



**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: Vocational Visions
2. Name of Proposed Program: Job Training and Development
3. Application Contact Person: Audrey Nelepovitz
4. Phone: 949 837 7280
5. Mailing Address: 26041 Pala, Mission Viejo, CA 92691
6. E-Mail: anelepovitz@vocationalvisions.org
7. Location Where Services Will Be Provided: Mission Viejo
8. Official Authorized to Sign Contract: Audrey Nelepovitz
9. Federal Tax I.D. #: 95-2972669 DUNS Number: 07-953-9797
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.)
Vocational Visions will expand the level of service within Mission Viejo by increasing opportunities and alleviating barriers to employment for people with developmental disabilities.
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	\$13,775.00	Job Training and Development
2014-15	\$13,675.00	Job Training and Development
2013-14	\$14,390.00	Job Training and Development
2012-13	\$14,895.00	Job Development
2011-12	\$14,850.00	Job Development

Previous Non-MV Funding Information (last 3 years)

Year	Agency	Program Name	Grant Amount
2015-16	City of Lake Forest	Work Activity Program	\$5,000.00
2015-16	City of Laguna Niguel	Adult Care Services	\$3,000.00
2015-16	City of Rancho Santa Margarita	Job Training and Development	\$3,000.00

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

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

- | | |
|--|---|
| <input type="checkbox"/> Elderly/Frail Elderly Services | <input type="checkbox"/> Youth Services |
| <input checked="" 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>15,500</u>
Total Program budget:	\$ <u>3,408,433</u>
Total Agency budget:	\$ <u>6,299,297</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**: 331
- Of the number listed above in "a", what is the total number of unduplicated **Mission Viejo clients** to be served? 131
- Of the total Mission Viejo residents to be served listed above in "b", how **many will be assisted with CDBG funds**? 68

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. Unemployment for adults with developmental disabilities remains pitiful, with programs like ours strangled by rising costs but stagnating fees. Overall employment for adults with disabilities stood at an average of one-third in 2012, with developmental disabilities only a fraction of that number. With each participant we take on, they come with a file that outlines their needs and desires for rewarding, regular work and we are here to provide the training, skills and support for them to attain that work.

 - 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 sixty-three participants directly served by CDBG funding will have continuous, necessary support provided in every step of their new careers, from job search techniques to job skills training to transportation support and much more. With a paycheck they earned, integration with the community and regular routine, their self-view improves along with esteem and confidence in their skills. Job Development is an ongoing, consistent part of our services but for the sake of this grant, we will say the the service is administered over the course of a year, with placement, retention and growth in gainful employment our ultimate goals.

 - 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. Vocational Visions enhances our community by developing the talents of adults with developmental and intellectual disabilities. We create pathways to employment, life-long learning, and social inclusions. Vocational Visions' vocational programs are accredited by the CARF international, our day programs are licensed by Community Care Licensing and we receive referrals from both the Regional Center and the Department of Rehabilitation.

 - d) Describe the organization's capacity to implement the program and meet projected service goals. With over 500 participants spanning two buildings and eight programs, the number of participants in local community employment has risen significantly. Over Vocational Visions' forty-plus year history, its been very clear that job training and development services for adults with developmental/intellectual disabilities will always be needed and we have been solid in providing these services from the very beginning.

 - 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. We will use CDBG funds to support Job Developers who are program staff in our employment programs. Our fundraising staff consists of three people, the Executive Director and two Marketing and Development associates, a

percentage of less than 5% of staff. Management is under ten percent of total staffing, with the predominant staff being one-on-one job, skill and attending staff.

- 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? If the Job training and Development program does not receive the proposed grant through the City of Mission Viejo, funding and support will be sought in other participant cities, along with foundation grants, private donations and corporations.

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: Audrey Nelepovitz

Title: Marketing and Development Associate

Signature: ORIGINAL SIGNATURE ON FILE

Date: 12/21/15

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

Proposed Budget

Organization: Vocational Visions

Program: Job Training and Development

EXPENDITURES

CATEGORY	MISSION VIEJO CDBG FUNDS	OTHER SOURCES (Specify Amount)	TOTAL BUDGET
Administration Salaries & Benefits			
Program Salaries & Benefits	\$15,500.00	\$2,908,277.00	\$2,923,777.00
Program Supplies		\$21,976.00	\$21,976.00
Facilities (Specify)			
Communications			
Insurance			
Utilities			
Professional Services (Specify)			
Other (Please specify) Vehicle expenses		\$132,651.00	\$132,651.00
Other (Please specify) Amortization		\$87,632.00	\$87,632.00
Other (Please specify) IT/Mileage/Etc		\$78,942.00	\$78,942.00
TOTAL	\$15,500.00	\$3,224,478.00	\$3,244,978.00

REVENUES

Source (Specify)	OTHER SOURCES (Specify Amount)	Is Source Secured via Contract?
Source: State	\$2,872,963.00	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Source: Employer/Production	\$510,037.00	Yes <input type="checkbox"/> No <input type="checkbox"/>
Source: Contributed Support	\$144,934.00	Yes <input 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	\$3,527,934.00	

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: July 12, 2000

Person to Contact:
Tracy Garrigus #31-07307
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

95-2972669

Vocational Visions
26041 Pala
Mission Viejo, CA 92691-2705

Dear Sir or Madam:

We have received the copy of the Amended Articles of Incorporation filed with the State of California, on September 16, 1996 indicating that your name has been changed from Saddleback Community Enterprises, Inc. to the name shown above.

Our records indicate that a determination letter issued in May 1976, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax 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, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Vocational Visions
95-2972669

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

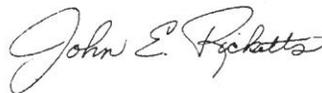
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

FOR TAX YEAR 2014

VOCATIONAL VISIONS INC

Christopher V Haro CPA

14730 Beach Blvd Suite 101

La Mirada, CA 90638

(714) 994-1634

Return of Organization Exempt From Income Tax

2014

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2014 calendar year, or tax year beginning 07-01, 2014, and ending 06-30, 2015

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization Vocational Visions Inc. D Employer identification no. 95-2972669. E Telephone number (949) 837-7280. G Gross receipts\$. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? H(c) Group exemption number. I Tax-exempt status: 501(c)(3). J Website: www.vocationalvisions.org. K Form of organization: Corporation. L Year of formation: 1975. M State of legal domicile: CA.

Part I Summary

Table with 3 main sections: Activities & Governance (mission statement, discontinued operations, voting members, employees, volunteers, revenue, net income), Revenue (contributions, program service, investment, other), Expenses (grants, benefits, salaries, fundraising, other), and Net Assets or Fund Balances (total assets, liabilities, net assets).

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: Joan McKinney, Signature of officer, Date 10/12/15, Joan McKinney, Executive Director, Type or print name and title.

Paid Preparer Use Only: Print/Type preparer's name Christopher V Haro, Preparer's signature Christopher V Haro, Date 10/8/15, Check self-employed if PTIN P00907163, Firm's name Christopher V Haro CPA, Firm's address 14730 Beach Blvd Suite 101 La Mirada CA 90638, Firm's EIN, Phone no. 714-994-1634.

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
Provides vocational, life skills training, and support services for adults with development and other disabilities.

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 No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 1,400,397 including grants of \$) (Revenue \$ 1,438,097)
Health Related Services - Provides instruction in activities of daily living while meeting the social and medical needs of those whose health is fragile. Clients served 56.

4b (Code:) (Expenses \$ 1,347,182 including grants of \$) (Revenue \$ 1,375,329)
Adult Development Program - Provides a community based program with a strong work component and community awareness and integration aspect. Clients served 44.

4c (Code:) (Expenses \$ 1,220,285 including grants of \$) (Revenue \$ 1,337,363)
Day Training Activity Center - Provides on site and community activities in leisure, recreation, community awareness and activities of daily living. Clients served 52.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 2,921,406 including grants of \$) (Revenue \$ 3,112,407)

4e Total program service expenses ▶ 6,889,270

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
12a	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
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? 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
20a	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 organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		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

Table with columns for question number, question text, and Yes/No columns. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: Sandy Anderson (949) 837-7280, 26041 Pala, Mission Viejo, CA 92691

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) Edward Kenna Director	1.00	X					0	0	0	
(2) Dr. Linda Cistone Albers Chair Person	1.00	X		X			0	0	0	
(3) John Connolly Director	1.00	X					0	0	0	
(4) Howard Neufeld Director	1.00	X					0	0	0	
(5) Eduardo Lee Director	1.00	X					0	0	0	
(6) Sheri Lee Director	1.00	X					0	0	0	
(7) Wayne Hunt Director	1.00	X					0	0	0	
(8) Richard Trillwood Director	1.00	X					0	0	0	
(9) Hillary Hurt Vice Chairperson	1.00	X		X			0	0	0	
(10) Dennis Walsh Treasurer	1.00	X		X			0	0	0	
(11) Joe Foley Director	1.00	X					0	0	0	
(12) Carol Wilbert Director	1.00	X					0	0	0	
(13) David Cosgrove Secretary	1.00	X		X			0	0	0	
(14) Mark Sorenson Director	1.00	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) Greg Janes Director	1.00	X						0	0	0
(16) Joan McKinney Executive Director	40.00			X				120,000	0	1,121
(17) Cherilyn Tan Cardoso Senior Manager - Alambre	40.00					X		51,150	0	2,940
(18) Patricia Porto HR Manager	40.00					X		54,574	0	1,121
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								225,724	0	5,182
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								225,724	0	5,182

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? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such person		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

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	1a Federated campaigns	1a 5,811				
	b Membership dues	1b				
	c Fundraising events	1c 75,397				
	d Related organizations	1d				
	e Government grants (contributions) . .	1e 23,978				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 417,463				
	g Noncash contributions included in lines 1a-1f: \$	29,336				
	h Total. Add lines 1a-1f ▶		522,649			
Program Service Revenue	2a Rehabilitation and Fees	Business Code				
		624310	6,329,870	6,329,870		
	b Productions sales	624100	182,662		182,662	
	c Customer fees	624100	341,990	341,990		
	d Transportation	624100	52,440	52,440		
	e Club House and othe pro	624100	36,576	36,576		
	f All other program service revenue					
g Total. Add lines 2a-2f ▶		6,943,538				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		3,289		3,289	
	4 Income from investment of tax-exempt bond proceeds . . . ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities	1,490			
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)	1,490			
	d Net gain or (loss) ▶		1,490		1,490	
	8a Gross income from fundraising events (not including \$ 75,397 of contributions reported on line 1c). See Part IV, line 18 a		76,169			
	b Less: direct expenses b		41,746			
c Net income or (loss) from fundraising events ▶		34,423		34,423		
9a Gross income from gaming activities. See Part IV, line 19 a						
b Less: direct expenses b						
c Net income or (loss) from gaming activities ▶						
10a 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				
11a Other Revenue	524298	80,830	80,830			
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d ▶		80,830				
12 Total revenue. See instructions ▶		7,586,219	6,841,706	0	221,864	

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 domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	230,906		230,906	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	4,600,759	4,474,852	54,488	71,419
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits	390,082	380,638	8,927	517
10	Payroll taxes	379,002	347,031	25,633	6,338
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	12,715		12,715	
12	Advertising and promotion				
13	Office expenses	24,676	18,391	2,052	4,233
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	1,137	240	897	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,998		1,998	
20	Interest	110,926	99,833	11,093	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	213,804	206,717	7,087	
23	Insurance	439,121	426,148	11,602	1,371
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	Tax	1,121	1,038	83	
b	Supplies	103,236	102,003	1,367	(134)
c	Contract labor	382,192	270,636	100,701	10,855
d	Mileage reimbursement	67,180	66,222	764	194
e	All other expenses	530,407	495,521	24,670	10,216
25	Total functional expenses. Add lines 1 through 24e .	7,489,262	6,889,270	494,983	105,009
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)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	252,723	1	720,637
	2	Savings and temporary cash investments	1,441,105	2	947,881
	3	Pledges and grants receivable, net	5,173	3	5,381
	4	Accounts receivable, net	902,799	4	1,057,114
	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	27,444	9	78,622
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,390,910		
	b	Less: accumulated depreciation	2,455,374		
			2,967,930	10c	2,935,536
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	48,988	12	49,989
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	425,979	15	434,137	
16	Total assets. Add lines 1 through 15 (must equal line 34)	6,072,141	16	6,229,297	
Liabilities	17	Accounts payable and accrued expenses	388,332	17	508,948
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	2,130,000	20	2,069,583
	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		25	
	26	Total liabilities. Add lines 17 through 25	2,518,332	26	2,578,531
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	3,505,029	27	3,624,172
	28	Temporarily restricted net assets	42,460	28	20,274
	29	Permanently restricted net assets	6,320	29	6,320
	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	3,553,809	33	3,650,766
	34	Total liabilities and net assets/fund balances	6,072,141	34	6,229,297

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	7,586,219
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,489,262
3	Revenue less expenses. Subtract line 2 from line 1	3	96,957
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,553,809
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain 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	3,650,766

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

Name of the organization

Employer identification number

Vocational Visions Inc

95-2972669

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2014 (99.48%); 15 Public support percentage from 2013 Schedule A, Part II, line 14 (99.38%); 16a 33 1/3% support test - 2014 (checked); 16b 33 1/3% support test - 2013; 17a 10%-facts-and-circumstances test - 2014; 17b 10%-facts-and-circumstances test - 2013; 18 Private foundation.

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) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (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 bus. under sec 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; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (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 VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2013 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2013 Schedule A, Part III, line 17 18 %

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

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

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

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

OMB No. 1545-0047

2014

Name of the organization

Vocational Visions Inc

Employer identification number

95-2972669

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization
Vocational Visions Inc

Employer identification number
95-2972669

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	City of Mission Viejo 200 Civic Center Mission Viejo, CA 92691	\$ 16,827	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Craig & Amy Nickoloff 168 Crescent Bay Drive Laguna Beach, CA 92651	\$ 41,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	The Samueli Foundation 2101 E Coast Highway Ste 300 Corona Del Mar, CA 92625	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Richard & Pat Trillwood 1425 South Allec Street Anaheim, CA 92805	\$ 14,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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

2014

Attach to Form 990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

Vocational Visions Inc

Employer identification number

95-2972669

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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)?, 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.

Table with 2 columns: Revenue, Assets. Rows include: 1a 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., 1b 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) Revenue 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 Revenue 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.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	6,320	6,320	6,320	6,320	6,320
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	6,320	6,320	6,320	6,320	6,320

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		998,539		998,539
b Buildings		2,944,750	1,889,284	1,055,466
c Leasehold improvements				
d Equipment		623,359	262,713	360,646
e Other STMD1E		824,262	303,377	520,885
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,935,536

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) Investment	49,989	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	49,989	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) Bond issuance costs, net of accum.	111,528
(2) Bond reserve fund	175,736
(3) Prepaid mortgage insurance	111,313
(4) Deposits	35,560
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	434,137

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
 Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	7,587,405
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	1,186	
e	Add lines 2a through 2d	2e		1,186
3	Subtract line 2e from line 1	3		7,586,219
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		7,586,219

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	7,490,448
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	1,186	
e	Add lines 2a through 2d	2e		1,186
3	Subtract line 2e from line 1	3		7,489,262
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		7,489,262

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.

01. Endowment funds intended uses (Part V, line 4)

Consists of assets that contain donor imposed restrictions requiring the principal be invested in perpetuity and that only income be used. Income earned on these assets may be unrestricted or temporarily restricted, depending upon the donor imposed restrictions.

Part XIII Supplemental Information (continued)

02. Other revenues not included on Form 990 (Part XI, line 2d)

Additional Special Event Income

03. Other expenses not included on Form 990 (Part XII, line 2d)

Additional Special Event Expenses

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 Enchanted Ev (event type)	(b) Event #2 Eat and Gree (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1	Gross receipts	139,435	12,131	151,566
	2	Less: Contributions	69,362	6,035	75,397
	3	Gross income (line 1 minus line 2)	70,073	6,096	76,169
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	40,560	1,186	41,746
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				34,423

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Vocational Visions Inc
Part I Bond Issues

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Employer identification number
95-2972669

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Deceased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A CA Health Facilities Fin Aut	52-1643828	13033LKE6	07-01-2010	2,341,977	To pay off outstanding balance						
B											
C											
D											

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue								
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds								
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds								
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion								

	Yes		No		Yes		No	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?								
15 Were the bonds issued as part of an advance refunding issue?								
16 Has the final allocation of proceeds been made?								
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	X							
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider		X						
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

01. Issue price not identical to Form 8038 (Sch K, Part I, col e)

Issue Price:

The issue price stated on form 8038 is \$2,341,977. The stated redemption price at maturity is \$2,370,000

02. Bond purpose (Sch K, Part I, col f)

(A) Issue Name: California Health Facilities Financing Authority.

(F) Description of Purposes: To payoff outstanding balance of prior trust deed note and building repairs.

03. Issuance costs and credit enhancement fees (Sch K, Part II, line 5)

Supplemental Information:

Majority of the bond proceeds were used for the following:

Pay off outstanding balance of prior trusts deed note (\$1,774,276), portion of proceeds deposited into a bond reserve fund insurance (\$175,736), pay the cost of issuing the bonds (\$147,577), to pay mortgage insurance (\$139,141), and to finance building repairs (\$78,012).

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Vocational Visions Inc

95-2972669

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	5	5,431	Sales Price
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶(AUCTION)	X		23,905	SALES PRICE
26 Other ▶()				
27 Other ▶()				
28 Other ▶()				

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

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2014

▶ Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Vocational Visions Inc

95-2972669

01. Unrelated business income explanation (Part V, line 3b)

There was not any unrelated business gross income over \$1,000.

02. Officer, directors, etc. family relationship (Part VI, line 2)

Richard Trillwood and Hillary Hurt have a family relationship.

03. Members or stockholder classes and rights (Part VI, line 6)

There are active members, as well as other members established by the Board which include:

Honorary and organization life members.

04. Member election for additional members (Part VI, line 7a)

Each active member is entitled to one vote, on each measure that comes before the membership, including the election of the board of directors.

05. Governing body decisions (Part VI, line 7b)

Each active member is entitled to one vote, on each measure that comes before the membership, including the election of the board of directors.

06. Form 990 governing body review (Part VI, line 11)

Members of the finance committee will review the 990 prior to filling the 990.

07. Conflict of interest policy compliance (Part VI, line 12c)

The organization's efforts to monitor and enforce compliance with its conflict of interest policy is ongoing. Prior to making any decisions the board evaluates for any conflicts of interest. Annual disclosure questionnaires are used to monitor and enforce compliance with

Name of the organization

Employer identification number

Vocational Visions Inc

95-2972669

its conflicts of interest policy.

08. CEO, executive director, top management comp (Part VI, line 15a)

The organization utilizes a compensation committee, compensation surveys and studies, and compensation is approved by the compensation committee.

09. Other officer or key employee compensation (Part VI, line 15b)

The organization utilizes a compensation committee, compensation surveys and studies, and compensation is approved by the compensation committee.

10. Form 990 availability to public (Part VI, line 18)

The form 1023 and 990 are available upon request.

11. Governing documents, etc, available to public (Part VI, line 19)

The organization's governing documents, conflicts of interest policy, and financial statements are available upon request. The form 990 and the financials are available on the Guidestar website.

12. Not undergone required audits or steps for audit (part XII, line 3b)

Audit Committee:

The Board of Directors has constituted an audit committee and delegated to that committee the responsibility for engaging independent auditors and monitors the audit process. This structures has been in effect in prior years and was not changed in 2014.

13. List of other fees for services expenses (Part IX, line 11g)

SEE OVERFLOW STATEMENT ATTACHED.

Name of the organization

Employer identification number

Vocational Visions Inc

95-2972669

14. List of other expenses (Part IX, line 24e)

SEE OVERFLOW STATEMENT ATTACHED.

Depreciation and Amortization (Including Information on Listed Property)

2014

Attachment Sequence No. 179

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates

Vocational Visions Inc

FORM 990 - 1

Identifying number

95-2972669

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Section 179 election details: 1 Maximum amount, 2 Total cost, 3 Threshold cost, 4 Reduction in limitation, 5 Dollar limitation.

Table with 13 rows for Section 179 expense deduction: 6-13 rows detailing property descriptions, costs, and deductions.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 3 rows for Special Depreciation Allowance: 14 Special depreciation allowance, 15 Property subject to section 168(f)(1) election, 16 Other depreciation.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for MACRS deductions: 17 MACRS deductions for assets placed in service before 2014, 18 Grouping election.

Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

Table with 10 rows (19a-i) for Section B assets, including classification, month/year, basis, recovery period, convention, method, and depreciation deduction.

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

Table with 3 rows (20a-c) for Section C assets, including class life and depreciation method.

Part IV Summary (See instructions.)

Table with 3 rows for Summary: 21 Listed property, 22 Total depreciation, 23 Portion of basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

Statement of Program Service Accomplishments

2014 01

Name(s) as shown on return

Vocational Visions Inc

Your Social Security Number

95-2972669

Form 990, Part III(a)

Program Service Code	
Program Service Expenses	\$1140285
Grants and allocations included in above expense	\$0
Program Services Revenue	\$1255528

Explanation

Supported Employment - Provides training, supervision, and ongoing support in a community job site setting. Clients serve 90.

Statement of Program Service Accomplishments

2014 01

Name(s) as shown on return

Vocational Visions Inc

Your Social Security Number

95-2972669

Form 990, Part III(b)

Program Service Code	
Program Service Expenses	\$1040124
Grants and allocations included in above expense	\$0
Program Services Revenue	\$1081093

Explanation

Emeritus - Provides a daily fine arts curriculum designed to involve each participant.
Clients served 53.

Statement of Program Service Accomplishments

2014 01

Name(s) as shown on return

Your Social Security Number

Vocational Visions Inc

95-2972669

Form 990, Part III(c)

Program Service Code	
Program Service Expenses	\$708912
Grants and allocations included in above expense	\$0
Program Services Revenue	\$744770

Explanation

Work Activity - Provides work evaluation, training, counseling and encouragement. Clients served 102.

Statement of Program Service Accomplishments

2014 01

Name(s) as shown on return

Your Social Security Number

Vocational Visions Inc

95-2972669

Form 990, Part III(d)

Program Service Code	
Program Service Expenses	\$32085
Grants and allocations included in above expense	\$0
Program Services Revenue	\$31016

Explanation

Clubhouse - Provides funding and a facility for social use by clients. Clients served 68.

FOR YOUR RECORDS ONLY
Federal Supporting Statements

2014 PG01

Name(s) as shown on return

Vocational Visions Inc

FEIN

95-2972669

Form 990, Schedule D, Part VI, Line 1e
Investments - Other

Statement #D1e

<u>Description of Investment</u>	<u>Cost/basis (Investment)</u>	<u>Cost/basis (Other)</u>	<u>Depr</u>	<u>Book Value</u>
Vehicles	<u>0</u>	<u>824,262</u>	<u>303,377</u>	<u>520,885</u>
Total	<u>0</u>	<u>824,262</u>	<u>303,377</u>	<u>520,885</u>

State of California

SECRETARY OF STATE

CORPORATION DIVISION

I, *BILL JONES*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the corporate 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

SEP 17 1996



A handwritten signature in cursive script that reads "Bill Jones".

Secretary of State

WHITE & RESNICK

A PARTNERSHIP OF LAW CORPORATIONS

4400 MACARTHUR BOULEVARD, SUITE 900

P.O. BOX 7849

NEWPORT BEACH, CALIFORNIA 92658-7849

TELEPHONE (714) 851-9001

TELECOPIER (714) 833-3445

E-MAIL: barlaw@deltanet.com

ABC ENTERTAINMENT CENTER
FOURTH FLOOR
2040 AVENUE OF THE STARS
LOS ANGELES, CALIFORNIA 90067-4703

REPLY TO: POST OFFICE BOX
NEWPORT BEACH

JEROME A. BUSCH
DARREN M. CAMPF
DEVON D. GRANT
VERONICA M. GRAY*
SCOTT KAUFFMAN
BARNET RESNICK*
DANIEL ROSEN*
RICHARD K. SEMETA
PAUL J. WHITE*

OF COUNSEL

MICHAEL J. CHRISTIANSON
JOSEPH A. ROGOFF
JAMES D. VOGT

*A LAW CORPORATION

FILE NO.

September 25, 1996

01756-00001

Kathryn Hebel
Vocational Vision
26041 Pala
Mission Viejo, California 92691

Re: Certificate of Amendment.

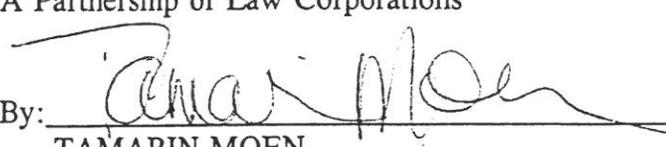
Dear Kathryn:

Enclosed please find an original, file stamped Certificate of Amendment of the Articles of Incorporation of Saddleback Community Enterprises, Inc. for placement in the Minute Book.

If you have any questions, please do not hesitate to contact me.

Sincerely,

WHITE & RESNICK
A Partnership of Law Corporations

By: 

TAMARIN MOEN,
Assistant to Devon Grant

:tlm

Enclosure

saddleba.ce\client.102

A481308

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

SEP 16 1996

CERTIFICATE OF AMENDMENT OF
THE ARTICLES OF INCORPORATION OF
SADDLEBACK COMMUNITY ENTERPRISES, INC.

Bill Jones
BILL JONES, Secretary of State

Richard Trillwood and James Lovelle certify that:

1. They are the President and Secretary, respectively, of Saddleback Community Enterprises, Inc., a California nonprofit corporation.

2. Article I of the Articles of Incorporation shall be amended to read in full as follows:

"The name of this corporation shall be Vocational Visions."

3. The foregoing amendment to the Articles of Incorporation has been duly approved by the Board of Directors of the corporation.

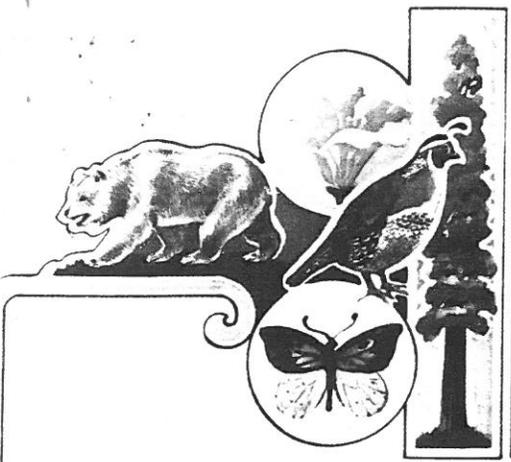
4. The foregoing amendment to the Articles of Incorporation has been duly approved by the required vote of the members.

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.

Dated: August 8, 1996

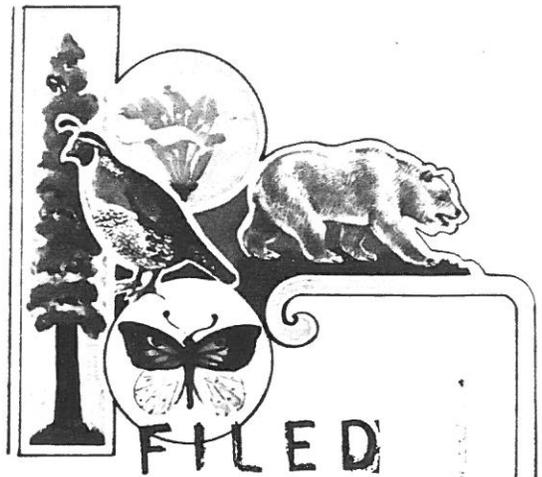

Richard Trillwood, President


James Lovelle, Secretary



State of California

OFFICE OF THE SECRETARY OF STATE



FILED

MAR 15 1976

WILLIAM E. ST JOHN, County Clerk

By _____

I, *MARCH FONG EU*, Secretary of State of the State of California, hereby certify:

I42587

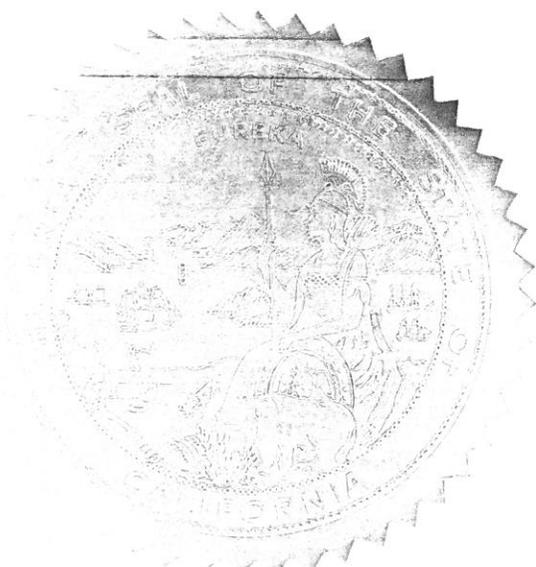
That the annexed transcript has been compared with the record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

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

MAR 2 - 1976

March Fong Eu

Secretary of State



corp# - 759190
ENDORSED
FILED
In the office of the Secretary of State
of the State of California
correct date - DEC 1 1975
MARCH FONG EU, Secretary of State
Myrtle P. Reintzma
Deputy

ARTICLES OF INCORPORATION
OF
SADDLEBACK COMMUNITY ENTERPRISES, INC.

I

The name of this corporation shall be SADDLEBACK
COMMUNITY ENTERPRISES, INC.

II

The purposes for which this corporation is formed
are:

(a) The primary purpose for which this corporation
is formed is to provide long-term personal and social develop-
ment in a productive environment for an indefinite period of
time for individuals who are developmentally handicapped and
whose impairment is deemed sufficiently severe to require a
special work/developmental activity program.

(b) The general purposes and powers are to have and
to exercise all rights and powers conferred on non-profit
corporations under the laws of California, including the power
to contract, rent, buy or sell personal or real property,
provided, however, that 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.

(c) No substantial part of the activities of this
corporation shall consist of carrying on propaganda, or
otherwise attempting to influence legislation, and the cor-
poration shall not participate or intervene in any political
campaign (including the publishing or distribution of
statements) on behalf of any candidate for public office.

III

This corporation is organized pursuant to the
General Non-profit Corporation Law of the State of California.

This corporation does not contemplate pecuniary gain or profit to the members thereof and it is organized for non-profit purposes.

IV

The principal office for the transaction of the business of this corporation is located in the County of Orange, State of California.

V

The names and addresses of the persons who are to act in the capacity of directors until the selection of their successors are:

<u>Name</u>	<u>Address</u>
Dr. Ron Gray	26756 Valpariso Drive Mission Viejo, Ca. 92675
John Faulk	717 South Knott Anaheim, Ca. 92804
Phyllis Vaughn	25721 Santo Drive Mission Viejo, Ca. 92675
Dick Truxton	220 Cliff Drive, Apt. 2 Laguna Beach, California
L. Harold Bagby	26391 Via Logrono Mission Viejo, Ca. 92675
Diana de Rodeff	468 D. South Olive Orange, Ca. 92666

VI

The authorized number and qualifications of members of the corporation, the different classes of membership, if any, the property, voting and other rights and privileges of members, and their liability to dues and assessments and the method of collection thereof, shall be set forth in the bylaws.

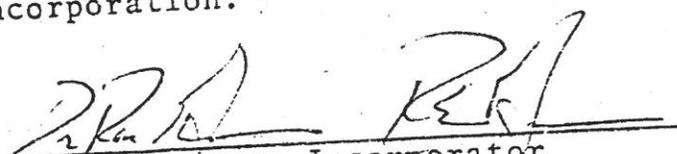
VII

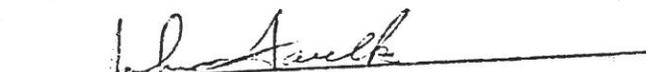
The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income

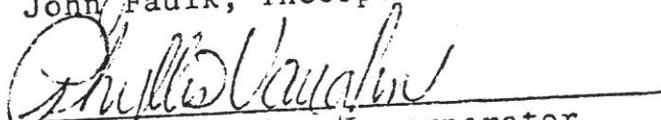
or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private persons. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501 (c)(3) of the Internal Revenue Code.

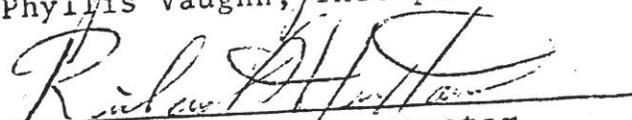
If this corporation holds any assets in trust, or the corporation is formed for charitable purposes, such assets shall be disposed of in such manner as may be directed by decree of the Superior Court of the County in which the corporation has its principal office, upon petition therefor by the Attorney General or by any person concerned in the liquidation, in a proceeding to which the Attorney General is a party.

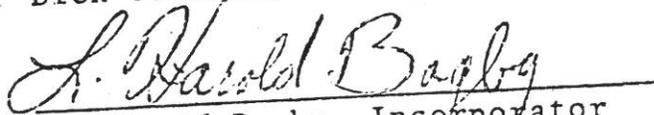
IN WITNESS WHEREOF, the undersigned, being the persons hereinabove named as the first directors, have executed these Articles of Incorporation.

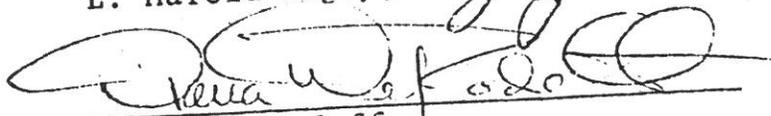

Dr. Ron Gray, Incorporator


John Faulk, Incorporator


Phyllis Vaughn, Incorporator


Dick Truxton, Incorporator

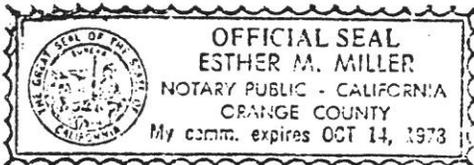

L. Harold Bagby, Incorporator


Diana de Rodeff

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

On this 24 day of June, 1975, before me,

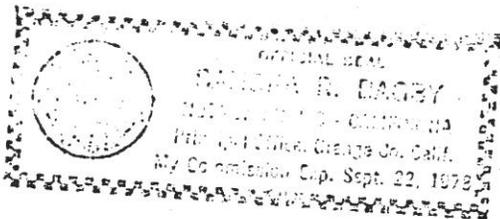
Esther M. Miller, a Notary Public for the State of California, personally appeared JOHN FAULK, known to me to be the person whose name is subscribed to the within Articles of Incorporation, and acknowledged to me that he executed the same.



Esther M. Miller

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

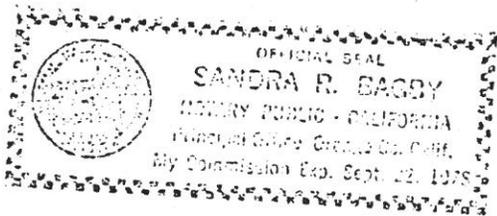
On this 30 day of June, 1975, before me,
Sandra R. Bagby, a Notary Public for the
State of California, personally appeared PHYLLIS VAUGHN,
known to me to be the person whose name is subscribed to
the within Articles of Incorporation, and acknowledged to
me that she executed the same.



Sandra R. Bagby

STATE OF CALIFORNIA)
)
COUNTY OF ORANGE) ss.

On this 25th day of June, 1975, before me, Sandra R. Bagby, A Notary Public for the State of California, personally appeared DICK TRUXTON, known to me to be the person whose name is subscribed to the within Articles of Incorporation, and acknowledged to me that he executed the same.



Sandra R. Bagby

VOCATIONAL VISIONS BYLAWS

ARTICLE I: NAME AND LOCATION

Section 1. Name

The name of the corporation shall be Vocational Visions, Inc. (The name of the corporation was officially changed from Saddleback Community Enterprises effective September 16, 1996.) The Board of Directors of the corporation may adopt any other name that the corporation is legally entitled to use to identify any of its divisions or operations.

Section 2. Location

The Board of Directors shall have full power and authority to fix or change the location of the principal offices of the corporation subject to the provisions of the Articles of Incorporation.

ARTICLE II: PURPOSES

The purposes of the corporation shall be those set forth in the Articles of Incorporation and no provisions of these Bylaws shall be construed to limit the power of the corporation to undertake any activity consistent with these purposes.

The mission of Vocational Visions is "Vocational Visions enhances our community by developing the talents of adults with Intellectual/Developmental Disabilities. We create pathways to employment, life-long learning, and social inclusion." (Revised and adopted 12/10/14.)

ARTICLE III: MEMBERSHIP

Section 1. Number of Members

The number of members shall be unlimited.

Section 2. Qualification and Method of Application for Membership

Any adult person shall be eligible for membership. The Board of Directors shall prescribe the method of making application for membership in the corporation.

Section 3. Classes of Membership

A. Active Members

Any person eligible for membership under the rules adopted by the Board of Directors may, upon the minimum payment of \$10.00 membership dues (revised and adopted 8/23/06), become a member of the corporation for the membership year for which dues have been paid. A copy of the list of members shall be provided to the Board of Directors.

B. Other Classes of Membership

The Board of Directors may establish other classes of honorary, sustaining or organization life memberships and provide rules and regulations for granting such memberships which may include any such category the Board may establish the amount of dues it deems appropriate.

Section 4. Purpose of Membership

The purpose of membership shall be:

1. To provide a broad base of community support for Vocational Visions
2. To become knowledgeable about programs and promote the mission of Vocational Visions.
3. To elect a Board of Directors
4. To assist in fund raising
5. To support a program of legislative advocacy for the improvement of services for the developmentally disabled.

Section 5. Privileges of Membership

Each active member as indicated in Section 3, A and B, shall be entitled to one vote on each measure that comes before the membership, including the election of the Board of Directors as indicated in Article V, Section 4 of these Bylaws.

Section 6. Term

Term of membership shall be from July 1 to June 30.

ARTICLE IV: MEETINGS OF THE MEMBERSHIP

Section 1. Annual meeting of the Membership

The annual meeting of the membership shall be held at the principal office of the corporation or any other place within a distance not to exceed 30 miles of the headquarters of the organization. The annual meeting shall be held during the fourth quarter of each fiscal year but prior to the June board meeting at a time and place to be designated by the Board of Directors.

Section 2. Special Meetings of the Membership

Special membership meetings may be called at any time by the Chairperson or by a quorum vote of the Board Executive Committee, or upon petition therefore in writing signed by at least fifteen per cent (15%) of the membership and filed with the Secretary of the corporation.

Section 3. Notice of Meetings

Notice of all annual and special meetings of membership shall be given to each active member either in person or by mail, addressed to the Latest address appearing on the corporation's books. All such notices shall be given before the meeting. Also the notice shall state the general nature of the business to be considered or acted upon at such meeting providing that nothing herein shall prevent any member from initiating from the floor at any annual meeting such motions or resolutions as may be in order and provided further that no business other than that specified in the notice shall be transacted at any special meeting.

Section 4. Quorum

The presence of the lesser of twenty (20) members or fifteen per cent (15%) of the total membership entitled to vote at any regular or special meeting shall constitute a quorum for the transactions of business and the election of directors.

Section 5. Method of Voting

There shall be no voting by proxy. Vote may be taken by voice, hand count, or written ballot at the discretion of the Chairperson. If by written ballot the Chairperson shall appoint a committee to count all ballots.

Section 6. Procedure

The rules contained in Robert's Rules of Order, Revised, shall govern the corporation (and the Board of Directors) in all cases to which they are applicable and in which they are not inconsistent with the Bylaws or the special rules of order of this corporation, provided that nothing herein shall abridge the right of members to initiate motions, proposals, and resolutions from the floor in the proper order of business at any annual meeting.

ARTICLE V: BOARD OF DIRECTORS

Section 1. Purposes and Powers

The corporation is governed by a Board of Directors. The purpose of the Board of Directors is to develop, plan and establish policies that will effectively carry out the purposes of the corporation. This overall purpose will involve the Board in an ongoing evaluation and planning process of the corporation's program with the Executive Director.

The Board will involve itself in an ongoing program of public education as to its operations. It will also be directly responsible for the planning and execution of a fund development program for the corporation. It will receive periodic progress reports from the Committees. It is understood that at all levels of planning and policy making, the Board considers input from the Executive Director, participants and their parents and community.

Without prejudice to such general powers, but subject to the same limitations, it is hereby expressly declared that the members of the Board Executive Committee shall have the following powers, to wit:

1. To carry out the policies and purposes of this corporation as set forth in the Articles of Incorporation and in these Bylaws, including the application of the property and funds of this corporation either as to principal or income, or both, to the purpose for which this corporation is incorporated.
2. To elect and when necessary remove any or all officers of this corporation, prescribe their powers and any duties providing they are not inconsistent with law, with the Articles of incorporation, or these Bylaws.
3. To conduct, manage and control the affairs and business of this corporation, and to make such rules and regulations therefore not inconsistent with the law, the Articles of Incorporation or these Bylaws, in accordance with the policy set down by the Board of Directors, as they may deem necessary.
4. To adopt and use the corporate seal of the corporation.
5. To provide adequate insurance for the property of this corporation and to insure this corporation against liability. The Board Executive Committee may provide for bonding of officers or the corporation and employees.
6. To designate the signatories of checks, drafts and/or other orders for the payment of money, notes or other evidence of indebtedness issued in the name of or payable by the corporation.

Section 2. Composition

The Board of Directors shall consist of not less than eleven (11) with the exact number to be determined by the resolution of the Board of Directors. The members of the Vocational Visions Board shall meet at least six (6) times annually. The Board members shall be broadly representative of the community, and shall include at least one parent representative and a client representative. . Board members must be members of the corporation.

Section 3. Election of Board Members

At each annual meeting, the slate of new Board members to be elected shall be presented and additional nominations shall be requested from the floor. If there is one or more nominations of willing candidates from the floor who are consistent with Article IV, Section 3, the Chairperson of the meeting shall supervise an election by secret ballot to fill the vacancies, with each member present having one (1) vote for each vacancy to be filled, with the right to cumulate those votes for one nominee or divide them among the nominees as such member desires. Those nominees receiving the highest number of votes shall be declared elected.

Section 4. Term of Office

All Board members shall serve for a term of two (2) years.

A Board member may serve as many terms as desired if elected by membership

Section 5. Interim Vacancies

A. A vacancy or vacancies on the Board of Directors shall be deemed to exist in case of death, disqualification, resignation or removal of any director or if the membership shall fail to elect the authorized number of Board members.

B. Such interim vacancies on the Board of Directors shall be filled by an election held by members of the Board Executive Committee. Each director so elected shall serve the unexpired term of the director causing the vacancy.

C. No reduction in the authorized number of directors shall have the effect of removing any director prior to the expiration of his or her term of office.

Section 6. Nominations

The Chairperson and the Executive Director shall, at least ninety (90) days prior to the annual membership meeting, appoint a Nominating Committee who will prepare a slate of candidates who have agreed to serve for the Board, along with a short biography for each candidate. The slate of candidates will be presented to the Annual Meeting to fill such vacancies as may occur at the time of the annual meeting. At least fifteen (15) days prior to the date of the annual meeting the nominees shall be presented to the Chairperson. Such slate shall be included in the notice of said meeting.

Section 7. Quorums

A quorum for the transaction of business on the part of the Board shall consist of six (6) or more members of the Board of Directors. In the event a quorum is not present at a duly called meeting, a number less than a quorum shall have power to adjourn the meeting to another time.

Section 8. Regular Meetings of the Board

Except as otherwise provided in these Bylaws, the Board of Directors shall determine the time and place for the holding of regular meetings of the Board.

In the case where a regular meeting is not scheduled within the timeframe of a deadline requiring a vote, voting via email or through telephone shall require the same quorum as with regular Board business. The Chairperson or Executive Director shall initiate this vote. The Chairperson shall immediately publish to all Directors the results of the vote and the names of those voting Board Members as well as their vote on the issue.

Section 9. Special Meetings

Special meetings of the Board for any urgent purpose shall be called at any time by the Chairperson or by the Secretary upon the request of three (3) members of the Board.

Section 10. Notice of Meetings

Notice of the time and place of regular and special meetings of the Board of Directors shall be given personally to the members orally or by telephone, mail or email.

Section 11. Notice of Adjourned Meeting

Notice of the time and place of holding an adjourned meeting shall be given to absent members if the time and place was set at the meeting so adjourned. A signed waiver of notice is to be obtained from all absent members. The minutes of the meeting must be approved by a majority of members.

Section 12. Waiver of Notice

The transactions of any meeting of the Board of Directors, however called or wherever held, shall be as valid as transactions at a meeting duly held after regular call and notice, providing a quorum be present and a written waiver of notice signed by the non-attending members consenting to holding such meeting. Approval of the Minutes will be signed by a majority of the members. All such waivers, consents or approval shall be filed with the Minutes of the meeting.

Section 13. Removal of Board Member

Any member of the Board who fails to attend four (4) Board meetings within any fiscal year will be sent a letter from the Board, requesting his/her intention re Board membership. The Board will review the response and make recommendation about maintaining membership or declaring membership removed.

Section 14. Exclusion and Conflict of Interest

No employee of Vocational Visions shall be eligible to become a Board member during the period of such employment.

No member of the Board of Directors shall be paid for goods and/or services rendered to the corporation, unless in special situations approved by the Board, the member provides them at or below market value as a service to the corporation.

The complaint of any person served, customer, staff, Board member, or any citizen which suggests a potential or existing conflict of interest shall be brought to the Chairperson of the Board of Directors, or to the Vice Chairperson, if the conflict relates to the Chairperson. It is the responsibility of that person to review the complaint, secure appropriate statements from all parties, and present the complaint to the rest of the members of the Board of Directors for resolution. Each member understands that the existence of a conflict of interest may be grounds for seeking that member's resignation. (Revised and Adopted 3/23/95)

ARTICLE VI: COMMITTEES

Section 1. Board Executive Committee

The Board Executive Committee consists of the Chairperson, Vice Chairperson, Secretary, and Treasurer. The Executive Committee shall meet as necessary at the request of the Chairperson of the Board in the furtherance of the purpose and business of the corporation.

Section 2. Standing Committees

A. Finance Committee

The purpose of this committee is to prepare and submit an annual budget in May of each year for the ensuing year and to review monthly financial statements and variance reports prior to presenting such reports to the board. The Finance Committee consists of the Board Executive Committee and any other interested board member(s).

B. Strategic Planning Committee

The purpose of this committee is to develop strategic plans and research the source of funds to implement these plans in order to fulfill the mission of the agency. The committee will regularly examine the ongoing needs and growth opportunities of the corporation and shall make proposals to direct resources commensurate with growth, and expansion opportunities, to the Board. A representative from the Executive Committee shall be a member of this committee.

In addition, they shall review strategic plans for achieving needed goals of the corporation and recommend a strategic plan to the Board of Directors.

C. Personnel Committee

Responsibilities:

1. To review personnel policies and keep them current.
2. To recommend to the Board ratification of changes in the policies when deemed necessary.
3. Review annually salaries and staffing requirements and make appropriate recommendations to the Finance Committee of the Board regarding appropriate costs and adjustments.
4. To review and adopt job descriptions.

D. Fund Development Committee

The Fund Development Committee's responsibilities include developing an annual plan for fund development including special projects, annual giving, fund raising events and others as designated by the Committee.

E. Audit Committee

The Audit Committee shall select and recommend a qualified accounting firm for board approval. The Audit Committee shall not have a member of the Finance Committee or the Executive Committee as a member.

F. Ad Hoc Committees (Membership as required)

There shall be such other committees as are established by appointment by the Chairperson of the Board.

ARTICLE VII: OFFICERS

Section 1. Officers

The officers of the corporation shall be the Chairperson, Vice Chairperson, Secretary and Treasurer. They shall serve on the Executive Committee.

Section 2. Election of Officers

The officers of the corporation shall be elected by the Board from its own membership at the June board meeting for the period of one (1) year.

Section 3. Removal of Officers

Any officer may be removed from his office by a vote of two-thirds (2/3) of the total membership of the Board at a regular or special meeting of the Board.

Section 4. Resignation of Officers

Any officer may resign at any time by giving written notice of his resignation to the Board or to the Chairperson.

Section 5. Vacancies

A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled by the Board.

Section 6. Chairperson

The duties of the Chairperson shall be as follows:

- A. Assist in preparation of agendas for, and preside over, meetings of the membership and of the Board of Directors.
- B. Upon proper authorization, sign all promissory notes, deeds, bonds and other instruments on behalf of the corporation, and to sign all contracts or other obligations entered into by this corporation. This power may be delegated to other officers or to the Executive Director only upon the approval of the Board.
- C. Assume such other powers, consistent with his office, as may be conferred upon him by the Board of Directors, the Board Executive Committee or by these Bylaws.
- D. Act as ex-officio member of all committees, with the exception of the Nominating Committee.

Section 7. Vice Chairperson

In the absence or disability of the Chairperson, the Vice Chairperson shall perform all the duties of the Chairperson, and when so acting shall have all the power of, and be subject to all the restrictions upon, the Chairperson. The Vice Chairperson shall have such other powers and perform such other duties as from time to time may be prescribed for him respectively by the Board Executive Committee.

Section 8. Secretary

The Secretary shall keep, or cause to be kept, a Book of Minutes at the principal office, or such other place as the Board of Directors may order, of all meetings of directors and members, with the time and place of holding, whether regular or special and if special, the notice thereof given, how authorized, the names of those present at the Board of Directors meetings and the Committee meetings, and the proceedings thereof.

The Secretary shall keep, or cause to be kept at the principal office or such other place as the Board may determine, all books, records and papers of the corporation and shall have official custody thereof. The Secretary shall keep an accurate list of all active members and the status thereof. The Secretary will work with the other Board members and company employees in the preparation of the Annual Report of the corporation's business. The Secretary shall have custody of the corporate seal of the corporation.

The Secretary shall give or cause to be given all notices of meetings of members and directors as required by these Bylaws or by law to be given.

The Secretary shall receive all applications for membership in this corporation and shall receive, on behalf of the corporation, all notices and other legal papers required by law or by these Bylaws to be served upon the corporation or the Board of Directors.

Section 9. Treasurer

The Treasurer shall have the responsibility for the funds and securities of the corporation. The Treasurer, along with the accountant, shall keep and maintain, or cause to be kept and maintained, accurate and adequate accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital and surplus. The Treasurer can prepare, or cause to be prepared, the annual financial report of the corporation and shall prepare, or cause to be prepared, the annual budget of the corporation.

The Treasurer shall sign, with the Chairperson or other officer designated by the Board, all promissory notes, bonds or instruments evidencing indebtedness or financial obligations of the corporation. The Chairperson may designate alternates.

Section 10. Other Powers

The Board shall have the power to employ such corporate employees as shall be deemed necessary to the operation the corporation.

ARTICLE VIII: FISCAL YEAR

The fiscal year of the corporation shall be from July 1 to June 30 of the year next following.

ARTICLE IX: ANNUAL AUDIT

The Board Executive Committee shall direct the Audit Committee to engage a qualified accounting firm to audit its books and prepare an annual report.

ARTICLE X: DISSOLUTION

Section 1. Method of Dissolution

The corporation may be dissolved by vote of three-fourths (3/4) of the voting membership of the corporation voting in person or by mail at a special meeting or at any regular meeting, provided that notice thereof con - the proposal of dissolution.

Section 2. Distribution of Assets

Upon such dissolution, duly authorized, and upon completion of all activities necessary to terminate the affairs of the corporation, and after paying or adequately providing for the debts and obligations of the corporation, the directors shall assign, set over, transfer and distribute all of the remaining property and funds then held to an institution organized as a nonprofit California corporation and eligible to receive said property and funds in accordance with the Articles of incorporation.

ARTICLE XI : AMENDMENTS

Section 1. Amendment by Directors

These Bylaws may be amended by the approval of a two-thirds (2/3) majority of the total membership of the Board of Directors at any regular or special meeting of the Board, provided a copy of the proposed amendment has been presented or mailed to each member of the Board of Directors not less than twenty (20) days prior to the meeting at which the amendment is to be considered.

Section 2. Amendment by Membership

The membership shall have power to amend these Bylaws and shall be governed by the following procedures:

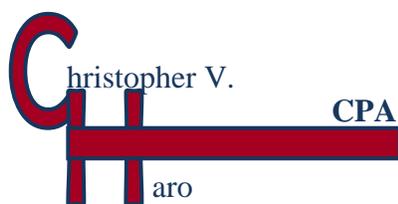
- A. On written petition to the Secretary and signed by twenty per cent (20%) or more of the members of the corporation, a proposal for amendment or amendments shall be submitted to the next regular or special membership meeting of the corporation. Full and fair discussion of the proposed amendment or amendments shall be permitted at such meeting and if the proposal is approved, the Secretary shall be instructed to draw up or cause to be drawn up the proposed Bylaws or amendments thereto.
- B. Within twenty (20) days after said meeting, a copy of the proposed amendment or amendments in a ballot form shall be mailed to each voting member. Members shall vote upon said proposed amendment or amendments mailing or delivering the ballot to the office of the corporation within fifteen (15) days. Except where a greater majority is required by these Bylaws, approval of two-thirds (2/3) of those voting shall be required to amend any provision of these Bylaws.

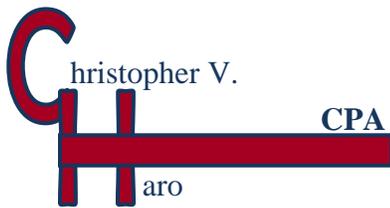
Revised and Adopted by Board of Directors January 28, 1993
 Article II Revised and Adopted 3/23/95
 Article V, Section 14 Revised and Adopted 3/23/95
 Name changed to Vocational Visions 9/96
 Revised and Adopted 7/25/03
 Article IX revised and adopted 1/26/05
 Article III, Section 3A Revised and Adopted 8/23/06
 Article V, Section 8, Article VI, Section 2.D, and Article VII, Section 3 Revised and Adopted 9/22/10
 Article V, Section 8 Revised and Adopted 9/28/11
 Article II Revised and Adopted 12/10/14
 Article III, Section 3 Revised February 2015
 Article III Section 4.2 Revised February 2015
 Article IV Section 1 Revised February 2015
 Article V, Sections 1, 2, 4, & 14 Revised February 2015
 Article VI, Sections 1, 2A, 2B, and 2C Revised February 2015
 Article VII Section 2 Revised February 2015
 Article IV, Section 5, Revised May 2015
 Article V, Sections 2, 7, 9, & 13, Revised May 2015
 Article VI, Section 2A, Revised May 2015

VOCATIONAL VISIONS
Financial Statements
(with Independent Auditors' Report Thereon)
June 30, 2015



VOCATIONAL VISIONS
Financial Statements
(with Independent Auditors' Report Thereon)
June 30, 2015





Board of Directors
Vocational Visions
Mission Viejo, California

INDEPENDENT AUDITORS' REPORT

Report on Financial Statements

We have audited the accompanying financial statements of Vocational Visions (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

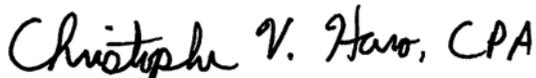
Opinion

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

Board of Directors
Vocational Visions
Mission Viejo, California
Page Two

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2015 on our consideration of Vocational Visions' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Vocational Visions' internal control over financial reporting and compliance.


Christopher V. Haro, CPA.

La Mirada, CA
September 10, 2015

VOCATIONAL VISIONS
Statement of Financial Position
June 30, 2015

Assets

Current Assets:	
Cash and cash equivalents	\$ 1,668,518
Accounts receivable, net of allowance for doubtful accounts of \$10,000 at June 30, 2015	1,057,114
Grants receivable	5,036
Promises to give	345
Prepaid expenses	78,622
Investments	49,989
Total current assets	2,859,624
Land, Building, and Equipment, net of Accumulated Depreciation	2,935,536
Other Assets:	
Bond issuance costs, net of accumulated amortization	111,528
Bond reserve fund	175,736
Prepaid mortgage insurance	111,313
Deposits	35,560
Total other assets	434,137
Total assets	\$ 6,229,297
<u>Liabilities and Net Assets</u>	
Current Liabilities:	
Accounts payable	\$ 103,721
Accrued liabilities	405,227
Current portion of long-term debt	65,000
Total current liabilities	573,948
Long-term Liabilities:	
Long-term debt, net of current portion	2,004,583
Total liabilities	2,578,531
Net assets:	
Unrestricted	3,624,172
Temporarily restricted	20,274
Permanently restricted	6,320
Total net assets	3,650,766
Total liabilities and net assets	\$ 6,229,297

See accompanying notes to financial statements.

VOCATIONAL VISIONS
Statement of Activities
Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
Operating revenue and other support:			
Rehabilitation and fee income	\$ 6,329,870	-	\$ 6,329,870
Productions sales	182,662	-	182,662
Customer fees - offsite	341,990	-	341,990
Transportation	52,440	-	52,440
Donations	386,297	36,597	422,894
United Way	5,811	-	5,811
Program income	27,214	-	27,214
Membership dues	17,552	-	17,552
Government grants	23,978	-	23,978
Interest income	3,289	-	3,289
Other income	80,830	-	80,830
Special events, net of direct donor benefit costs of \$40,560	<u>98,875</u>	<u>-</u>	<u>98,875</u>
Subtotal	<u>7,550,808</u>	<u>36,597</u>	<u>7,587,405</u>
Net assets released from restrictions:			
Adult Development Program	567	(567)	-
Clubhouse	2,069	(2,069)	-
Massage Therapy	4,876	(4,876)	-
Motor vehicles	<u>51,271</u>	<u>(51,271)</u>	<u>-</u>
Total operating revenue and other support	<u>7,609,591</u>	<u>(22,186)</u>	<u>7,587,405</u>
Expenses:			
Program services	<u>6,889,270</u>	<u>-</u>	<u>6,889,270</u>
Supporting services:			
Management and general	494,983	-	494,983
Fundraising	<u>106,195</u>	<u>-</u>	<u>106,195</u>
Subtotal supporting services	<u>601,178</u>	<u>-</u>	<u>601,178</u>
Total expenses	<u>7,490,448</u>	<u>-</u>	<u>7,490,448</u>
Increase (decrease) in net assets	<u>119,143</u>	<u>(22,186)</u>	<u>96,957</u>

See accompanying notes to financial statements.

VOCATIONAL VISIONS
Statement of Activities (continued)
Year Ended June 30, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Net Assets at June 30, 2014	\$ 3,505,029	42,460	6,320	\$ 3,553,809
Increase (Decrease) in Net Assets	<u>119,143</u>	<u>(22,186)</u>	<u>-</u>	<u>96,957</u>
Net Assets at June 30, 2015	<u>\$ 3,624,172</u>	<u>\$ 20,274</u>	<u>\$ 6,320</u>	<u>3,650,766</u>

See accompanying notes to financial statements.

VOCATIONAL VISIONS
Statement of Functional Expenses
Year Ended June 30, 2015

	Program Service Expenses					
	Work Activity Program	Emeritus	Supported Employment	Health Related Services	Day Training Activity Program	Adult Development Program
Salaries and related expenses:						
Salaries and benefits - staff	357,020	682,498	554,862	859,460	803,309	897,443
Salaries and benefits - clients	<u>77,111</u>	<u>3,200</u>	<u>184,931</u>	<u>796</u>	<u>-</u>	<u>36,214</u>
Total salaries and related expenses	<u>434,131</u>	<u>685,698</u>	<u>739,793</u>	<u>860,256</u>	<u>803,309</u>	<u>933,657</u>
Other expenses:						
Auto expense	3,569	8,210	2,205	8,293	5,046	49,039
Amortization	3,113	100	1,305	100	100	301
Commissions	8,882	-	12,500	-	-	1,500
Computer charges	1,158	2,673	4,510	3,668	3,522	2,471
Contract labor	7,183	38,887	7,878	122,374	86,825	7,489
Critical skills model	-	4,727	72	907	3,911	3,806
Dues and subscriptions	4,857	2,564	3,660	2,758	2,529	2,580
Health insurance	34,135	59,094	31,648	87,500	77,081	91,180
Workers' compensation insurance	15,948	33,372	159,192	42,229	39,515	49,225
Fire and liability insurance	12,369	5,684	5,187	5,684	5,684	1,197
Vehicles insurance	1,351	7,037	1,693	5,904	4,163	24,823
Mortgage insurance	3,106	100	1,302	100	100	301
Interest	38,935	15,973	8,985	15,973	15,974	3,993
Marketing	428	294	-	-	-	11
Meetings and conferences	-	-	-	-	-	-
Mileage reimbursement	-	662	28,214	1,118	99	36,097
Miscellaneous expense	6,880	6,166	5,856	5,455	2,941	4,157
Office administration	4,323	2,823	3,177	2,986	2,552	2,468
Payroll taxes	25,886	55,820	61,082	70,016	65,314	67,350
Postage	1,192	403	616	403	377	530
Professional fees	-	-	-	-	-	-
Repairs and maintenance - building	21,904	29,740	9,243	29,303	29,235	2,301
Repairs and maintenance - vehicles	6,709	13,664	7,337	13,731	11,389	21,824
Supplies	8,125	15,716	10,584	39,299	16,466	1,789
Taxes	629	56	195	56	57	45
Telephone	1,557	3,299	5,823	3,667	3,261	6,009
Training	130	1,916	527	2,367	2,288	1,221
Travel	-	80	-	80	80	-
Utilities	<u>22,802</u>	<u>15,221</u>	<u>9,562</u>	<u>15,221</u>	<u>15,221</u>	<u>2,209</u>
Total other expenses	<u>235,171</u>	<u>324,281</u>	<u>382,353</u>	<u>479,192</u>	<u>393,730</u>	<u>383,916</u>
Total expenses before depreciation	<u>669,302</u>	<u>1,009,979</u>	<u>1,122,146</u>	<u>1,339,448</u>	<u>1,197,039</u>	<u>1,317,573</u>
Depreciation (Note 3)	<u>39,610</u>	<u>30,145</u>	<u>18,139</u>	<u>60,949</u>	<u>23,246</u>	<u>29,609</u>
Total expenses	<u>708,912</u>	<u>1,040,124</u>	<u>1,140,285</u>	<u>1,400,397</u>	<u>1,220,285</u>	<u>1,347,182</u>

See accompanying notes to financial statement

Supporting Services						
Clubhouse	Subtotal	General and Administrative	Fundraising	Subtotal	Total	
18,008	4,172,600	285,394	71,419	356,813	4,529,413	Salaries and related expenses:
-	302,252	-	-	-	302,252	Salaries and benefits - staff
18,008	4,474,852	285,394	71,419	356,813	4,831,665	Salaries and benefits - clients
						Total salaries and related expenses
-	76,362	-	-	-	76,362	Other expenses:
-	5,019	557	-	557	5,576	Auto expense
-	22,882	-	-	-	22,882	Amortization
-	18,002	673	-	673	18,675	Commissions
-	270,636	100,701	10,855	111,556	382,192	Computer charges
-	13,423	-	-	-	13,423	Contract labor
-	18,948	346	154	500	19,448	Critical skills model
-	380,638	8,927	517	9,444	390,082	Dues and subscriptions
882	340,363	8,828	1,371	10,199	350,562	Health insurance
-	35,805	2,217	-	2,217	38,022	Workers' compensation insurance
-	44,971	-	-	-	44,971	Fire and liability insurance
-	5,009	557	-	557	5,566	Vehicles insurance
-	99,833	11,093	-	11,093	110,926	Mortgage insurance
-	733	7,665	7,060	14,725	15,458	Interest
-	-	1,998	-	1,998	1,998	Marketing
32	66,222	764	194	958	67,180	Meetings and conferences
746	32,201	3,650	1,220	4,870	37,071	Mileage reimbursement
62	18,391	2,052	4,233	6,285	24,676	Miscellaneous expense
1,563	347,031	25,633	6,338	31,971	379,002	Office administration
44	3,565	326	3,248	3,574	7,139	Payroll taxes
-	-	12,715	-	12,715	12,715	Postage
210	121,936	3,906	(826)	3,080	125,016	Professional fees
-	74,654	1,042	151	1,193	75,847	Repairs and maintenance - building
10,024	102,003	1,367	(134)	1,233	103,236	Repairs and maintenance - vehicles
-	1,038	83	-	83	1,121	Supplies
514	24,130	2,358	-	2,358	26,488	Taxes
-	8,449	618	395	1,013	9,462	Telephone
-	240	897	-	897	1,137	Training
-	80,236	4,086	-	4,086	84,322	Travel
-	-	-	-	-	-	Utilities
14,077	2,212,720	203,059	34,776	237,835	2,450,555	Total other expenses
32,085	6,687,572	488,453	106,195	594,648	7,282,220	Total expenses before depreciation
-	201,698	6,530	-	6,530	208,228	Depreciation (Note 3)
32,085	6,889,270	494,983	106,195	601,178	7,490,448	Total expenses

See accompanying notes to financial statement

VOCATIONAL VISIONS
Statement of Cash Flows
Year Ended June 30, 2015

Cash flows from operating activities:	
Change in net assets	\$ 96,957
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:	
Depreciation and amortization	213,804
Gain on sale of property and equipment	(1,490)
Decrease (increase) in accounts receivable	(154,315)
Decrease (increase) in grants receivable	(208)
Decrease (increase) in prepaid expenses	(51,178)
Decrease (increase) in prepaid mortgage insurance	5,565
(Decrease) increase in accounts payable	31,013
(Decrease) increase in accrued liabilities	<u>89,603</u>
Net cash provided by (used for) operating activities	<u>229,751</u>
Cash flows from investing activities:	
Purchase of property & equipment	(180,135)
Disposition of property & equipment	5,791
Sales of investment	45,000
Purchases of investment	(46,001)
Deposit refunds (payments)	<u>(19,299)</u>
Net cash provided by (used for) investing activities	<u>(194,644)</u>
Cash flows from financing activities:	
Principal payments of debt	<u>(60,417)</u>
Net cash provided by (used for) financing activities	<u>(60,417)</u>
Increase (decrease) in cash and cash equivalents	(25,310)
Cash and cash equivalents at beginning of year	<u>1,693,828</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,668,518</u></u>
<u>Supplemental disclosure of cash flow information:</u>	
Cash paid for interest expense	<u>\$ 110,926</u>

See accompanying notes to financial statements.

VOCATIONAL VISIONS

Notes to the Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies

The significant accounting policies of Vocational Visions (VV) are presented to assist in the understanding of VV's financial statements. The financial statements and notes are representations of VV's management, who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

(a) Organization and Sources of Revenues

Vocational Visions (VV) is a California nonprofit corporation located in Mission Viejo, California. VV operates as a licensed facility for the purpose of providing programs in Southern California to serve the vocational, economic, and social potential of persons with developmental disabilities, and to promote the life potential of full community inclusion. VV was incorporated in 1975 and was known as Saddleback Community Enterprises until September 1996 when it officially changed its name to Vocational Visions. Current programs include:

Work Activity Program – Provides work assessment, vocational training, employment, counseling and encouragement.

Emeritus – Provides daily fine arts curriculum designed to promote personal growth and development, skill acquisition and community integration.

Supported Employment and Direct Placement – Supported employment provides placement, training, supervision, job development, and ongoing support for clients at various businesses within the community with the goal of enabling work independence. Direct placement is a reimbursement program to assist in providing placement, training and vocational rehabilitation services for clients.

Health Related Services – Provides instruction in activities of daily living while meeting the social and medical needs of those whose health is fragile.

Day Training Activity Center – Provides on-site and community activities in recreation and leisure and provides instruction in daily living skills and behavior management.

Adult Development Program – Provides community based programming with a strong work component and community awareness and integration aspect.

Clubhouse – Provides a safe and friendly place for people with developmental disabilities to enjoy the company of their friends in a comfortable social and recreational setting.

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies. (Continued)

(b) Basis of Accounting and Revenue Recognition

Most of VV's revenues are derived from providing services under fixed fee billings to the Regional Center of Orange County and the California Department of Rehabilitation. The revenue is recognized as services are performed and billed.

(c) Financial Statement Presentation

VV reports information regarding contributions and support received in its statements of financial position and activities according to three classes of net assets based upon the existence or absence of donor-imposed restrictions:

Unrestricted Net Assets – Contributions that are considered to be available for unrestricted use.

Temporarily Restricted Net Assets – Contributions received that are restricted by donors for a specific time period or purpose. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Assets that contain donor imposed restrictions requiring that the principal be invested in perpetuity and that only the income be used. Income earned on these assets may be unrestricted or temporarily restricted, depending upon the donor imposed restrictions.

When donor restrictions on contributions are satisfied in the same period as the receipts of the contribution, VV reports both the revenue and the related expense in the unrestricted net asset category.

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies. (Continued)

Cash and Cash Equivalents

- (d) VV considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash.

(e) Property, Furniture and Equipment

Fixed assets are stated at cost or, if donated, at the approximate fair value on the date of donation. Major renewals and betterments are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building and improvements	10-30 years
Production equipment	5-7 years
Office furniture and equipment	5-7 years
Motor vehicles	5 years
Computer equipment	5-7 years

(f) Impairment of Long-Lived Assets

VV's long-lived assets include property and equipment. In accordance with ASC 360, *Property, Plant, and Equipment*, long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the expected future cash flow from the use of the asset and its eventual disposition is less than the carrying amount of the asset, an impairment loss is recognized and measured using the fair value of the related asset. As of June 30, 2015, VV did not identify any material impairment of its long-lived assets.

(g) Investments

Investments are composed of certificates of deposit and municipal bonds with maturities of more than three months and are carried at cost, which approximates fair value.

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies. (Continued)

(h) Fair Value of Financial Instruments

VV follows guidance issued by the ASC 820 *Fair Value Measurements*, which establishes a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. This guidance establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair values into Levels 1, 2, and 3.

Level 1 inputs consist of unadjusted quoted prices in active markets for identical instruments and have the highest priority. Level 2 inputs include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or inputs other than quoted prices that are directly or indirectly observable. Level 3 inputs are unobservable and are given the lowest priority.

VV's financial instruments, including cash and cash equivalents, grants receivable, and accounts payable and other accrued expenses are carried at cost, which approximates fair value because of the short-term nature of these instruments and are considered level 1. Investments are considered level 2. VV records its inventory at fair value on the date of donation based on values provided by the donors. These inputs are based on observable inputs of similar assets and are considered level 3 for the year ended June 30, 2015.

(i) Restricted and Unrestricted Revenue and Support

In accordance with ASC 958-605, contributions received are categorized as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

All support that is restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Grant contract funds received from U.S Department of Housing and Urban Development, the State of California, and various other grantor agencies are reported as exchange transactions and are recognized as the related expenses are incurred.

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies. (Continued)

(j) Functional Expense Allocations

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Certain costs have been allocated among the programs, supported services, and fundraising activities benefited.

(k) Accrued Vacation

VV's policy is to record accumulated vacation when earned. As of June 30, 2015, the accrued vacation liability was \$139,336.

(l) Income Taxes

VV is exempt from Federal Income taxes under Internal Revenue Code Section 501(c)(3) and from California income or franchise taxes under Revenue and Taxation Code Section 23701d.

VV's informational returns for the years ended June 30, 2012 and subsequent remain open for examination by the Internal Revenue Service. The returns for California, VV's only state jurisdiction, remain open for examination by California's tax authorities for the years ended June 30, 2011 and subsequent.

(m) Use of Estimates

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

(n) Accounts receivable

Accounts receivable represent amounts billed for program services that have not yet been collected. Management determines allowances for doubtful account receivable based on historical write-off experiences, current economic trends, and the ability to pay outstanding balances. A \$10,000 allowance for doubtful accounts was provided for at June 30, 2015.

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies. (Continued)

(o) Donated services and supplies

VV receives a substantial amount of donated services from unpaid volunteers who assist in fund-raising, special events, and program services. No amount has been reported in the financial statements for these donated services by volunteers because the services do not meet the reporting requirements of ASC 958, *Not-for-Profit Entities*.

Donated materials have been included in the accompanying financial statements at estimates of market value to measure the value of such materials.

(2) Restricted Net Assets

VV receives donations restricted for specific purposes. Restricted funds at June 30, 2015 was as follows:

Temporarily restricted:

Clubhouse	\$ 65
Massage Therapy	<u>20,209</u>
Total temporarily restricted net assets	<u>\$ 20,274</u>
Permanently restricted endowment fund	<u>\$ 6,320</u>

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

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(3) Property, Furniture and Equipment

Balances and related accumulated depreciation at June 30, 2015 are as follows:

Land	\$ 998,539
Building and improvements	2,944,750
Furniture and equipment	623,359
Vehicles	<u>824,262</u>
Total land, building, and equipment	5,390,910
Accumulated depreciation	<u>(2,455,374)</u>
	<u>\$ 2,935,536</u>

(4) Line of Credit

VV has a revolving line of credit arrangement, originally dated September 19, 2002, with Pacific Western Bank (the Bank). Borrowing under the line are due on demand or, if no demand is made, on February 5, 2016 with maximum borrowings of \$200,000. Borrowings bear interest (payable monthly) at 1.0% over the Bank's Base Rate, but not less than 5% and are collateralized by a security in all of VV's tangible and intangible personal property. Management believes VV was in compliance with the various covenants and conditions of the line of credit agreement as of June 30, 2015. There were no outstanding balances on the line of credit as of June 30, 2015 and no borrowings were made during the years ended June 30, 2015.

(5) Long-term Debt

On July 1, 2010, the California Health Facilities Financing Authority (CHFFA) issued \$2,370,000 of variable rate Series A revenue bonds on behalf of VV. CHFFA used most of the proceeds of the bonds to pay off the outstanding balance of the prior trust deed note (\$1,774,276). In addition, portions of the proceeds were deposited into a bond reserve fund (\$175,736), used to pay the cost of issuing the bonds (\$147,577), to pay mortgage insurance (\$139,141), and to finance building repairs (\$78,012). The bonds issuance costs are being amortized using the straight line method over the life of the bonds and are stated net of accumulated amortization of \$36,109 at June 30, 2015, respectively. Prepaid insurance is being amortized over the life of the bonds using the straight line method.

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(5) Long-term Debt (Continued)

Long-term debt at June 30, 2015 is comprised of the following:

2010 Series A revenue bonds, interest payable monthly at a variable rate averaging 5.2%, principal due annually in varying amounts through June 2035; collateralized by a deed of trust on land and buildings. The loan agreement contains certain financial covenants and conditions. As of June 30, 2015, management believes VV was in compliance with the financial covenants and conditions.

Aggregate maturities are as follows:

<u>Year ending June 30:</u>		<u>Totals</u>
2016	\$	65,000
2017		65,000
2018		70,000
2019		70,000
2020		75,000
Thereafter		<u>1,724,583</u>
Totals		<u>2,069,583</u>
Less current portion		<u>(65,000)</u>
Long-term portion	\$	<u>2,010,583</u>

(6) Lease Obligations

Operating leases

VV leases two copiers and eleven automobiles with five-year terms, terminating between June 1, 2017 and June 1, 2020. Rent expense was \$25,866 under these leases during the year ended June 30, 2015. Future minimum rental obligations under the leases are as follows:

Year ending June 30:

2016	\$	49,839
2017		49,839
2018		43,511
2019		43,511
2020		<u>21,864</u>
Total future minimum lease payments	\$	<u>208,564</u>

VOCATIONAL VISIONS

Notes to the Financial Statements

(Continued)

(7) Special Events

VV organizes its annual special event, an Enchanted Evening, to raise funds for its programs. The gross and net revenues from this event are as follows for the year ending June 30, 2015:

Fees and contributions	\$	139,435
Less costs of direct benefits to donors		<u>40,560</u>
Revenue, net	\$	<u>98,875</u>

(8) Retirement Plan

Until it was terminated effective November 6, 2012, VV maintained a 403(b) tax deferred retirement plan. All employees were eligible to participate in the plan. According to the plan provisions, total employees and employer contributions for the year for each eligible employee could not exceed the lesser of the maximum allowed by the IRS or 100% of employee compensation for the year (including salary-reduction contributions). VV did not make any employer matching contribution during the years ended June 30, 2015.

(9) Concentrations and Contingencies

The Regional Center of Orange County and the California Department of Rehabilitation accounted for approximately 92% of accounts receivable and approximately 84% of total revenues as of and for the year ended June 30, 2015, respectively. A discontinuance of funding by either agency would have a material adverse affect on VV and could potentially result in the inability of VV to continue to operate. However, management is not presently aware of any current or future material funding changes.

Under the Dodd-Frank Wall Street Reform and Consumer Protection Act, deposits of up to \$250,000 at FDIC-insured institutions are covered by FDIC insurance. At times, deposits may be in excess of the FDIC insurance limits; however, management does not believe VV is exposed to any significant related credit risk.

As of June 30, 2015, VV is involved in a litigation matter in which the plaintiff is seeking a settlement in the amount of \$2.8M. VV's counsel confirmed that the possibility of an unfavorable outcome could not be determined, and range of loss could not be reasonably estimated at this time.

VOCATIONAL VISIONS

Notes to the Financial Statements

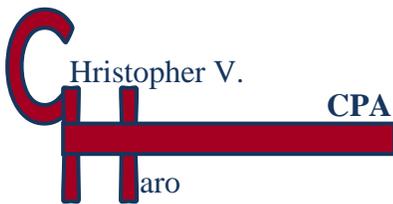
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(10) Compliance with Laws and Regulations

By accepting sub-recipient funds from the various federal grantor agencies, VV is required to comply with certain laws and regulations provided for under the respective grant agreements. Management believes that it has complied with such laws and regulations.

(11) Subsequent Events

Management has evaluated subsequent events through September 10, 2015, the date the financial statements were available to be issued.



Board of Directors
Vocational Visions
Mission Viejo, California

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Vocational Visions (VV), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise VV's basic financial statements, and have issued our report thereon dated September 10, 2015.

Internal Control Over Financial Reporting

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

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

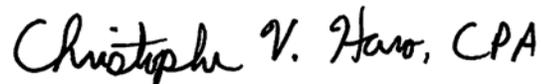
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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


Christopher V. Haro, CPA.

La Mirada, California
September 10, 2015