travel	73,726.	70,040.	737.	2,949.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings	56,936.	48,965.	4,555.	3,416.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	70,839.		70,839.	
23 Insurance	22,242.	20,907.	668.	667.
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 <u>PRINTING AND GRAPHIC DESIGN</u>	89,769.	87,076.		2,693.
b <u>PROGRAM EXPENSES</u>	79,127.	64,884.		14,243.
c <u>TELEPHONE</u>	37,302.	35,064.	373.	1,865.
d <u>EQUIPMENT REPAIRS & MAINTENANC</u>	23,773.	20,920.		2,853.
e All other expenses	86,629.	58,993.	4,811.	22,825.
25 Total functional expenses. Add lines 1 through 24e	3,314,885.	2,918,493.	120,703.	275,689.
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	408,173.	1	82,701.
	2	Savings and temporary cash investments	20,037.	2	20,202.
	3	Pledges and grants receivable, net	382,264.	3	808,355.
	4	Accounts receivable, net		4	
	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 instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	137,629.	9	185,438.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	535,572.		
	10b	Less: accumulated depreciation	244,729.		
	10c		235,284.	10c	290,843.
	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	20,667.	14	7,000.
15	Other assets. See Part IV, line 11	2,528.	15	4,098.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,206,582.	16	1,398,637.	
LIABILITIES	17	Accounts payable and accrued expenses	260,469.	17	367,501.
	18	Grants payable		18	
	19	Deferred revenue	51,721.	19	55,629.
	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		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	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	50,655.	25	22,403.
	26	Total liabilities. Add lines 17 through 25	362,845.	26	445,533.
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	373,478.	27	335,860.
	28	Temporarily restricted net assets	470,259.	28	617,244.
	29	Permanently restricted net assets		29	
	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	843,737.	33	953,104.	
34	Total liabilities and net assets/fund balances	1,206,582.	34	1,398,637.	

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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	3,422,517.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,314,885.
3	Revenue less expenses. Subtract line 2 from line 1	3	107,632.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	843,737.
5	Net unrealized gains (losses) on investments	5	1,735.
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	953,104.

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
2b	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	
2c	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	
3b	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	

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SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

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.

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

Open to Public Inspection

Name of the organization

COUNCIL ON AGING - ORANGE COUNTY

Employer identification number

95-2874089

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 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III – Functionally integrated
 - d Type III – Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

(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 in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,925,324.	2,311,271.	2,278,981.	2,852,007.	3,173,438.	12,541,021.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	1,925,324.	2,311,271.	2,278,981.	2,852,007.	3,173,438.	12,541,021.
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).						0.
6 Public support. Subtract line 5 from line 4.						12,541,021.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4.	1,925,324.	2,311,271.	2,278,981.	2,852,007.	3,173,438.	12,541,021.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.					1,688.	1,688.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10.						12,542,709.
12 Gross receipts from related activities, etc (see instructions).					12	0.
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 2013 (line 6, column (f) divided by line 11, column (f)).	14	99.99 %
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	99.84 %
16a 33-1/3% support test – 2013. If the organization did not check the box on line 13, and the 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 – 2012. 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 – 2013. 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 IV 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 – 2012. 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 IV 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

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 1 Gifts, grants, contributions and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 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; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b 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; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2009, (b) 2010, (c) 2011, (d) 2012, (e) 2013, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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 IV.); 13 Total Support. (Add lns 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2012 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2012 Schedule A, Part III, line 17.

19a 33-1/3% support tests - 2013. 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.
19b 33-1/3% support tests - 2012. 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.

**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, lines 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

2013

Open to Public Inspection

Name of the organization

Employer identification number

COUNCIL ON AGING - ORANGE COUNTY

95-2874089

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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.

1 a 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	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21? 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
1 a Beginning of year balance	8,119.	204,244.	196,766.	128,777.	162,202.
b Contributions				67,989.	88,532.
c Net investment earnings, gains, and losses	979.	8,119.	7,478.		3,528.
d Grants or scholarships					
e Other expenditures for facilities and programs				0.	
f Administrative expenses		204,244.			125,485.
g End of year balance	9,098.	8,119.	204,244.	196,766.	128,777.

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 100.00 %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a 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
1 a Land				
b Buildings				
c Leasehold improvements		50,998.	31,617.	19,381.
d Equipment		268,856.	94,132.	174,724.
e Other		215,718.	118,980.	96,738.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				290,843.

Part VII Investments – Other Securities.

N/A

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) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT, LONG-TERM	20,995.
(3) LEASE LIABILITY, LONG-TERM	108.
(4) LEASE LIABILITY, SHORT-TERM	1,300.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	22,403.

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	3,764,636.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments.....	2 a	1,735.	
	b Donated services and use of facilities.....	2 b	340,384.	
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....	2 e	342,119.	
3	Subtract line 2e from line 1.....		3	3,422,517.
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.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	3,422,517.

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	3,655,269.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a	340,384.	
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....	2 e	340,384.	
3	Subtract line 2e from line 1.....		3	3,314,885.
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.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	3,314,885.

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 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	
		(event type)	(event type)	None (total number)	(add column (a) through column (c))	
REVENUE	1	Gross receipts	184,016.		184,016.	
	2	Less: Charitable contributions	133,295.		133,295.	
	3	Gross income (line 1 minus line 2)	50,721.		50,721.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	50,721.		50,721.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				50,721.
	11	Net income summary. Subtract line 10 from line 3, column (d)				

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 column (a) through column (c))	
REVENUE	1	Gross revenue				
	2	Cash prizes				
EXPENSES	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % 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 operates gaming activities: _____

a Is the organization licensed to operate 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: _____

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

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.

**Open to Public
Inspection**

Name of the organization

Employer identification number

COUNCIL ON AGING - ORANGE COUNTY

95-2874089

Form 990, Part III, Line 4d - Other Program Services Description

ANSWERS GUIDE:

PACKED WITH INFORMATIVE ARTICLES, ANSWERS IS ORANGE COUNTY'S ONLY COMPREHENSIVE
SOURCE FOR INFORMATION ON HOUSING, CAREGIVING, HEALTHCARE RESOURCES, AND COMMUNITY
SERVICES TO HELP SENIORS AND THEIR FAMILIES SUCCESSFULLY NAVIGATE THE AGING
EXPERIENCE.

FINANCIAL ABUSE SPECIALIST TEAM (FAST):

A PROGRAM THAT REFERS INDIVIDUALS TO APPROPRIATE COMMUNITY RESOURCES AND EDUCATES
THEM ABOUT PROTECTING THEMSELVES OR A LOVED ONE FROM FRAUD COMMITTED BY SCAM
ARTISTS, CAREGIVERS, FRIENDS, AND FAMILY MEMBERS.

CONTINUING EDUCATION PROGRAM:

PROVIDES SEMINARS FOR INDIVIDUALS, CORPORATIONS AND CONTINUING EDUCATION UNITS (CEU)
TRAINING FOR PROFESSIONALS REGARDING MEDICARE, CARE GIVING, LONG-TERM CARE,
MEDICATION MANAGEMENT AND HEALTHY AGING. THIS PROGRAM ENDED IN DECEMBER 2013.

Form 990, Part VI, Line 11b - Form 990 Review Process

THE FINANCE COMMITTEE REVIEWS THE 990 AND COMMUNICATES WITH THE AUDITORS IN
PREPARATION OF THE FINAL DRAFT. THE FINAL DRAFT IS REVIEWED BY THE EXECUTIVE
COMMITTEE AND THEN THE BOARD OF DIRECTORS WHICH APPROVES THE DOCUMENT.

Name of the organization

Employer identification number

COUNCIL ON AGING - ORANGE COUNTY

95-2874089

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

POTENTIAL CONFLICT MATTERS ARE BROUGHT TO THE ATTENTION OF THE CEO OR THE COMPLIANCE OFFICER DISCUSSES THE MATTER WITH THE BOARD CHAIR AND THE BOARD CHAIR DETERMINES HOW THE MATTER SHOULD BE HANDLED OR DISCUSSED FURTHER WITH THE EXECUTIVE COMMITTEE. THE EXECUTIVE COMMITTEE THEN DETERMINES WHAT ACTIONS (IF ANY) SHOULD BE TAKEN AND THE ISSUE AND RESOLUTION IS DISCUSSED OR DELIBERATED WITH THE BOARD.

IF THE POTENTIAL CONFLICT INVOLVES THE CEO, THEN THE MATTER GOES TO THE BOARD CHAIR WHO DETERMINES HOW THE MATTER SHOULD BE HANDLED OR DISCUSSED FURTHER WITH THE EXECUTIVE COMMITTEE.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

COUNCIL ON AGING - ORANGE COUNTY

95-2874089

Form 990, Part III, Line 4e
Program Services Totals

	Program Services Total	Form 990	Source
Total Expenses	2,918,493.	2,918,493.	Part IX, Line 25, Col. B
Grants	0.	0.	Part IX, Lines 1-3, Col. B
Revenue	2,654,779.	2,654,779.	Part VIII, Line 2, Col. A

Form 990, Part VIII, Line 2f
Other Program Service Revenue

Description	Bus. Code	Total Revenue	Related or Exempt Function Revenue	Unrelated Business Revenue	Revenue Excluded From Tax
PARTICIPATION AND PROGRAM	624100	\$ 1,150.	\$ 1,150.		
Totals		<u>\$ 1,150.</u>	<u>\$ 1,150.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
CONTRACT SERVICES	72,960.	62,746.	4,378.	5,836.
Total	<u>\$ 72,960.</u>	<u>\$ 62,746.</u>	<u>\$ 4,378.</u>	<u>\$ 5,836.</u>

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
BANKING FEES	8,276.	4,634.	662.	2,980.
DEVELOPMENT & FUNDRAISING	11,690.		117.	11,573.
DUES AND SUBSCRIPTIONS	22,558.	17,595.	226.	4,737.
Postage and Shipping	21,706.	18,667.	651.	2,388.
VOLUNTEER & DONOR RECOGNITION	10,738.	9,235.	1,289.	214.
WORKER'S COMPENSATION INSURANC	11,661.	8,862.	1,866.	933.
Total	<u>\$ 86,629.</u>	<u>\$ 58,993.</u>	<u>\$ 4,811.</u>	<u>\$ 22,825.</u>

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the extended due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	COUNCIL ON AGING - ORANGE COUNTY	95-2874089
	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	Guzman & Gray, Certified Public Accountants 4510 E. Pacific Coast Highway, Suite 270	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Long Beach, CA 90804	

Enter the Return code for the return that this application is for (file a separate application for each return).....

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of MIRIAM
Telephone No. (714) 479-0107 Fax No.
- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box. . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 5/15, 20 15.
- 5 For calendar year _____, or other tax year beginning 7/01, 20 13, and ending 6/30, 20 14.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension. . . . DDITIONAL TIME IS REQUIRED TO GATHER THE APPROPRIATE AND NECESSARY INFORMATION IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN.

8 a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8 a \$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8 b \$
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8 c \$

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature [Signature] Title CPA Date 2-4-15