RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

November 17, 2025

ADDENDUM NO: 1

for

RFP #1480 – Independent Audit Services

The following changes, additions, deletions, or corrections shall become a part of the RFP documents for the services named above and all other conditions shall remain the same.

1. **Question:** Are fiscal services centralized or are the accounting functions separate, and records kept at the individual colleges? Would audit requests be filtered through a central team or be coordinated with each of the colleges?

Answer: Majority of the accounting functions are centralized at the District Office. Accounting of the auxiliary services (such as bookstore, parking, business office) are performed by the Colleges. For the financial statement audit and single audit, audit requests are handled by the District Office. For the State Compliance audit, audit requests are addressed by the Colleges.

2. **Question**: Are student services centralized (student financial aid) or is this function separate to each individual college?

Answer: Separate to each college.

3. **Question:** In the RFP you mentioned that the anticipated schedule would include interim in mid-May and final during mid-September. For the interim audit procedures, does this timing include both interim financial statement audit work and interim SFA testing?

Answer: The interim audit for the financial statement audit is scheduled for May. The state compliance audit is scheduled for June. Then, year-end audit is scheduled for September.

4. **Question:** The RFP mentioned a mid-September start date for the audits. When do you have final (pre-GASB 25 conversion) trial balances ready for the year-end audits for the District and Foundations, respectively?

Answer: By early to mid-August.

5. **Question:** The RFP mentioned test work can be a combination of onsite and/or remote. Do you have a preference?

Answer: No preference. However, we do recommend for the auditors to be onsite to meet the District Accounting team at least once during the interim audit and once during the year-end audit.

6. **Question:** Please clarify the nature of the custodial funds reported by the district, including the types of activities or entities for which these funds are held.

Answer: RSCCD is the fiscal agent of the California Community College Chancellor's Office (CCCCO). RSCCD performs accounts payable functions on behalf of CCCCO.

7. **Question:** Is a draft of the SCC Foundation financial statements available yet (we did not see this attached with the other drafts in the November board agenda)? If so, please provide.

Answer: It is not available yet. However, here is the link to the prior year financial statements: Santiago Canyon College Foundation 2024 Final Financial Statements

8. **Question:** What is the typical timeline for tax preparation and filing for each of the Foundations?

Answer: Ideally on or before November 15th following each fiscal year-end as indicated in the RFP.

9. **Question:** Please provide copies of your most recent filed Form 990s for each of the three Foundations.

Answer: Please see Attachment "A".

10. **Question:** Can you please confirm whether the 35-page limit applies to the total proposal content only, or items such as the cover page, table of contents, resumes, and required forms are excluded from the page count?

Answer: The 35-page limit should include the cover page, and table of contents. Resumes and other required documents do not apply to the limit.

11. **Question:** In what ways can your previous audit experience be improved?

Answer: These do not represent changes from the prior audit, but we do expect timely delivery of audit services, clear communication on audit status and any issues identified, and thorough technical guidance when implementing new GASB pronouncements.

12. **Question:** What is the reason for the RFP? Is the current audit firm invited to bid in the RFP or are you requiring rotation?

Answer: Board Policy requirement. Yes, the current audit firm was invited to bid.

13. **Question:** How many adjustments were there in the last audited fiscal year, if any, and that were the nature of those?

Answer: Two. 1) to book additional revenues distributed by the State in July2025 which is normally distributed in February of the following year, and 2) to book an adjustment in compensated absences liability to comply with GASB 101.

14. Question: Do you anticipate changes in federal funding in the next fiscal year?

Answer: No, other than changes related to decisions made at the Federal government by the current administration.

15. **Question:** Are there system conversions or other significant internal control change anticipated in the next fiscal year?

Answer: None.

16. **Question:** What does value look like to you for this engagement?

Answer: Thorough audit for a reasonable audit fee, along with what's mentioned in question #11.

17. **Question:** Can you provide prior year fees?

Answer: Please refer to this link to the January 17, 2023 Board of Trustees meeting: <u>Featured - Rancho Santiago Community College District BoardDocs® Plus</u> and search for Eide Bailly. Please also see below summary.

| District Entity | 2022-23 | 2023-24 | 2024-25 |
|------------------------------------|-----------|-----------|-----------|
| District Audit | \$104,100 | \$108,100 | \$112,100 |
| Rancho Santiago CCD Foundation | \$5,500 | \$5,800 | \$6,100 |
| Santiago Canyon College Foundation | \$11,500 | \$11,900 | \$12,300 |
| Santa Ana College Foundation | \$13,500 | \$14,000 | \$14,500 |
| Total Cost | \$134,600 | \$139,800 | \$145,000 |

18. **Question:** Can you provide the number of auditors and the time periods of when interim and final fieldwork were performed?

Answer: We could not determine with certainty, as the previous audits were mostly performed remotely. When the audit team was onsite, there were four (4) auditors.

19. **Question:** Have there been recent changes in key personnel in any of the department's accounting/finance functions or are there changes known for the future (retirements)?

Answer: Assistant Vice Chancellor of Fiscal Services will retire July 2026. No other recent changes.

END OF ADDENDUM NO: 1

| Proposers shall acknowledge receipt of this Addendum by signing below and returning proposal. Failure to acknowledge receipt of this Addendum may result in the disquality proposal. | |
|--|---|
| Name of Firm: | |
| Authorized Signature: | - |
| Print Name: | - |
| Title: | _ |
| Date: | |

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

Linda Melendez

Director, Purchasing Services



April 22, 2025

Rancho Santiago Community College District Foundation 2323 N Broadway Santa Ana, CA 92706

Rancho Santiago Community College District Foundation:

Included are the 2023 Exempt Organization returns, as follows...

2023 Form 990

2023 California Form 199

2023 California Form RRF-1

2023 IRS E-File Signature Authorization for a Tax Exempt Entity (Form 8879-TE)

Please review the return for completeness and accuracy.

In addition, we have included a separate public disclosure copy of the Form 990 and Form 990-T (if applicable) on our secure portal site. All exempt organizations are required to have a copy of their current year Form 990 and two prior year returns available for public inspection. If the Form 990 includes a Schedule of Contributors (Schedule B), we have removed the names and addresses of contributors from this return, as this information is not open to public inspection. Only organizations exempt under 501(c)(3) must make the current year Form 990-T and two prior year returns available. Please print and sign the public disclosure copy(ies) and keep them available at your primary office location.

We prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Many states require legal entities to register with them in order to do business in their state. Please remember to keep your registration active and current for each state where you have business activities.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Catherine L. Gray, CPA of Eide Bailly, LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2024

Prepared For:

Rancho Santiago Community College District Foundation 2323 N Broadway Santa Ana, CA 92706

Prepared By:

Eide Bailly LLP 10681 Foothill Blvd., Ste. 300 Rancho Cucamonga, CA 91730-3831

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2025

Form 8879-TF

IRS E-file Signature Authorization for a Tax Exempt Entity

| | - | | | |
|-------|--------------------|-----|----|----------|
| JUL 1 | , 2023, and ending | JUN | 30 | , 20 2 4 |

4

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of filer

For calendar year 2023, or fiscal year beginning

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information. RANCHO SANTIAGO COMMUNITY COLLEGE

EIN or SSN 95-3847834

Name and title of officer or person subject to tax

ENRIQUE PEREZ

EXECUTIVE DIRECTOR

| Part I Type of Return and Return Information | tion |
|--|------|
|--|------|

DISTRICT FOUNDATION

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter .0.) But if you entered .0. on the return, then enter .0. on the applicable line hal

| | ne line in Part I. | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | but, in you officious of our and rotatin, anon official of our and applicable into both | Bo not complete more |
|---|--|---|--|--|
| 1a | Form 990 check here | X | Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1ь3,373. |
| 2a | Form 990-EZ check here | | Total revenue, if any (Form 990-EZ, line 9) | 2b |
| 3a | Form 1120-POL check here | | Total tax (Form 1120-POL, line 22) | 3b |
| 4a | Form 990-PF check here | | Tax based on investment income (Form 990-PF, Part V, line 5) | 4b |
| 5a | Form 8868 check here | | Balance due (Form 8868, line 3c) | 5b |
| 6a | Form 990-T check here | | Total tax (Form 990-T, Part III, line 4) | |
| 7a | Form 4720 check here | | Total tax (Form 4720, Part III, line 1) | |
| 8a | Form 5227 check here | | FMV of assets at end of tax year (Form 5227, Item D) | 8b |
| 9a | Form 5330 check here | | Tax due (Form 5330, Part II, line 19) | 9b |
| 10a | Form 8038-CP check here | | Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b |
| Part | II Declaration and S | ignatur | e Authorization of Officer or Person Subject to Tax | |
| Under | penalties of perjury, I declare tha | nt 🗶 la | am an officer of the above entity or 🔲 I am a person subject to tax with re | spect to (name |
| of entit | y) | | , (EIN) and that I ha | ave examined a copy of the |
| completintermed acknowledge of any entry to | ete. I further declare that the amo ediate service provider, transmitt vledgement of receipt or reason refund. If applicable, I authorize to the financial institution account | ount in Pa er, or election for rejection the U.S. Tourisites t indicate | ules and statements, and, to the best of my knowledge and belief, they are and to labove is the amount shown on the copy of the electronic return. I consectronic return originator (ERO) to send the return to the IRS and to receive from on the transmission, (b) the reason for any delay in processing the return to the transmission, (c) the reason for any delay in processing the return of the decimal section of the return to initiate an electronic funds with the tax preparation software for payment of the federal taxes owed on the top revoke a payment, I must contact the U.S. Treasury Financial Agent | nt to allow my om the IRS (a) an or refund, and (c) the date thdrawal (direct debit) his return, and the |

| X I authorize | EIDE | BAILLY | LLP | | | to enter my PIN | 13157 |
|---------------|------|--------|-----|--------------|----|-----------------|-------------------------|
| | | | | ERO firm nai | me | | Enter five numbers, but |

later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

30363700050

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

CATHERINE L. GRAY, CPA ERO's signature

04/22/25 Date

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Part I - Identification Taxpayer identification number (TIN) Name of exempt organization, employer, or other filer, see instructions. Type or RANCHO SANTIAGO COMMUNITY COLLEGE **Print** 95-3847834 DISTRICT FOUNDATION File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 2323 N BROADWAY return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. SANTA ANA, CA 92706 Enter the Return Code for the return that this application is for (file a separate application for each return). 01 Application Is For Return | Application Is For Return Code Code Form 990 or Form 990-EZ Form 4720 (other than individual) 01 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) Form 8870 12 05 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III, Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of ENRIQUE PEREZ 2323 N BROADWAY - SANTA ANA, CA 92706 Telephone No. 714-480-7460 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN)
 If this is for the whole group, check this . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for. , 20 **25** , to file the exempt organization return for the organization named above. The extension is for the organization's return for: ____ calendar year 20 _____ or X tax year beginning _____ JUL 1 ___ , 20 <u>23 __</u> , and ending ____ JUN 30 . If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Зс

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

| A | ror the | e 2023 calendar year, or tax year beginning 001 1, 2025 and e | enaing U | UN 30, 2024 | |
|-------------------------|----------------------------|--|---------------|------------------------------|-----------------------------|
| В | Check if applicable | C Name of organization | | D Employer identifie | cation number |
| | Addre | RANCHO SANTIAGO COMMUNITI COLLEGE | | | |
| | ¬Name | | | 95-38478 | 3./ |
| F | chang Initial | 9 | Room/suite | E Telephone number | |
| F | return Final | 2323 N BROADWAY | nuuiii/Suite | 714-480- | |
| | —lreturn termir ated | | | G Gross receipts \$ | 3,373. |
| | Amen return | ded CANTILA ANTA CA 02706 | | H(a) Is this a group re | |
| F | Applic | | | for subordinates | |
| | pendi | SAME AS C ABOVE | | H(b) Are all subordinates in | = |
| Τ. | Tax-ex | empt status: $X = 501(c)(3) = 501(c)(0)$ (insert no.) $4947(a)(1)$ or | r 527 | | list. See instructions |
| J | Websi | te: WWW.RSCCD.EDU | | H(c) Group exemptio | n number |
| K | Form of | organization: X Corporation Trust Association Other | L Year | of formation: 1983 N | State of legal domicile: CA |
| P | art I | Summary | | | |
| 4 | 1 | Briefly describe the organization's mission or most significant activities: $\begin{tabular}{ll} \bf FUNDR \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I & \bf I & \bf I \\ \bf I \\ \bf I & \bf I \\ \bf I & \bf I \\ \bf I \\ \bf I & \bf I \\ \bf I \\ \bf I & \bf I \\ $ | | | |
| Activities & Governance | | DEVELOPMENT FOR THE RANCHO SANTIAGO COMMUN | _ | | |
| rna | 2 | Check this box if the organization discontinued its operations or dispose | ed of more | than 25% of its net ass | ets. |
| ove | 3 | | | 3 | 8 |
| ري د | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | | 6 |
| es 2 | 5 | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | | | 0 |
| Ξ | 6 | Total number of volunteers (estimate if necessary) | | | 6 |
| Act | 7 a | | | 7a | 0. |
| _ | b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | ······ | | 0. |
| | | | _ | Prior Year | Current Year |
| ě | 8 | Contributions and grants (Part VIII, line 1h) | | 1,000. | 1,000. |
| len/ | 9 | Program service revenue (Part VIII, line 2g) | | 2,443. | 2,373. |
| Revenue | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 2,443. | 2,3/3. |
| | יין | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 3,443. | 3,373. |
| _ | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 0. | 0. |
| | | Grants and similar amounts paid (Part IX, column (A), lines 1-3) Benefits paid to or for members (Part IX, column (A), line 4) | | 0. | 0. |
| | 45 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 0. | 0. |
| ses | 162 | Professional fundraising fees (Part IX, column (A), line 11e) | | 0. | 0. |
| Expenses | h | | 0. | 0.1 | |
| ă | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 25,943. | 8,075. |
| | | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 25,943. | 8,075. |
| | 1 | Revenue less expenses. Subtract line 18 from line 12 | | -22,500. | -4,702. |
| or or | í i | | | ginning of Current Year | End of Year |
| Net Assets or | 20 | Total assets (Part X, line 16) | | 481,111. | 470,959. |
| ASS | 21 | Total liabilities (Part X, line 26) | | 7,450. | 2,000. |
| Sel | 22 | Net assets or fund balances. Subtract line 21 from line 20 | | 473,661. | 468,959. |
| | art II | Signature Block | | | |
| | | lities of perjury, I declare that I have examined this return, including accompanying schedules | | | knowledge and belief, it is |
| true | , corre | ct, and complete. Declaration of preparer (other than officer) is based on all information of whi | ch preparer | has any knowledge. | |
| | | Cinachus at affice | | Dete | |
| Sig | | Signature of officer | | Date | |
| He | re | ENRIQUE PEREZ, EXECUTIVE DIRECTOR Type or print name and title | | | |
| | | | | Date Check | PTIN |
| . . | | Print/Type preparer's name Preparer's signature Preparer's signature Preparer's signature | | . 4 400 40 E f | |
| Pai | | CATHERINE L. GRAY, CPA CATHERINE L. GRA | x, C | 14/22/25 self-employ | |
| | parer | Firm's name EIDE BAILLY LLP Firm's address 10681 FOOTHILL BLVD., STE. 300 | | Firm's EIN 4 | 5-0250958 |
| USE | Only | Firm's address 10681 FOOTHILL BLVD., STE. 300 RANCHO CUCAMONGA, CA 91730-3831 | | Dhone no On | 9-466-4410 |
| N/a | v tha II | RS discuss this return with the preparer shown above? See instructions | | Priorie no. 30 | X Yes No |
| ivid | y u I U II | TO GISCUSS THIS TETATH WITH THE PREPARE SHOWIT ADDIVE! SEE HISTIACTIONS | | | L41 1C3 L NO |

| Form | n 990 (2023) DISTRICT FOUNDATION | 95-3847834 | Page 2 |
|------|---|-----------------------|--------|
| Par | rt 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: | | |
| | THE MISSION OF RSCCD FOUNDATION IS TO MANAGE AND OVERSEE | | |
| | INVESTMENT PORTFOLIO; TO SUPPORT THE FUNDRAISING EFFORTS | | |
| | STRONG PARTNERSHIPS WITH BUSINESS AND CORPORATE ENTITIES, | ; AND TO | |
| | SUPPORT DISTRICT-WIDE SPECIAL EVENTS FOR THE BETTERMENT (| OF STUDENTS. | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the | | |
| | prior Form 990 or 990-EZ? | Yes | X No |
| | If "Yes," describe these new services on Schedule O. | | |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? | Yes | X No |
| | If "Yes," describe these changes on Schedule O. | | |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as r | neasured by expenses. | |
| | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others | | |
| | revenue, if any, for each program service reported. | | |
| 4a | (Code:) (Expenses \$ 2 , 500 . including grants of \$) (Revenue | ue \$ |) |
| | PROJECTS AND GRANTS FROM FEDERAL AND LOCAL SOURCES PASSEI | THROUGH TO | |
| | THE RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT (THE RELAT | red | |
| | ORGANIZATION). TO SUPPORT ITS TWO COLLEGES: SANTA ANA COL | LEGE AND | |
| | SANTIAGO CANYON COLLEGE. | | |
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| 4b | (Code:) (Expenses \$ including grants of \$) (Revenu | ue \$ | ``` |
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| 4d | Other program services (Describe on Schedule O.) | | |
| +u | | ١ | |
| 40 | (Expenses \$ including grants of \$) (Revenue \$ Total program service expenses 2,500. | | |
| +€ | TOTAL PROGRAM SERVICE EXPENSES | | |

4e Total program service expenses

Form 990 (2023) DISTRICT FOUNDATION 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)? | | 37 | |
| | If "Yes," complete Schedule A | 1 | Х | 37 |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | | X |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | 1 37 |
| | public office? If "Yes," complete Schedule C, Part I | 3_ | | X |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | 1 37 |
| _ | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | ₩ |
| _ | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | 1 37 |
| _ | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | _ | | 1 37 |
| | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | ₩ |
| _ | Schedule D, Part III | 8 | | 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? | | | 1 37 |
| | If "Yes," complete Schedule D, Part IV | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | 1 37 |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | 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. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | ٦, |
| | Part VI | 11a | | 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 | | | ٦, |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | X |
| С | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | 1 37 |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | 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 | l | | 1 37 |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | X |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | 37 | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | Х | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | 37 | |
| | Schedule D, Parts XI and XII | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | _v |
| 46 | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | 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 | | | _V |
| 4- | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | 4- | | _V |
| 40 | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | _V |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | _v |
| 40 | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | X |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | _v |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | X |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | ا | | _v |
| | complete Schedule G, Part III | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | - |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | ١ | | 1 37 |
| | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | Ì | X |

DISTRICT FOUNDATION

Form 990 (2023)

Part IV Checklist of Required Schedules (continued) 95-3847834 Page 4

| | | | Yes | No |
|------|---|---------|-----|----------------|
| 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 | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | 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 | | | l |
| | Schedule K. If "No," go to line 25a | 24a | | X |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | _ |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 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 | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | l |
| | Schedule L, Part I | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | ,, |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | , v |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | |
| | "Yes," complete Schedule L, Part IV | 28a | | X |
| b | b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | | X |
| С | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | | | |
| | "Yes," complete Schedule L, Part IV | 28c | | X |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | | | 37 |
| | Schedule N, Part II | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | ₩ |
| 0.4 | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | 34 | Х | |
| 25.0 | Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | 21 | Х |
| | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | 35a | | ^ |
| b | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | 000 | | |
| 55 | If "Yes," complete Schedule R, Part V, line 2 | 36 | | x |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | " | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | x |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | |
| | | 38 | Х | |
| Pa | Note: All Form 990 filers are required to complete Schedule O rt 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 | <u></u> | | |
| | | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | X | |

Page **5**

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

| | | | | Yes | No |
|------------|---|------------------------------|-----------------|-----|-----|
| 2 a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | |
| | filed for the calendar year ending with or within the year covered by this return | 2a 0 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax return | ns? | 2b | | 37 |
| 3a | | | 3a | | X |
| b | , its to mile on, provide all oxplanation of contention | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other a | | 4. | | v |
| | financial account in a foreign country (such as a bank account, securities account, or other financial a | ccount)? | 4a | | Х |
| D | If "Yes," enter the name of the foreign country | | | | |
| E | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ad | | En | | Х |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction. | tion? | <u>5a</u> 5b | | X |
| b | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | 5c | | |
| | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | | 30 | | |
| ua | any contributions that were not tax deductible as charitable contributions? | | 6a | | Х |
| h | If "Yes," did the organization include with every solicitation an express statement that such contribution | | Ua | | |
| b | were not tax deductible? | | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | 0.5 | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser | vices provided to the payor? | 7a | | Х |
| b | | | 7b | | |
| | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | | | | |
| • | to file Form 8282? | • | 7c | | Х |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co | | 7e | | Х |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra | | 7f | | Х |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Fo | | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization | | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained | | | | |
| | sponsoring organization have excess business holdings at any time during the year? | | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | 1 | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | 1 | | | |
| а | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | | |
| | amounts due or received from them.) | 11b | | | |
| | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form | | 12a | | |
| | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | 40 | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | | |
| D | Enter the amount of reserves the organization is required to maintain by the states in which the | 106 | | | |
| _ | organization is licensed to issue qualified health plans | 13b | | | |
| | Enter the amount of reserves on hand Did the organization receive any payments for indoor tanning services during the tax year? | 13c | 14a | | Х |
| | | | 14a 14b | | - 1 |
| 15 | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner | | 1+D | | |
| 13 | excess parachute payment(s) during the year? | | 15 | | Х |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | 10 | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment | income? | 16 | | Х |
| | If "Yes," complete Form 4720, Schedule O. | | 10 | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act | ivities | | | |
| • • | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | 17 | | |
| | If "Ves " complete Form 6069 | | ., | | |

DISTRICT FOUNDATION 95-3847834 Page 6 Form 990 (2023) Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 8 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 6 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Did the organization have members or stockholders? 6 Х 6 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? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? Х 8a **b** Each committee with authority to act on behalf of the governing body? 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | | | Yes | NO |
|-----|--|-----|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | Х | |
| b | | 12b | Х | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | |
| | on Schedule O how this was done | 12c | Х | |
| 13 | Did the organization have a written whistleblower policy? | 13 | Х | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Х | |
| 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? | | | |
| а | The organization's CEO, Executive Director, or top management official | 15a | Х | |
| b | Other officers or key employees of the organization | 15b | | X |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| | taxable entity during the year? | 16a | | Х |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | |
| | exempt status with respect to such arrangements? | 16b | | |
| Sec | tion C. Disclosure | | | |

CA List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Upon request Own website Another's website __ Other (explain on Schedule O) Describe on 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.

State the name, address, and telephone number of the person who possesses the organization's books and records ENRIQUE PEREZ - 714-480-7460

2323 N BROADWAY, SANTA ANA, 92706

DISTRICT FOUNDATION

95-3847834

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Form 990 (2023) 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

X

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

| Check this box if neither the organization ne | | | | | | | | | | | | | | |
|---|------------------------|-------------------------------|------------------------|---------|--------------|---------------------------------|----------|-----------------|-----------------|---|--|--|--|--|
| (A) | (B) | | (C) Position | | | | | (D) | (E) | (F) | | | | |
| Name and title | Average | (do | | | |) than o | one | Reportable | Reportable | Estimated | | | | |
| | hours per | box | , unle | ss pe | rson i | s both | n an | compensation | compensation | amount of | | | | |
| | week | | | | | Tritus | iee) | from | from related | other | | | | |
| | (list any | recto | | | | | | the | organizations | compensation | | | | |
| | hours for | or di | e e | | | ated | | organization | (W-2/1099-MISC/ | from the | | | | |
| | related | ıstee | trust | | 9 | bens | | (W-2/1099-MISC/ | 1099-NEC) | organization | | | | |
| | organizations below | ual tri | ional | | ploye | t com | | 1099-NÉC) | | and related organizations | | | | |
| | line) | ndividual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | organizations | | | | |
| (1) MARVIN MARTINEZ | 2.00 | = | = | 0 | | Ξ ω | <u>_</u> | | | | | | | |
| SECRETARY | 40.00 | Х | | х | | | | 0. | 393,666. | 24,736. | | | | |
| (2) ENRIQUE PEREZ | 2.00 | | | | | | | | • | • | | | | |
| EXECUTIVE DIRECTOR | 40.00 | Х | | Х | | | | 0. | 312,858. | 43,290. | | | | |
| (3) IRIS I INGRAM | 2.00 | | | | | | | | | | | | | |
| TREASURER | 40.00 | Х | | X | | | | 0. | 297,960. | 30,210. | | | | |
| (4) PHILLIP E. YARBROUGH | 2.00 | | | | | Г | | | | | | | | |
| TRUSTEE JULY - DECEMBER | 2.00 | X | | | | | | 0. | 9,000. | 43,848. | | | | |
| (5) ZEKE F. HERNANDEZ | 2.00 | | | | | | | | | | | | | |
| TRUSTEE DECEMBER - JUNE | | Х | | | | | | 0. | 9,000. | 9,610. | | | | |
| (6) ANDREW PATTERSON | 2.00 | | | | | | | | | | | | | |
| MEMBER | | X | | - | | | | 0. | 0. | 0. | | | | |
| (7) EDDIE MARQUEZ | 2.00 | | | | | | | | • | • | | | | |
| MEMBER | 2 00 | X | | | | | | 0. | 0. | 0. | | | | |
| (8) JOHN M GUTIERREZ VICE PRESIDENT | 2.00 | Х | | x | | | | 0. | 0. | 0. | | | | |
| (9) JUAN M. GONZALEZ | 2.00 | Λ | \vdash | ^ | | | | · · | 0. | <u> </u> | | | | |
| PRESIDENT | 2.00 | Х | | x | | | | 0. | 0. | 0. | | | | |
| (10) MARIANELA SILVA | 2.00 | | | ^ | | | | 0. | 0. | <u>_ </u> | | | | |
| MEMBER | 2:00 | х | | | | | | 0. | 0. | 0. | | | | |
| (11) TODD O LITFIN | 2.00 | | | | | | | | 0.1 | | | | | |
| MEMBER | | х | | | | | | 0. | 0. | 0. | | | | |
| | | | | | | | | | - | - | | | | |
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Form 990 (2023) DISTRICT FOUNDATION 95 –

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

| | (A) Name and title | (B) Average hours per week | box | not c , unle: | Pos heck ss per | more rson i | than o | n an | (D) Reportable compensation | (E) Reportable compensatio | n | an | (F) timate | |
|----------|--|--|--------------------------------|-----------------------|-----------------------|----------------|------------------------------|--------|---|--|----------|---------------------|---|-----------------|
| | | (list any hours for related organizations below line) | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | from the organization (W-2/1099-MISC/ 1099-NEC) | from related organization (W-2/1099-MIS 1099-NEC) | s SC/ | com fr organo | other pensatiom the anization direlate nization | e on ed |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 1b | Subtotal Total from continuation sheets to Part V | II. Section A | | | | | | | 0. | 1,022,48 | 84. | 15 | L,69 | 94. |
| <u>d</u> | Total (add lines 1b and 1c) | | | <u>. A.</u> | | | | | 0 • ceived more than \$100 | 1,022,48 | | 15 | L,69 | |
| | compensation from the organization | | 4 | | Ó | Ì | | | | | | | Yes | 0 N o |
| | Did the organization list any former officer | | | | | - | | - | • | - | | | | 77 |
| | line 1a? If "Yes," complete Schedule J for s For any individual listed on line 1a, is the s | | | | | | | | | | | 3 | | <u> </u> |
| 4 | and related organizations greater than \$15 | | | | | | | | | | - 1 | 4 | х | |
| 5 | Did any person listed on line 1a receive or | | | | | | | | | | ····· [| | | |
| Sect | rendered to the organization? If "Yes," cortion B. Independent Contractors | nplete Schedule | Jf | or su | ıch į | oers | on | | | | | 5 | | X |
| 1 | Complete this table for your five highest countries the organization. Report compensation for | | | | | | | | | | oensat | ion fro | m | |
| | (A) | | | | | | <u></u> | | (B) | | | (C | | |
| | Name and business | s address | NC | ONE | <u> </u> | | | | Description of s | services | <u> </u> | omper | nsation | 1 |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | 274 | | | | | | | | | | | | | |
| 2 | Total number of independent contractors (\$100,000 of compensation from the organ | • | ot lin | nited | d to | thos (| _ | ted | above) who received m | ore than | | | <u> </u> | |

DISTRICT FOUNDATION 95-3847834 Page 9 Form 990 (2023) Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) (D) Related or exempt Unrelated Revenue excluded Total revenue from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1 a Federated campaigns 1a **b** Membership dues 1b c Fundraising events 1c d Related organizations 1d e Government grants (contributions) 1e f All other contributions, gifts, grants, and 1,000. similar amounts not included above ... 1f 1g |\$ g Noncash contributions included in lines 1a-1f 1,000. h Total. Add lines 1a-1f **Business Code** 2 a Program Service f All other program service revenue g Total. Add lines 2a-2f Investment income (including dividends, interest, and 2,373. 2,373 other similar amounts) Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents 6b **b** Less: rental expenses ... c Rental income or (loss) 6c d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of assets other than inventory 7a b Less: cost or other basis Other Revenue and sales expenses 7b c Gain or (loss) ______7c d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ ______ of contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 10a and allowances **b** Less: cost of goods sold c Net income or (loss) from sales of inventory **Business Code** 11 a

3,373.

d All other revenue

e Total. Add lines 11a-11d

12 Total revenue. See instructions

| | Check if Schedule O contains a respon- | | this Part IX | | |
|--------|--|------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| | not include amounts reported on lines 6b, 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 | | | | |
| 2 | 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 | | | | |
| 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 | | | | |
| 8 | Pension plan accruals and contributions (include | | | | |
| | section 401(k) and 403(b) employer contributions) | | | | |
| 9 | Other employee benefits | | | | |
| 10 | Payroll taxes | | | | |
| 11 | Fees for services (nonemployees): | | | | |
| a | Management | | | | |
| b | Legal | 5,500. | | 5,500. | |
| C | Accounting | 3,300. | | 3,300. | |
| d | Lobbying Professional fundraising services. See Part IV, line 17 | | | | |
| e f | Investment management fees | | | | |
| g | Other. (If line 11g amount exceeds 10% of line 25, | | | | |
| 9 | column (A), amount, list line 11g expenses on Sch O.) | 75. | | 75. | |
| 12 | Advertising and promotion | | | - | |
| 13 | Office expenses | | | | |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | | | | |
| 17 | Travel | | | | |
| 18 | Payments of travel or entertainment expenses | | | | |
| | for any federal, state, or local public officials | • | | | |
| 19 | Conferences, conventions, and meetings | | | | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | | | | |
| 23 | Insurance Characteristic avanage not assured | | | | |
| 24 | Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If | | | | |
| | line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.) | | | | |
| а | SPONSORSHIPS | 2,000. | 2,000. | | |
| b | AWARDS | 500. | 500. | | |
| c | | 222 | | | |
| d | | | | | |
| е | All other expenses | | | | |
| 25 | Total functional expenses. Add lines 1 through 24e | 8,075. | 2,500. | 5,575. | 0. |
| 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 if following SOP 98-2 (ASC 958-720) | | | | |

Form 990 (2023)
Part X Balance Sheet

| Pai | rt X | Balance Sneet | | | | | |
|-----------------------------|------|---|------------------|----------------|---------------------------------|-----|---------------------------|
| | | Check if Schedule O contains a response or no | ote to any line | in this Part X | | | (D) |
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 481,111. | 1 | 470,959. |
| | 2 | Savings and temporary cash investments | | | | 2 | |
| | 3 | Pledges and grants receivable, net | | | | 3 | |
| | 4 | Accounts receivable, net | | | | 4 | |
| | 5 | Loans and other receivables from any current of | | | | | |
| | | trustee, key employee, creator or founder, subs | stantial contrib | outor, or 35% | | | |
| | | controlled entity or family member of any of the | ese persons | | | 5 | |
| | 6 | Loans and other receivables from other disqua | lified persons | (as defined | | | |
| | | under section 4958(f)(1)), and persons describe | | 6 | | | |
| ξ | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | | 8 | * |
| ğ | 9 | D :: | | | 9 | | |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | | | | |
| | b | Less: accumulated depreciation | 10b | | | 10c | |
| | 11 | Investments - publicly traded securities | | 11 | | | |
| | 12 | Investments - other securities. See Part IV, line | | 12 | | | |
| | 13 | Investments - program-related. See Part IV, line | | | 13 | | |
| | 14 | Intangible assets | | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | | 15 | | |
| | 16 | Total assets. Add lines 1 through 15 (must equal to 15) | | | 481,111. | 16 | 470,959 |
| | 17 | Accounts payable and accrued expenses | | | 7,450. | 17 | 2,000 |
| | 18 | Grants payable | | | | 18 | |
| | 19 | Deferred revenue | | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | | | |
| | 21 | Escrow or custodial account liability. Complete | Part IV of Scl | nedule D | | 21 | |
| es | 22 | Loans and other payables to any current or for | | | | | |
| Ě | | trustee, key employee, creator or founder, subs | | | | | |
| Liabilities | | controlled entity or family member of any of the | | | | 22 | |
| _ | 23 | Secured mortgages and notes payable to unre | | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelate | | | | 24 | |
| | 25 | Other liabilities (including federal income tax, p | | | | | |
| | | parties, and other liabilities not included on line | es 17-24). Com | nplete Part X | | | |
| | | of Schedule D | | | 7 450 | 25 | 2 000 |
| | 26 | Total liabilities. Add lines 17 through 25 | | ⊽ | 7,450. | 26 | 2,000 |
| Ø | | Organizations that follow FASB ASC 958, ch | eck here | X | | | |
| JCe | | and complete lines 27, 28, 32, and 33. | | | 269,346. | | 264 644 |
| <u>a</u> | 27 | | | | 204,315. | 27 | 264,644. 204,315. |
| Ö | 28 | Net assets with donor restrictions | | | 204,313. | 28 | 204,313. |
| Ë | | Organizations that do not follow FASB ASC | 958, check h | ere 📖 | | | |
| P | | and complete lines 29 through 33. | _ | | | 00 | |
| sts (| 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| SSE | 30 | Paid-in or capital surplus, or land, building, or e | | | | 30 | |
| Net Assets or Fund Balances | 31 | Retained earnings, endowment, accumulated in | | | 473,661. | 31 | 468,959. |
| ž | 32 | Total net assets or fund balances | | | 481,111. | 32 | 470,959. |
| | 33 | Total liabilities and net assets/fund balances | | | 401,111. | 33 | Eorm 990 (2023 |

Form 990 (2023) Part XI Reconciliation of Net Assets

DISTRICT FOUNDATION

95-3847834 Page **12** Check if Schedule O contains a response or note to any line in this Part XI 3,373. 1 Total revenue (must equal Part VIII, column (A), line 12)

| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | | 8,0' | <u>75.</u> |
|----|---|---------|---------|------|-------|------------|
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | | 4,7 | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | | 47 | 3,6 | 61. |
| 5 | Net unrealized gains (losses) on investments | 5 | | | | |
| 6 | Donated services and use of facilities | 6 | | | | |
| 7 | Investment expenses | 7 | | | | |
| 8 | | 8 | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | | |
| | | 10 | | 46 | 8,9 | <u>59.</u> |
| Pa | rt XII Financial Statements and Reporting | | * | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | <u></u> | | | |
| | | | _ | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O | | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed or | n a | | | | |
| | separate basis, consolidated basis, or both: | | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | L | 2b | Х | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate b | asis, | | | | |
| | consolidated basis, or both: | | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the a | udit, | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | L | 2c | Х | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sched | ule O. | | | | |
| За | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | L | 3a | | Х |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required | d audit | t [| | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | | 3b | | |
| | | | | Form | 990 (| (2023 |
| | · · · · · · · · · · · · · · · · · · · | | | | | |

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

RANCHO SANTIAGO COMMUNITY COLLEGE

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Employer identification number

Open to Public Inspection

DISTRICT FOUNDATION 95-3847834 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 12 An organization organized and operated exclusively for the benefit of to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. 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. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

Schedule A (Form 990) 2023

DISTRICT FOUNDATION

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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 | | | | | | | | | | | |
|---------------------------|---|---------------------|---------------------|---------------------|----------------------------|----------------------|--|--|--|--|--|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | | | |
| 1 | Gifts, grants, contributions, and | | | | | | | | | | |
| | membership fees received. (Do not | | | | | | | | | | |
| | include any "unusual grants.") | 2,500. | 4,000. | | 1,000. | 1,000. | 8,500. | | | | |
| 2 | Tax revenues levied for the organ- | | | | | | | | | | |
| | ization's benefit and either paid to | | | | | | | | | | |
| | or expended on its behalf | | | | | | | | | | |
| 3 | The value of services or facilities | | | | | | | | | | |
| | furnished by a governmental unit to | | | | | | | | | | |
| | the organization without charge | 64,839. | 53,668. | 60,458. | 65,665. | 72,600. | 317,230. | | | | |
| 4 | Total. Add lines 1 through 3 | 67,339. | 57,668. | 60,458. | 66,665. | 73,600. | 325,730. | | | | |
| | The portion of total contributions | | · | · | | | <u>, </u> | | | | |
| • | by each person (other than a | | | | | | | | | | |
| | governmental unit or publicly | | | | | | | | | | |
| | supported organization) included | | | | | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | | | | | |
| | amount shown on line 11, | | | | | | | | | | |
| | column (f) | | | | | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | 325,730. | | | | |
| | etion B. Total Support | | | | | | 32377333 | | | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | | | |
| | Amounts from line 4 | 67,339. | 57,668. | 60,458. | 66,665. | 73,600. | 325,730. | | | | |
| | Gross income from interest, | 0.7000 | 27,70001 | 00,1001 | 33,3331 | 737333 | 32377333 | | | | |
| Ü | dividends, payments received on | | | | | | | | | | |
| | securities loans, rents, royalties, | | | | | | | | | | |
| | and income from similar sources | 3,572. | 2,654. | 2,506. | 2,443. | 2,373. | 13,548. | | | | |
| 9 | Net income from unrelated business | 3,372. | 2,031. | 2,300. | 2,113. | 2,373. | 13,340. | | | | |
| 9 | | | | | | | | | | | |
| | activities, whether or not the | | | | | | | | | | |
| 10 | business is regularly carried on | | | | | | | | | | |
| 10 | Other income. Do not include gain | 4 | | | | | | | | | |
| | or loss from the sale of capital | | | | | | | | | | |
| | assets (Explain in Part VI.) | | | | | | 339,278. | | | | |
| | Total support. Add lines 7 through 10 | ata (ana inatoratio | | | | 40 | 1,835. | | | | |
| | Gross receipts from related activities, | | | | | 12 | 1,055. | | | | |
| 13 | First 5 years. If the Form 990 is for the | | | | | | | | | | |
| Sec | organization, check this box and stoperion C. Computation of Publi | c Support Per | | | | | | | | | |
| | Public support percentage for 2023 (li | | | olumn (fl) | | 14 | 96.01 % | | | | |
| | Public support percentage from 2022 | | | | | 15 | 96.75 % | | | | |
| | 33 1/3% support test - 2023. If the c | | | | | | | | | | |
| 100 | stop here. The organization qualifies | | | | | | 77 | | | | |
| h | 33 1/3% support test - 2022. If the control of the | | • | | | or more, check thi | | | | | |
| b | and stop here. The organization qual | | | | | | | | | | |
| 170 | 10% -facts-and-circumstances test | | | | | nd line 14 is 10% | | | | | |
| 11 d | | | | | | | | | | | |
| | and if the organization meets the facts | | | | • | _ | | | | | |
| L | meets the facts-and-circumstances te | - | | • • • | | 72. and line 15 is 1 | | | | | |
| O | 10% -facts-and-circumstances test | | | | | | 1 U 70 UI | | | | |
| | more, and if the organization meets the | | | | - | | | | | | |
| 40 | organization meets the facts-and-circu | | | | | | H | | | | |
| ΙŎ | Private foundation. If the organizatio | n dia not check a l | oux on line 13, 16a | ı, 100, 17a, 0r 17b | <u>, cneck this box ar</u> | iu see instructions | · | | | | |

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

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

| Sec | ction A. Public Support | siow, piease comp | nete Part II.) | | | | | | |
|-----|---|-----------------------------|--------------------------|-----------------------|---------------------|---------------------|-----------|--|--|
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | |
| | Gifts, grants, contributions, and | , | , , | . , | , | | | | |
| | membership fees received. (Do not | | | | | | | | |
| | include any "unusual grants.") | | | | | | | | |
| 2 | Gross receipts from admissions, | | | | | | | | |
| | merchandise sold or services per- formed, or facilities furnished in | | | | | | | | |
| | any activity that is related to the | | | | | | | | |
| | organization's tax-exempt purpose | | | | | | | | |
| 3 | Gross receipts from activities that | | | | | | | | |
| | are not an unrelated trade or bus- | | | | | | | | |
| _ | iness under section 513 | | | | | | | | |
| 4 | Tax revenues levied for the organ- | | | | | | | | |
| | ization's benefit and either paid to | | | | | | | | |
| _ | or expended on its behalf | | | | | | | | |
| 5 | The value of services or facilities | | | | | | | | |
| | furnished by a governmental unit to | | | | | | | | |
| _ | the organization without charge | | | | | | | | |
| | Total. Add lines 1 through 5 | | | | | | | | |
| 16 | Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | | | |
| k | Amounts included on lines 2 and 3 received from other than disqualified persons that | | | | | | | | |
| | exceed the greater of \$5,000 or 1% of the | | | | | | | | |
| | amount on line 13 for the year | | | | | | | | |
| | Add lines 7a and 7b | | 4 | | | | | | |
| 8 | Public support. (Subtract line 7c from line 6.) | | | | | | | | |
| | ction B. Total Support | | | | | 1 | _ | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | |
| | Amounts from line 6 | | | | | | | | |
| 102 | Gross income from interest, dividends, payments received on | | | | | | | | |
| | securities loans, rents, royalties, and income from similar sources | 4 | | | | | | | |
| b | Unrelated business taxable income | | | | | | | | |
| | (less section 511 taxes) from businesses | | | | | | | | |
| | acquired after June 30, 1975 | | | | | | | | |
| c | Add lines 10a and 10b | | | | | | | | |
| 11 | Net income from unrelated business | | _ | | | | | | |
| | activities not included on line 10b, whether or not the business is | | | | | | | | |
| | regularly carried on | | | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital | | | | | | | | |
| 13 | assets (Explain in Part VI.) | | | | | | | | |
| | First 5 years. If the Form 990 is for th | ne organization's fir | rst second third | fourth or fifth tax v | rear as a section 5 | 01(c)(3) organizati | on . | | |
| • | check this box and stop here | · · | | • | | . , . , • | | | |
| Sec | ction C. Computation of Publi | c Support Per | centage | | | | | | |
| 15 | Public support percentage for 2023 (li | ine 8, column (f), d | livided by line 13, o | column (f)) | | 15 | % | | |
| 16 | Public support percentage from 2022 | Schedule A, Part | III, line 15 | | | 16 | % | | |
| Se | ction D. Computation of Inves | tment Income | e Percentage | | | | | | |
| 17 | Investment income percentage for 20 |)23 (line 10c, colum | nn (f), divided by li | ne 13, column (f)) | | 17 | % | | |
| 18 | Investment income percentage from 2 | 2022 Schedule A, | Part III, line 17 | | | 18 | % | | |
| 19a | 33 1/3% support tests - 2023. If the | organization did n | ot check the box | on line 14, and line | 15 is more than 3 | 3 1/3%, and line 1 | 7 is not | | |
| | more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization | | | | | | | | |
| k | b 33 1/3% support tests - 2022. 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%, che | ck this box and st | op here. The orga | nization qualifies a | s a publicly suppo | rted organization | | | |
| 20 | Private foundation. If the organizatio | n did not check a | box on line 14, 19 | a, or 19b, check th | is box and see ins | tructions | | | |

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

| | Var | NI. |
|---------|-------|------|
| | Yes | No |
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RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT FOUNDATION

Schedule A (Form 990) 2023

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| Pai | t IV | Supporting Organizations (continued) | | | |
|--------|---------|---|-----------|-----|-------|
| | | | | Yes | No |
| 11 | Has th | ne organization accepted a gift or contribution from any of the following persons? | | | |
| а | A pers | son who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c be | elow, the governing body of a supported organization? | 11a | | |
| b | A fami | ily member of a person described on line 11a above? | 11b | | |
| С | A 35% | controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | detail | in Part VI. | 11c | | |
| Sec | tion E | B. Type I Supporting Organizations | | | |
| | | | | Yes | No |
| 1 | | e governing body, members of the governing body, officers acting in their official capacity, or membership of one or | | | |
| | | supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, ors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | | | |
| | | vely operated, supervised, or controlled the organization's activities. If the organization had more than one supported | | | |
| | | zation, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | | | |
| | | rted organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| 2 | | e organization operate for the benefit of any supported organization other than the supported | | | |
| | | zation(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | | how providing such benefit carried out the purposes of the supported organization(s) that operated, | • | | |
| Sec | | vised, or controlled the supporting organization. C. Type II Supporting Organizations | 2 | | |
| | | s. Type ii oupporting organizations | | Yes | No No |
| 1 | Moro | a majority of the organization's directors or trustees during the tax year also a majority of the directors | | 162 | INO |
| ' | | stees of each of the organization's supported organization(s)? If "No." describe in Part VI how control | | | |
| | | nagement of the supporting organization was vested in the same persons that controlled or managed | | | |
| | | poorted organization(s). | 1 | | |
| Sec | tion C | D. All Type III Supporting Organizations | - | | |
| | | | | Yes | No |
| 1 | Did th | e organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | | zation's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (| ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | organi | zation's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were | any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organi | zation(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| | the or | ganization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| 3 | By rea | son of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | | cant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | incom | e or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| 800 | suppo | rted organizations played in this regard. Type III Functionally Integrated Supporting Organizations | 3 | | |
| | | | | | |
| 1 | | the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a | | The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | | The organization is the parent of each of its supported organizations. Complete line 3 below. | | -1 | |
| с 2 | | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see insies Test. Answer lines 2a and 2b below. | struction | yes | No |
| a | | bstantially all of the organization's activities during the tax year directly further the exempt purposes of | | 163 | 140 |
| u | | pported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | | supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | | ne organization was responsive to those supported organizations, and how the organization determined | | | |
| | | ese activities constituted substantially all of its activities. | 2a | | |
| b | | e activities described on line 2a, above, constitute activities that, but for the organization's involvement, | | | |
| | one or | more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | | the reasons for the organization's position that its supported organization(s) would have engaged in | | | |
| | | activities but for the organization's involvement. | 2b | | |
| 3 | Paren | t of Supported Organizations. Answer lines 3a and 3b below. | | | |
| а | Did th | e organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| | | es of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | 3a | | |
| b | Did th | e organization exercise a substantial degree of direction over the policies, programs, and activities of each | | | |
| | of its | supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. | 3b | | |

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DISTRICT FOUNDATION

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| Pa | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting | Orga | nizations | |
|----------|---|----------|------------------------------|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualifying t | trust on | Nov. 20, 1970 (explain in | Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations must co | | · | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | |
| _7_ | Other expenses (see instructions) | 7 | | |
| _8_ | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | · |
| Sect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | |
| | instructions for short tax year or assets held for part of year): | | | |
| a | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| c | Fair market value of other non-exempt-use assets | 1c / | | |
| <u>d</u> | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| _3_ | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| _5_ | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| _6_ | Multiply line 5 by 0.035. | 6 | | |
| _7_ | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | ion C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| _2 | Enter 0.85 of line 1. | 2 | | |
| _3_ | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| _4_ | Enter greater of line 2 or line 3. | 4 | | |
| _5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |
| 7 | Check here if the current year is the organization's first as a non-functionally | integra | ted Type III supporting orga | inization (see |

Schedule A (Form 990) 2023

instructions).

| Par | Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) | | | | | | | | | | |
|------------|--|------------------------------|-------------------------------|----|----------------------------------|--|--|--|--|--|--|
| Secti | on D - Distributions | | • | ĺ | Current Year | | | | | | |
| 1 | Amounts paid to supported organizations to accomplish exer | npt purposes | | 1 | | | | | | | |
| 2 | Amounts paid to perform activity that directly furthers exemp | t purposes of supported | | | | | | | | | |
| | organizations, in excess of income from activity | | | 2 | | | | | | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | s of supported organizations | 3 | 3 | | | | | | | |
| 4 | Amounts paid to acquire exempt-use assets | - | | 4 | | | | | | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | | 5 | | | | | | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | 6 | | | | | | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | 7 | | | | | | | |
| 8 | Distributions to attentive supported organizations to which th | e organization is responsive | | | | | | | | | |
| | (provide details in Part VI). See instructions. | | | 8 | | | | | | | |
| 9 | Distributable amount for 2023 from Section C, line 6 | | | 9 | | | | | | | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | | | | | | | |
| | | (i) | (ii) | | (iii) | | | | | | |
| Secti | on E - Distribution Allocations (see instructions) | Excess Distributions | Underdistribution Pre-2023 | s | Distributable Amount for 2023 | | | | | | |
| 1 | Distributable amount for 2023 from Section C, line 6 | | | | | | | | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reason- | | | | | | | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | | | | | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | | | | | | | | |
| а | From 2018 | | | | | | | | | | |
| b | From 2019 | | | | | | | | | | |
| с | From 2020 | | | | | | | | | | |
| d | From 2021 | | | | | | | | | | |
| е | From 2022 | | | | | | | | | | |
| f | Total of lines 3a through 3e | | | | | | | | | | |
| g | Applied to underdistributions of prior years | | | | | | | | | | |
| <u>h</u> | Applied to 2023 distributable amount | | | | | | | | | | |
| i_ | Carryover from 2018 not applied (see instructions) | | | | | | | | | | |
| <u>j</u> _ | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | | | | | | | |
| 4 | Distributions for 2023 from Section D, | | | | | | | | | | |
| | line 7: \$ | | | | | | | | | | |
| <u>a</u> | Applied to underdistributions of prior years | | | | | | | | | | |
| b | Applied to 2023 distributable amount | | | | | | | | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | | | | | | | | |
| 5 | Remaining underdistributions for years prior to 2023, if | | | | | | | | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | | | | | | | | |
| | than zero, explain in Part VI. See instructions. | | | | | | | | | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h | | | | | | | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | | | | | | | |
| | Part VI. See instructions. | | | | | | | | | | |
| 7 | Excess distributions carryover to 2024. Add lines 3j | | | | | | | | | | |
| | and 4c. | | | | | | | | | | |
| _8_ | Breakdown of line 7: | | | | | | | | | | |
| | Excess from 2019 | | | | | | | | | | |
| | Excess from 2020 | | | | | | | | | | |
| | Excess from 2021 | | | | | | | | | | |
| <u>d</u> | Excess from 2022 | | | | | | | | | | |
| _ | Evenes from 2023 | | | | | | | | | | |

Schedule A (Form 990) 2023

RANCHO SANTIAGO COMMUNITY COLLEGE 95-3847834 Page 8 DISTRICT FOUNDATION Schedule A (Form 990) 2023 Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. Part VI (See instructions.)

Schedule A (Form 990) 2023

332028 12-21-23

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT FOUNDATION

Employer identification number 95-3847834

| | | (a) Donor advised funds | (b) Funds and other accounts |
|----|--|--|--|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |
| 5 | Did the organization inform all donors and donor advisors in w | | sed funds |
| _ | are the organization's property, subject to the organization's | _ | |
| 6 | Did the organization inform all grantees, donors, and donor ad | | The state of the s |
| _ | for charitable purposes and not for the benefit of the donor or | | |
| | • • | | |
| Pa | | | |
| 1 | Purpose(s) of conservation easements held by the organization | | |
| | Preservation of land for public use (for example, recreat | | of a historically important land area |
| | Protection of natural habitat | | of a certified historic structure |
| | Preservation of open space | | |
| 2 | Complete lines 2a through 2d if the organization held a qualifi | ed conservation contribution in the form | n of a conservation easement on the last |
| | day of the tax year. | | Held at the End of the Tax Year |
| а | Total number of conservation easements | | 2a |
| b | | | |
| С | Number of conservation easements on a certified historic stru | | |
| d | Number of conservation easements included on line 2c acqui | | |
| | on a historic structure listed in the National Register | | 2d |
| 3 | Number of conservation easements modified, transferred, rele | | |
| | year | | |
| 4 | Number of states where property subject to conservation eas | ement is located | _ |
| 5 | Does the organization have a written policy regarding the peri | odic monitoring, inspection, handling of | |
| | violations, and enforcement of the conservation easements it | holds? | Yes No |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, I | nandling of violations, and enforcing con | nservation easements during the year |
| | | | |
| 7 | Amount of expenses incurred in monitoring, inspecting, hand | ling of violations, and enforcing conserva | ation easements during the year |
| | | | |
| 8 | Does each conservation easement reported on line 2d above | | |
| | and section 170(h)(4)(B)(ii)? | | |
| 9 | In Part XIII, describe how the organization reports conservation | · | |
| | balance sheet, and include, if applicable, the text of the footne | ote to the organization's financial statem | nents that describes the |
| Da | organization's accounting for conservation easements. | Aut Historical Traceures or O | Athor Cimilar Assats |
| Га | t III Organizations Maintaining Collections of | | ther Similar Assets. |
| _ | Complete if the organization answered "Yes" on Form | | |
| 1a | If the organization elected, as permitted under FASB ASC 958 | | |
| | of art, historical treasures, or other similar assets held for pub | | |
| | service, provide in Part XIII the text of the footnote to its finan | | |
| b | If the organization elected, as permitted under FASB ASC 958 | | |
| | art, historical treasures, or other similar assets held for public | exhibition, education, or research in furt | therance of public service, |
| | provide the following amounts relating to these items. | | _ |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | |
| _ | | | |
| 2 | If the organization received or held works of art, historical trea | | al gain, provide |
| | the following amounts required to be reported under FASB AS | SC 958 relating to these items: | |
| | D | | A |
| а | Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X | | \$\$ |

Schedule D (Form 990) 2023 DISTRICT FOUNDATION

| 5 – | 38 | 47 | 834 | Page |
|-----|----|----|-----|------|
| | | | | |

| Par | rt III Organizations Maintaining Co | ollections of Art | , Historical Tre | asures, or Othe | er Similar Asse | ets (continued) |
|--------|---|------------------------|------------------------|------------------------|-----------------------|--------------------------|
| 3 | Using the organization's acquisition, accession | n, and other records | , check any of the f | following that make | significant use of it | ts |
| | collection items (check all that apply). | | | | | |
| а | Public exhibition | d | Loan or exc | hange program | | |
| b | Scholarly research | е | Other | | | |
| С | Preservation for future generations | | | | | |
| 4 | Provide a description of the organization's co | llections and explain | how they further th | ne organization's exe | empt purpose in Pa | art XIII. |
| 5 | During the year, did the organization solicit or | receive donations of | fart, historical treas | sures, or other simila | ar assets | |
| | to be sold to raise funds rather than to be ma | | | | | Yes No |
| Par | rt IV Escrow and Custodial Arrang | | e if the organizatior | n answered "Yes" or | n Form 990, Part IV | , line 9, or |
| | reported an amount on Form 990, Part | | | | | |
| 1a | Is the organization an agent, trustee, custodia | | | | | |
| | on Form 990, Part X? | | | | | Yes No |
| b | If "Yes," explain the arrangement in Part XIII a | and complete the follo | owing table: | | | A |
| | | | | | | Amount |
| С | | | | | | |
| d | Additions during the year | | | | | |
| e | Distributions during the year | | | | | |
| f | Ending balance | | | | 1f | ¬,, ¬,, |
| | Did the organization include an amount on Fo | | | | • | Yes No |
| | rt V Endowment Funds Complete if | | | | | |
| · u | Endownient i unus Complete ii | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years ba | ck (e) Four years back |
| 10 | Reginning of year balance | (a) current year | (b) i noi year | (b) Two yours back | (a) Timoo youro bu | ok (c) i our your o buok |
| | F | | | | | |
| b | Contributions Net investment earnings, gains, and losses | | | | | |
| d | Grants or scholarships | | | | | |
| e | Other expenditures for facilities | | | | | |
| C | | | | | | |
| f | Administrative expenses | | | | | |
| g | End of year balance | | | | | |
| 2 | Provide the estimated percentage of the curre | ent year end balance | (line 1g. column (a) |)) held as: | _ | |
| – a | Board designated or quasi-endowment | | % | ,,, 11014 40. | | |
| b | Permanent endowment | % | | | | |
| С | | | | | | |
| | The percentages on lines 2a, 2b, and 2c show | ıld equal 100%. | | | | |
| За | Are there endowment funds not in the posses | | ion that are held ar | nd administered for | the | |
| | organization by: | | | | | Yes No |
| | (i) Unrelated organizations? | | | | | 3a(i) |
| | (m) D 1 1 1 1 1 1 0 | | | | | A /*** |
| b | If "Yes" on line 3a(ii), are the related organizat | ions listed as require | d on Schedule R? | | | 3b |
| 4 | Describe in Part XIII the intended uses of the | | ment funds. | | | |
| Par | rt VI Land, Buildings, and Equipme | | | | | |
| | Complete if the organization answered | "Yes" on Form 990, | Part IV, line 11a. S | Ī | | |
| | Description of property | (a) Cost or ot | | ' ' | Accumulated | (d) Book value |
| | | basis (investm | ent) basis | (other) d | epreciation | |
| | Land | | | | | |
| | Buildings | | | | | |
| | 1 | | | | | |
| | Equipment | | | | | |
| | Other | | | | | |
| Total | I. Add lines 1a through 1e. (Column (d) must ed | rual Form 990 Part X | line 10c column | (R)) | | 0. |

Schedule D (Form 990) 2023

Part VIII Investments

DISTRICT FOUNDATION

|) | 5 – | 3 | 8 | 4 | 7 | 8 | 3 | 4 | Page 3 | , |
|---|-----|---|---|---|---|---|---|---|--------|---|
|---|-----|---|---|---|---|---|---|---|--------|---|

| Part VII Investments - Other Securities | on Form 000 Part IV line | 11h See Form 000 Part V line 12 | |
|---|-----------------------------|---|------------------|
| Complete if the organization answered "Yes" (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-ye | ar market value |
| (A) E' ' 1 1 1 1 | (b) Book value | (c) Welfied of Valuation. Gost of Cha of ye | ai market value |
| (1) Financial derivatives (2) Closely held equity interests | | | |
| (3) Other | | | |
| (A) | | | |
| (B) | | | |
| (C) | | | |
| (D) | | | |
| (E) | | | |
| (F) | | | |
| (G) | | | |
| (H) | | | |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | | | |
| Part VIII Investments - Program Related. | | | |
| Complete if the organization answered "Yes" | | | |
| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-ye | ar market value |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets | | | |
| Complete if the organization answered "Yes" | on Form 000 Part IV line | 11d Soo Form 000 Part V line 15 | |
| | Description | | (b) Book value |
| | Description | | (b) Book value |
| (1) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Column (b) must equal Form 990, Part X, line 15, co. | (B)) | | |
| Part X Other Liabilities | . (2)) | | |
| Complete if the organization answered "Yes" | on 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, line 25, co | | | |
| 2. Liability for uncertain tax positions. In Part XIII, provide | the text of the footnote to | the organization's financial statements that rep | |
| organization's liability for uncertain tax positions under | FASB ASC 740. Check h | ere if the text of the footnote has been provided | l in Part XIII X |

| Sche | dule D (Form 990) 2023 DISTRICT FOUNDATION | | | <u>95-38</u> | 47834 | Page 4 |
|----------|---|-------------------|-------------------------|---------------|----------------|-------------|
| Par | t XI Reconciliation of Revenue per Audited Financial Stateme | nts With R | evenue per Re | turn | | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | | | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 75, | 973. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | | |
| а | Net unrealized gains (losses) on investments | 2a | | | | |
| b | Donated services and use of facilities | 2b | 72,600. | | | |
| С | Recoveries of prior year grants | 2c | | | | |
| d | Other (Describe in Part XIII.) | 2d | | | | |
| е | Add lines 2a through 2d | | | 2e | 72,0 | <u>600.</u> |
| 3 | Subtract line 2e from line 1 | | | 3 | 3,: | <u>373.</u> |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | 1 1 | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | . 4a | | | | |
| b | Other (Describe in Part XIII.) | 4b | | | | |
| С | Add lines 4a and 4b | | | 4c | | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | . \A/'-1 F | | 5 | 3,: | 373. |
| Pai | t XII Reconciliation of Expenses per Audited Financial Stateme | | xpenses per F | Return | | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. | | | | | |
| 1 | Total expenses and losses per audited financial statements | | | 1 | 80,0 | 675. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | 50 | | | |
| а | Donated services and use of facilities | | 72,600. | | | |
| b | Prior year adjustments | | | | | |
| С | Other losses | | | | | |
| d | Other (Describe in Part XIII.) | | | | 50 | c 0 0 |
| е | Add lines 2a through 2d | | | 2e | 72,0 | <u> </u> |
| 3 | Subtract line 2e from line 1 | | | 3 | 8,0 | 0/5. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | 1 . 1 | | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | | | | | |
| b | Other (Describe in Part XIII.) | - | | _ | | 0 |
| | Add lines 4a and 4b | | | 4c | 0 / | 0. 075. |
| 5 Dai | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) **T XIII Supplemental Information | | | 5 | 0,1 | 0/5. |
| | | N/ Para dia an | al Ob a David V. Page 4 | Dest V. Be | - 0: D-:+ VI | |
| | de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part | | | ; Part X, IIr | ie 2; Part XI, | |
| iines | 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addi | itional informa | tion. | | | |
| | | | | | | |
| РΔБ | RT X, LINE 2: | | | | | |
| 1 711 | (I A, DINE Z. | | | | | |
| тнв | E FOUNDATION HAS ADOPTED FASB ASC TOPIC 740 |) ጥዘ ል ጥ (| TARTETES | тнк | | |
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| ACC | COUNTING FOR UNCERTAINTY IN TAX POSITIONS T | AKEN OF | EXPECTED | то в | E TAKEN | J |
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| ON | A TAX RETURN AND PROVIDES THAT THE TAX EFF | ECTS F | OM AN UNC | ERTAII | XAT V | |
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| POS | SITION CAN BE RECOGNIZED IN THE FINANCIAL S | TATEMEN | TS ONLY I | F. BA | SED ON | |
| | | , | 110 01111 1 | _ , | <u> </u> | |
| ITS | MERITS, THE POSITION IS MORE LIKELY THAN | NOT TO | BE SUSTAI | NED O | N AUDIT | r |
| | THE POSITION IS HOLD BILLION IN THE | 1101 10 | DE BOBIIII | 1100 01 | ., 110011 | _ |
| BY | THE TAXING AUTHORITIES. MANAGEMENT BELIEVE | CS THAT | ALL TAX P | OSTTT | ONS | |
| | | | | | 12 | |
| TAK | KEN TO DATE ARE HIGHLY CERTAIN AND, ACCORDI | NGLY. N | O ACCOUNT | ING | | |
| | | | | | | |
| ADJ | JUSTMENT HAS BEEN MADE TO THE FINANCIAL STA | TEMENTS | 5. | | | |
| | | | | | | |

| Schedule D (Form 990) 2023 Part XIII Supplemental Infor | DISTRICT | FOUNDATION | 95-3847834 | Page 5 |
|---|------------------|------------|------------|--------|
| Part XIII Supplemental Infor | mation (continue | ed) | | |
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SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

Open to Public

OMB No. 1545-0047

pen to Public Inspection

Name of the organization

Department of the Treasury

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT FOUNDATION

 $Employer\ identification\ number\\95-3847834$

Questions Regarding Compensation Yes No 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. Compensation committee Written employment contract Independent compensation consultant Compensation survey or study Form 990 of other organizations Approval by the board or compensation committee During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: Х **a** Receive a severance payment or change-of-control payment? 4a Х **b** Participate in or receive payment from a supplemental nonqualified retirement plan? 4b X c Participate in or receive payment from an equity-based compensation arrangement? 4c If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation 5 contingent on the revenues of: a The organization? Х 5a X **b** Any related organization? 5b If "Yes" on line 5a or 5b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: X a The organization? 6a X **b** Any related organization? 6b If "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III Х 7 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III Х 8 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred | (D) Nontaxable benefits | (B)(i)-(D) | (F) Compensation in column (B) |
|---------------------|------|--|-------------------------------------|---|-----------------------------------|-------------------------|------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) MARVIN MARTINEZ | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| SECRETARY | (ii) | 393,666. | 0. | 0. | 0. | 24,736. | 418,402. | 0. |
| (2) ENRIQUE PEREZ | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| EXECUTIVE DIRECTOR | (ii) | 312,858. | 0. | 0. | 0. | 43,290. | 356,148. | 0. |
| (3) IRIS I INGRAM | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| TREASURER | (ii) | 297,960. | 0. | 0. | 0. | 30,210. | 328,170. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

| Part III Supplemental Information |
|--|
| Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information. |
| PART I, LINE 3: |
| THE ORGANIZATION RELIES UPON A RELATED ENTITY TO DETERMINE COMPENSATION |
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SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

QUZJ
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT FOUNDATION

Employer identification number 95-3847834

FORM 990, PART VI, SECTION A, LINE 1A: PHILLIP E YARBROUGH AND MARVIN MARTINEZ ARE OFFICIALS OF A RELATED ORGANIZATION. FORM 990, PART VI, SECTION A, LINE 8B: THE ORGANIZATION DOES NOT HAVE A COMMITTEE WITH AUTHORITY TO ACT ON ITS BEHALF. FORM 990, PART VI, SECTION B, LINE 11B: THE TAX RETURN IS REVIEWED BY THE RSCCD VICE CHANCELLOR OF EDUCATIONAL SERVICES WHO IS THE EXECUTIVE DIRECTOR OF THE FOUNDATION. THE TAX RETURN IS AVAILABLE TO OTHER MEMBERS OF THE BOARD UPON REQUEST. FORM 990, PART VI, SECTION B, LINE 12C: EACH MEMBER OF THE BOARD IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST FORM ON AN ANNUAL BASIS. IF THERE ARE CONFLICTS, THE REST OF THE BOARD WOULD BE MADE AWARE OF IT AND THAT MEMBER WOULD ABSTAIN FROM DISCUSSION OR VOTING RELATED TO THE CONFLICT OF INTEREST. FORM 990, PART VI, SECTION B, LINE 15A: THE COMPENSATION FOR THE EXECUTIVE DIRECTOR IS APPROVED BY THE

INDEPENDENTLY ELECTED BOARD OF TRUSTEES OF THE RANCHO SANTIAGO COMMUNITY

COMMUNITY COLLEGE DISTRICT. THE FOUNDATION HAS NO EMPLOYEES.

COLLEGE DISTRICT. THE EXECUTIVE DIRECTOR IS COMPENSATED BY RANCHO SANTIAGO

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

Schedule O (Form 990) 2023 Page 2 RANCHO SANTIAGO COMMUNITY COLLEGE Name of the organization **Employer identification number** DISTRICT FOUNDATION 95-3847834 GOVERNING DOCUMENTS AND CONFLICTS OF INTEREST ARE AVAILABLE TO THE PUBLIC UPON REQUEST. FORM 990 PART VII SECTION A COLUMN F THE RELATED ORGANIZATION PARTICIPATES IN THE PUBLIC EMPLOYEE RETIREMENT SYSTEM OF CALIFORNIA AND STATE TEACHERS RETIREMENT SYSTEM, DEFINED BENEFIT PLANS, DUE TO THE SIZE AND VARIED PARTICIPANTS IN THIS PLAN THE ACTUARIAL VALUE IS NOT CALCULATED ON A PER EMPLOYEE BASIS. NO AMOUNT IS INCLUDED IN COLUMN F FOR A REASONABLE ESTIMATE OF THE INCREASE IN ACTUARIAL VALUE.

SCHEDULE R (Form 990)

Part I

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

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

(c)

(d)

(e)

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

(a)

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT FOUNDATION

Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(b)

Employer identification number 95-3847834

(f)

| Name, address, and EIN (if applicable) of disregarded entity | Primary activity | Legal domicile (state or foreign country) | r Total inco | me End-of-year | | controlling ntity | 9 |
|---|--|---|-----------------------|-----------------------------------|---------------------------|----------------------|-------------------------|
| | | | | | • | | |
| | | | | | | | |
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| | | | | | | | |
| Part II Identification of Related Tax-Exempt Organizations during the tax year. | ations. Complete if the organization a | nswered "Yes" on Form 990, | , Part IV, line 34, b | ecause it had one | or more related tax-exe | mpt | |
| (a) | (b) | (c) | (d) | (e) | (f) | (| g) 512(b)(13) |
| Name, address, and EIN of related organization | Primary activity | Legal domicile (state or foreign country) | Exempt Code section | Public charity status (if section | Direct controlling entity | cont | rolled ity? |
| | | | | 501(c)(3)) | | Yes | No |
| RANCHO SANTIAGO COMMUNITY COLLEGE DISTRIC - | | | | | | | |
| 95-2696799, 2323 N BROADWAY, SANTA ANA, CA | | | | | | | |
| 92706 | COMMUNITY COLLEGE DISTRICT | CALIFORNIA | 115 | | | | Х |
| | | | | | | | |
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Page 2

| Identification of Related Org organizations treated as a par | | hip. Complete if | the organization answe | ered "Yes" on Fori | m 990, Part IV, line | e 34, becaus | e it had one or mor | re related | t |
|--|--|-------------------------|------------------------|--------------------|----------------------|--------------|---------------------|------------|---|
| | | | | | | | | - | - |

| (b) | (c) | (d) | (e) | (f) | (g) | (ł | 1) | (i) | (j) | (k) |
|------------------|-----------|--|---|-----------------------|--|-----|--------|---|------------------------------------|-------------------------|
| Primary activity | (state or | Direct controlling entity | Predominant income (related, unrelated, excluded from tax under | Share of total income | Share of end-of-year | | tions? | Code V-UBI amount in box 20 of Schedule | General or managing partner? | Percentage ownership |
| | country) | | sections 512-514) | | 400010 | Yes | No | K-1 (Form 1065) | Yes No | |
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| | | Primary activity Legal domicile (state or foreign | | | Primary activity Legal domicile (state or foreign Great or foreign Great or foreign Compared to the c | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | Legal domicile (state or foreign | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year | (h) Percentage ownership | Sec 512(I contr | tion b)(13) rolled tity? |
|--|-------------------------|--|-------------------------------|---|--|---------------------------------------|--------------------------------|-----------------------|-----------------------------------|
| | | country) | | or trust) | | assets | | | No |
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Yes No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

| а | Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | | | | 1a | | X |
|--------|---|--------------|------------------------------|--|---------|--------|----------|
| | | | | | 1b | Х | |
| С | Gift, grant, or capital contribution from related organization(s) | | | | 1c | | X |
| | | | | | 1d | | X |
| е | Loans or loan guarantees by related organization(s) | | | | 1e | | X |
| | | | | | | | |
| f | Dividends from related organization(s) | | | | 1f | | X |
| | Sale of assets to related organization(s) | | | | 1g | | X |
| h | Purchase of assets from related organization(s) | | | | 1h | | X |
| i | Exchange of assets with related organization(s) | | | | 1i | | X |
| j | Lease of facilities, equipment, or other assets to related organization(s) | | | | 1j | | X |
| | | | | | | | |
| k | Lease of facilities, equipment, or other assets from related organization(s) | | | | 1k | | X |
| -1 | Performance of services or membership or fundraising solicitations for related organization(s) | | | | 11 | | X |
| m | Performance of services or membership or fundraising solicitations by related organization(s) | | | | 1m | | X |
| n | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | | | 1n | | X |
| 0 | Sharing of paid employees with related organization(s) | | | | 10 | X | |
| | | , I | | | | | |
| р | Reimbursement paid to related organization(s) for expenses | | | | 1p | | _X_ |
| q | Reimbursement paid by related organization(s) for expenses | | | | 1q | | <u>X</u> |
| | | | | | | | |
| r | Other transfer of cash or property to related organization(s) | | | | 1r | | _X_ |
| | Other transfer of cash or property from related organization(s) | | | | 1s | | X |
| 2 | If the answer to any of the above is "Yes," see the instructions for information on who must co | omplete this | s line, including covered re | elationships and transaction thresholds. | | | |
| | (a) Name of related organization (b) Transa type | action | (c) Amount involved | (d) Method of determining amount inv | olved | | |
| (1) | | | | | | | |
| (2) | | | | | | | |
| | | | | | | | |
| (3) | | | | | | | |
| | | | | | | | |
| (4) | | | | | | | |
| | | | | | | | |
| (5) | | | | | | | |
| | | | | | | | |
| (6) | | | | | | | |
| 332163 | 3 09-28-23 | | | Schedule | R (Forr | n 990) | 2023 |

Schedule R (Form 990) 2023

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h |) | (i) | (j |) | (k) |
|----------------------------------|------------------|---|-----|---------------------------------------|-----|-----------------------------------|-----------------------------|---------------------|-----------------|------------------------|------------------------------|----------------------|
| Name, address, and EIN of entity | Primary activity | Legal domicile (state or foreign country) | | Are all partners sec 501(c)(3) orgs.? | | Share of end-of-year assets | Dispro tions allocati | por- ate ons? | of Schedule K-1 | Gener mana partr | ral or ging ner? ow | rcentage vnership |
| | | | , | Tes No | | | 103 | 140 | | 163 | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | + | |
| | | | | | | | | | | | | |
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| | | | | | | | | | | | | |

RANCHO SANTIAGO COMMUNITY COLLEGE

Schedule R (Form 990) 2023 DIST
Part VII Supplemental Information DISTRICT FOUNDATION 95-3847834 Page 5 Provide additional information for responses to questions on Schedule R. See instructions.

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

June 30, 2024

| Pre | pare | ed F | or |
|-----|------|------|----|
|-----|------|------|----|

Rancho Santiago Community College District Foundation 2323 N Broadway Santa Ana, CA 92706

Prepared By:

Eide Bailly LLP 10681 Foothill Blvd., Ste. 300 Rancho Cucamonga, CA 91730-3831

To be Signed and Dated By:

Not applicable

Amount of Tax:

| Total Tax | \$ | 0 |
|------------------------------|----|---|
| Less: payments and credits | \$ | 0 |
| Plus: other amount | \$ | 0 |
| Plus: interest and penalties | \$ | 0 |
| No payment is required | \$ | |

Overpayment:

| Credited to your estimated tax | K | \$ | 0 |
|--------------------------------|---|----|---|
| Other amount | | \$ | 0 |
| Refunded to you | | \$ | 0 |

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. Please review the return for completeness and accuracy. We will then transmit your return electronically to the FTB. Do not mail the paper copy of the return to the FTB.

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM RRF-1

FOR THE YEAR ENDING

June 30, 2024

Prepared For:

Rancho Santiago Community College District Foundation 2323 N Broadway Santa Ana, CA 92706

Prepared By:

Eide Bailly LLP 10681 Foothill Blvd., Ste. 300

Rancho Cucamonga, CA 91730-3831

Amount of Tax:

Balance due of \$25

Make Check Payable To:

Department of Justice

Mail Tax Return To:

Registry of Charities and Fundraisers P.O. Box 903447 Sacramento, CA 94203-4470

Return Must Be Mailed On Or Before:

May 15, 2025

Special Instructions:

The report should be signed and dated by an authorized individual(s).

TAXABLE YEAR **2023**

California Exempt Organization Annual Information Return

328941 12-26-23 FORM

199

| Ca | lendar Year | 2023 or fiscal year beginning (mm/dd/yyyy) $07/01/2023$, and ending (mm/ | dd/yyy | y) | 06 | 5/30/2024 | |
|--------------|-----------------|---|-----------|-------------|------------|------------------|--------------|
| | | anization name | | ornia corpo | | | |
| R. | ANCHO | SANTIAGO COMMUNITY COLLEGE | | | | | |
| \mathbf{D} | ISTRI | CT FOUNDATION | | 1141 | 732 | I. | |
| Ad | ditional inform | ation. See instructions. | FEI | | | | |
| _ | | | | 95-3 | <u>847</u> | 834 | |
| | eet address (s | | | PMB no. | | | |
| _ | | BROADWAY | | | | | |
| Cit | = | State | | ZIP code | | | |
| _ | eign country i | | A : | 9270 | _ | | |
| FOR | eign country i | ame Foreign province/state/county | | Foreign po | osiai co | ide | |
| _ A | First retu | n Yes X No I Did the organization have any | chand | ec to ite | huidali | inge | |
| В | Amended | 77 | | | | | Z No |
| C | | on 4947(a)(1) trust Yes X No J If exempt under R&TC Section | | | | | <u>-</u> 140 |
| D | | rmation return? | | | | | X No |
| _ | | Dissolved Surrendered (Withdrawn) Merged/Reorganized K Is the organization exempt un | 7 | | | ····· = = | |
| | | (mm/dd/yyyy) • If "Yes," enter the gross receip | | | | • — – | _ |
| Ε | Check ac | counting method: (1) Cash (2) X Accrual (3) Other L Is the organization a limited li | ability | company | ? | • Yes ∑ | X No |
| F | Federal re | turn filed? (1) ● 990T (2) ● 990PF (3) ● Sch H (990) M Did the organization file Form | 100 o | r Form 10 | 09 to | | |
| | ` , | Other 990 series report taxable income? | | | | | ∑ No |
| G | Is this a g | roup filing? See instructions • YesX No N Is the organization under aud | | | | | _ |
| Н | | panization in a group exemption Yes X No IRS audited in a prior year? | | | | | |
| | If "Yes," w | rhat is the parent's name? 0 Is federal Form 1023/1024 pe | | | | Yes 2 | ∠ No |
| | | Date filed with IRS | | | | | |
| _ | Part I c | omplete Part I unless not required to file this form. See General Information B and C. | | | | | |
| ÷ | arti (| 1 Gross sales or receipts from other sources. From Side 2, Part II, line 8 | | • | 1 | 2,37 | 73 00 |
| | | 2 Gross dues and assessments from members and affiliates | | | 2 | | 00 |
| | | 3 Gross contributions, gifts, grants, and similar amounts received | | | 3 | 1,00 | |
| | | 4 Total gross receipts for filing requirement test. Add line 1 through line 3. | | | | , | - 100 |
| | Receipts | This line must be completed. If the result is less than \$50,000, see General Information B | | | 4 | 3,37 | 73 00 |
| _ | and | 5 Cost of goods sold • 5 | | 00 | | | |
| • | Revenues | 6 Cost or other basis, and sales expenses of assets sold 6 | | 00 | | | |
| | | 7 Total costs. Add line 5 and line 6 | | | 7 | | 00 |
| _ | | 8 Total gross income. Subtract line 7 from line 4 | | • | 8 | 3,37 | |
| | xpenses | 9 Total expenses and disbursements. From Side 2, Part II, line 18 | | • | 9 | 8,07 | /5 00 |
| _ | -Apolisos | 10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 | | • | 10 | -4,70 | |
| | | 11 Total payments | | l l | 11 | | 00 |
| | | 12 Use tax. See General Information K | | | 12 | | 00 |
| | | 13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 | | l l | 13 | | 00 |
| • | Payments | 14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 15 Penalties and interest. See General Information J | | ſ | 14 15 | | 00 |
| | | | | | | | 00 |
| _ | | 16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, ar it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer h | nd to the | best of my | / knowl | edge and belief, | 100 |
| Sig | | I Title | Date | mowieage. | | ■ Telephone | |
| He | 16 | Signature of officer EXECUTIVE DIRE | | | | | |
| | | Date | Check i | f | | ● PTIN | |
| | | Preparer's ► CATHERINE L. GRAY, CPA 04/22/25 | self-em | ployed | | P01294460 | |
| Pa | id | Firm's name | | | | Firm's FEIN | |
| | eparer's | (or yours, if self- | | | | 45-0250958 | |
| Us | e Only | employed) 10681 FOOTHILL BLVD., STE. 300 and address PANGUO GUGAMONGA GA 01730 3031 | | | | • Telephone | |
| _ | | RANCHO CUCAMONGA, CA 91730-3831 | | _ | 7 | 909-466-441 | . 0 |
| _ | | May the FTB discuss this return with the preparer shown above? See instructions | | • X | Yes | No | |

3651234

328951 12-26-23

| Part II | Organizations with gross receipts of more than \$50,000 and private foundations regardless of |
|---------|---|
| | amount of gross receipts - complete Part II or furnish substitute information. |

1 Gross sales or receipts from all business activities. See instructions

| | | 2 | Interest | | | | | | | • | 2 | | 4,3/3 | 00 |
|-------|---------|--------|------------------------------------|-----------|-----------------------|--------|-------|--------------------|----------------|-----------|---------|-----------|-------|---------------|
| | | 3 | Dividends | | | | | | | | 3 | | | 00 |
| Rece | ipts | 4 | Gross rents | | | | | | | | 4 | | | 00 |
| from | | 5 | Gross royalties | | | | | | | | 5 | | | 00 |
| Othe | r | 6 | Gross amount received from sa | le of ass | ets (See instructions | 3) | | | | • | 6 | | | 00 |
| Sour | ces | 7 | Other: : | | | • | | | | | | | | 00 |
| | | 8 | Total gross sales or receipts fro | | | | | | | | 8 | | 2,373 | |
| | | 9 | Contributions, gifts, grants, and | | | _ | | | | | 9 | | | 00 |
| | | 10 | Disbursements to or for member | | | | | | | | 10 | | | 00 |
| | | 11 | Compensation of officers, direct | tors, and | I trustees | | | SEE STA | TEMEN | T 1 • | 11 | | 0 | |
| | | 12 | Other salaries and wages | | | | | | | | 12 | | | 00 |
| Expe | nses | 13 | Interest | | | | | | | | 13 | | | 00 |
| and | | 14 | Taxes | | | | | | | | 14 | | | 00 |
| Disbu | ırse- | 15 | Rents | | | | | | | | 15 | | | 00 |
| ment | | 16 | Depreciation and depletion (See | instruct | tions) | | | | | • | 16 | | | 00 |
| | | | Other expenses and disburseme | ents | | | | SEE STA | TEMEN | T 2 • | 17 | | 8,075 | $\overline{}$ |
| | | | Total expenses and disburseme | | | | | | | | 18 | | 8,075 | |
| Sch | nedu | | | 711017140 | Beginning (| | | | art ij illio o | End | | able year | . , | 100 |
| Asse | | | | | (a) | | - , | (b) | | (c) | T | | (d) | |
| | | | | | (ω) | | | 481,111 | | (0) | | • | 470,9 | 59 |
| | | | s receivable | | | | | 101,111 | | | | • | 110,5 | |
| | | | ceivable | | | | | | | | | • | | |
| | | | | | | | | | | | | • | | |
| | | | state government obligations | | | | | | | | | • | | |
| | | | in other bonds | | | | | | | | | • | | |
| | | | in stock | | | | | | | | | • | | |
| | Mortga | | | | | | | | | | | • | | |
| | | - | ments | | | | | | | | | • | | |
| 10 4 | n Denr | reciah | le assets | | | | | | | | | _ | | |
| 10 0 | n Less | accii | mulated depreciation | | | | | | | | | | | |
| | | | | | | | 7 | | | | | • | | |
| | | | | | \rightarrow | | _ | | | | | • | | |
| | | | | | | | | 481,111 | | | | | 470,9 | 59 |
| | | | et worth | | | | | 101,111 | | | | | 110,5 | |
| | | | yable | | | | | 7,450 | | | | • | 2,0 | 000 |
| | | | s, gifts, or grants payable | | | | | ,,130 | | | | • | | |
| | | | otes payable | | | | | | | | | • | | |
| | | | ayable | | | | | | | | | • | | |
| | | | es | | | | | | | | | | | |
| | | | or principal fund | | | | | | | | | • | | |
| | | | tal surplus. Attach reconciliation | | | | | | | | | • | | |
| | | | nings or income fund | | | | | 473,661 | | | | • | 468,9 | 59 |
| | | | ies and net worth | | | | | 481,111 | | | | | 470,9 | |
| | nedul | | | per boo | ks with income per | return | | - | • | | | | - | |
| | | | Do not complete this sche | | | | e 13, | column (d), is les | s than \$50, | ,000. | | | | |
| 1 [| Net inc | ome p | per books | | −4 | ,702 | 7 | Income recorded | on books t | this year | | | | |
| | | | me tax | | • | | 1 | not included in th | | - | le | • | | |
| | | | pital losses over capital gains | | • | | 8 | Deductions in thi | s return no | t charged | | | | |
| | | | recorded on books this year. | | | | 1 | against book inco | | • | | | | |
| | | | dule | [| • | | 1 | Attach schedule | | | | • | | |
| | | | corded on books this year not | | | | | Total. Add line 7 | | | | | | |
| | | | this return. Attach schedule | [| • | | 10 | Net income per re | eturn. | | | | | |
| | | | ne 1 through line 5 | | -4 | ,702 | 1 | Subtract line 9 fr | | | <u></u> | | -4,7 | 02 |
| | | | | | | | | | | | | | | |

| CA 199 | COMPENSATION O | F OFFICERS, | DIRECTORS AND TRUSTEES | STATEMENT 1 |
|---|----------------|-------------|------------------------------------|--------------|
| NAME AND ADDI | RESS | | TITLE AND AVERAGE HRS WORKED/WK | COMPENSATION |
| MARVIN MARTIN 2323 N BROADW SANTA ANA, CA | WAY | | SECRETARY 2.00 | 0. |
| ENRIQUE PEREZ 2323 N BROADV SANTA ANA, CA | YAW | | EXECUTIVE DIRECTOR 2.00 | 0. |
| IRIS I INGRAM 2323 N BROADW SANTA ANA, CA | WAY | | TREASURER 2.00 | 0. |
| PHILLIP E. YA 2323 N BROADW SANTA ANA, CA | WAY | | TRUSTEE JULY - DECEMBER 2.00 | 0. |
| ZEKE F. HERNA 2323 N BROADV SANTA ANA, CA | WAY | | TRUSTEE DECEMBER - JUNE 2.00 | 0. |
| ANDREW PATTER 2323 N BROADV SANTA ANA, CA | WAY | | MEMBER 2.00 | 0. |
| EDDIE MARQUEZ 2323 N BROADV SANTA ANA, CA | WAY | | MEMBER 2.00 | 0. |
| JOHN M GUTIER 2323 N BROADV SANTA ANA, CA | YAY | | VICE PRESIDENT 2.00 | 0. |
| JUAN M. GONZA 2323 N BROADV SANTA ANA, CA | YAY | | PRESIDENT 2.00 | 0. |
| MARIANELA SII 2323 N BROADV SANTA ANA, CA | WAY | | MEMBER 2.00 | 0. |
| TODD O LITFIN 2323 N BROADW SANTA ANA, CA | WAY | | MEMBER 2.00 | 0. |

95-3847834

TOTAL TO FORM 199, PART II, LINE 11

0.

| CA 199 | OTHER EXPENSES | STATEMENT 2 |
|---|----------------|---------------------------------|
| DESCRIPTION | | AMOUNT |
| SPONSORSHIPS AWARDS ACCOUNTING FEES OTHER PROFESSIONAL FEES | | 2,000. 500. 5,500. 75. |
| TOTAL TO FORM 199, PART II, LINE | 17 | 8,075. |

| CA 199 FUND | BALANCES | | STATEMENT 3 |
|--|----------|----------------------|----------------------|
| DESCRIPTION | | BEG. OF YEAR | END OF YEAR |
| NET ASSETS WITHOUT DONOR RESTRICTIONS NET ASSETS WITH DONOR RESTRICTIONS | | 269,346. 204,315. | 264,644. 204,315. |
| TOTAL TO FORM 199, SCHEDULE L, LINE 21 | | 473,661. | 468,959. |

| ULL | | |
|---------------|--|--|
| Date Accepted | | |

| TAXABLE YEAR | |
|--------------|--|
| 0000 | |

California e-file Return Authorization for

FORM

| 2023 | 3 | Exempt Organiza | ntions | | | | | | 8453-EO |
|---|---|--|--|---|---|--|--|---|---|
| Exempt Organiz | ation name | | | | | | | | Identifying number |
| | | AGO COMMUNITY CO | OLLEGE | | | | | | 95-3847834 |
| Part I E | lectronic R | eturn Information (whole dolla | rs only) | | | | | | |
| 1 Total g | ross receipt | s or unrelated business taxable | income (Form 199, line | 4 or For | m 109, li | ne 5) | | | 13,373 |
| 2 Total g | ross income | e or total tax (Form 199, line 8 o | r Form 109, line 14) | | | | | | 2 3,373 |
| 3 Total e | xpenses an | d disbursements (Form 199, line | e 9) | | | | | | 3 8,075 |
| | e (Form 109 | , | | | | | | | |
| | | m 109, line 24) | | | | | | | 5 |
| | | Account Electronically for Tax | able Year 2023 | | | | | | |
| | • | t of refund (Form 109 only.) | | | | | | 47 | |
| | | ds withdrawal 7a Amoun | | · - · · · · | | thdrawal c | | | |
| Part III So | chedule of Es | timated Tax Payments for Taxable | ` | | ient paym | | $\overline{}$ | amoun | 1 , , , , |
| | | First Payment | Second Paymer | nt | | Third Pay | ment | - | Fourth Payment |
| 8 Amount | | | | | | | | | |
| 9 Withdra Part IV B | | rmation (Have you verified the | ovomnt organization's k | ankina i | nformati | on2) | | | |
| | | mation (have you verified the | exempt organization's t | Dariking i | morman | DIT?) | | | |
| 10 Routing | _ | | | 40 T | | | | مد مانام م | Cavinasa |
| 11 Account | eclaration o | of Officer | | 12 1 | ype or ac | ccount: | Gn | ecking | Savings |
| direct deposit and any estim Under penalti transmitter, o California elec a balance due organization o statements be delayed, I au Sign Here Part VI D I declare that am only an in accurately ref provided the 1345, 2023 Here exempt or I declare that | refund agree nated paymen es of perjury, r intermediate ctronic return, I und will remain lia e transmitted thorize the F Signature of eclaration of I have review termediate selects the data organization of ganization re I have examin | t amounts listed on Part III, line 8 fi I declare that I am an officer of the e service provider and the amounts. To the best of my knowledge and I erstand that if the Franchise Tax Bo ble for the tax liability and all applic to the FTB by the ERO, transmitter, TB to disclose to the ERO or interm officer of Electronic Return Originato ed the above exempt organization's ervice provider, I understand that I a on the return.) I have obtained the officer with a copy of all forms and i Authorized e-file Providers. I will ke | ny return. If I check Part II, rom the bank account spec above exempt organization in Part I above agree with belief, the exempt organization and (FTB) does not receive able interest and penalties, or intermediate service provider the late of the provider the late of the provider the late of t | box 7, 1 a fified in Para and that the amount tion's return full and till authorization full and till authorization full and till authorization full and till authorization full amount full authorization full full full full full full full ful | uthorize a rt IV. the informats on the informats on the rn is true imely pay te the execute (s) for the CUTT FTB 8453 exempt o orm FTB 88, and I hr years from the ryears from the ryears from the sand stars and stars and stars. | nation I procorrespond, correct, arment of the ment or ganissing of the delay or the VE DI -EO are correganization (453-EO between the due equest. If I tements, an | ovided to ding line exempt exempt the date of the date | my electory of the lete. If to organic when the COR | ctronic return originator (ERO), exempt organization's 2023 the exempt organization is filing ration's tax liability, the exempt d accompanying schedules and ization's return or refund is ne refund was sent. exect to the best of my knowledge. (If I arre, however, that form FTB 8453-EO g this return to the FTB. I have irrements described in FTB Pub. irn or four years from the date d preparer, under penalties of perjury, my knowledge and belief, they are |
| ERC sign | | | Z CD3 | Date | | Check if also paid | [3 2] | Check if self- | ERO'S PTIN |
| | | ATHERINE L. GRAY | - | | | preparer | X | employ | <u> </u> |
| Sign if se | n's name (or you elf-employed) | | | mp ' | 200 | | | | Firm's FEIN 45-0250958 |
| Sign and | address | RANCHO CUCA | ILL BLVD., S MONGA, CA | TE. | 300 | | | | ZIP code 91730-3831 |
| and belief, the | | I declare that I have examined the a prrect, and complete. I make this de | | | | | | ements | s, and to the best of my knowledge |
| Paid Preparer | Paid preparer's signature | | | | Date | | Check if self- employe | ed _ | Paid preparer's PTIN |
| Must | Firm's name | | | | | | | | Firm's FEIN |
| Sign | if self-emplo and address | yeu) ———————————————————————————————————— | | | | | | | ZIP code |
| | | | | | | | | | |

STATE OF CALIFORNIA

RRF-1 (Rev. 01/2024)

MAIL TO: Registry of Charities and Fundraisers P.O. Box 903447 Sacramento, CA 94203-4470

STREET ADDRESS: 1300 I Street Sacramento, CA 95814

WEBSITE ADDRESS: www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code 11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

DEPARTMENT OF JUSTICE
PAGE 1 of 5

(For Registry Use Only)

| RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT FOUNDATION Name of Organization List all DBAs and names the organization uses or has used 2323 N BROADWAY Address (Number and Street) SANTA ANA, CA 92706 City or Town, State, and ZIP Code | Check if: Change of address Amended report Organization requests email notifications State Charity Registration Number 049242 Corporation or Organization No. | | | | |
|---|---|------------------------------------|--|--|--|
| 714-480-7460 Telephone Number E-mail Address | Federal Employer ID No. 95-3847834 | | | | |
| ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310) Make Check Payable to Department of Justice | | | | | |
| Total Revenue Fee Total Revenue Less than \$50,000 \$25 Between \$250,001 and \$1 million Between \$50,000 and \$100,000 \$50 Between \$1,000,001 and \$5 million Between \$100,001 and \$250,000 \$75 Between \$5,000,001 and \$20 million | Fee \$100 Between \$20,000,001 and \$100 million Between \$100,000,001 and \$500 million | Fee \$800 \$1,000 \$1,200 | | | |
| PART A - ACTIVITIES For your most recent full accounting period (beginning 07/01/20 | 23 ending 06/30/2024) list: | | | | |
| Total Revenue (including noncash contributions) \$ 3,373 Noncash Contributions \$ 0 Total Assets \$ 470,959 Program Expenses \$ 2,500 Total Expenses \$ 8,075 | | | | | |
| PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD O | OF THIS REPORT | | | | |
| Note: All questions must be answered. If you answer "yes" to any of the questions providing an explanation and details for each "yes" response. Please re | ordere BDE 4 to a toront to the fermion the contract of the | Vaa Na | | | |
| During this reporting period, were there any contracts, loans, leases or other finand any officer, director or trustee thereof, either directly or with an entity in whany financial interest? | nancial transactions between the organization | Yes No | | | |
| 2. During this reporting period, was there any theft, embezzlement, diversion or n or funds? | nisuse of the organization's charitable property | х | | | |
| 3. During this reporting period, were any organization funds used to pay any pen | alty, fine or judgment? | х | | | |
| 4. During this reporting period, were the services of a commercial fundraiser, fund commercial coventurer used? | draising counsel for charitable purposes, or | х | | | |
| 5. During this reporting period, did the organization receive any governmental fur | nding? | х | | | |
| 6. During this reporting period, did the organization hold a raffle for charitable pur | rposes? | х | | | |
| 7. Does the organization conduct a vehicle donation program? | | х | | | |
| 8. Did the organization conduct an independent audit and prepare audited finance generally accepted accounting principles for this reporting period? | cial statements in accordance with | x | | | |
| 9. At the end of this reporting period, did the organization hold restricted net asse | ets, while reporting negative unrestricted net assets? | х | | | |
| I declare under penalty of perjury that I have examined this report, including ac and belief, the content is true, correct and complete, and I am authorized to sign | | ledge | | | |
| ENRIQUE PEREZ | EXECUTIVE DIRECTOR | | | | |
| Signature of Authorized Agent Printed Name | Title Date | | | | |

** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Inspection

| ΑF | For the | lpha 2023 calendar year, or tax year beginning $$ JUL $$ $$ $$ JUL $$ $$ $$ $$ 2 $$ $$ 2 $$ $$ and e | ending J | UN 30, 2024 | | | | |
|-------------------------|---|--|-------------------------------------|------------------------------|-------------------------------|--|--|--|
| В | Check if applicabl | C Name of organization | | D Employer identific | cation number | | | |
| | Addre chang | SANTIAGO CANYON COLLEGE FOUNDATION | | | | | | |
| | Name chang | Doing business as | | 33-0794988 | | | | |
| | Initial return Number and street (or P.0. box if mail is not delivered to street address) Room/suite 8045 CHAPMAN AVE | | | E Telephone number 714-628-4 | | | | |
| | termin ated | City or town, state or province, country, and ZIP or foreign postal code | | G Gross receipts \$ | 1,181,655. | | | |
| | | | | H(a) Is this a group re | | | | |
| | Application pendir | F Name and address of principal officer: KATHI UENNIBON | | for subordinates? Yes X No | | | | |
| | | SAME AS C ABOVE | H(b) Are all subordinates in | | | | | |
| | | empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or | 527 | 1 | list. See instructions | | | |
| | Websi | | I Vee | H(c) Group exemption | | | | |
| | art I | organization: X Corporation Trust Association Other Summary | L Year | of formation: 1990 N | 1 State of legal domicile: CA | | | |
| _ | 1 | Briefly describe the organization's mission or most significant activities: ALIGN | ED WI | TH SANTIAGO | CANYON | | | |
| Activities & Governance | | COLLEGE'S MISSION, THE SANTIAGO CANYON COL | LEGE | FOUNDATION | CHAMPIONS | | | |
| rna | 2 | Check this box if the organization discontinued its operations or dispose | ed of more | than 25% of its net ass | | | | |
| OVE | 3 | | | 3 | 12 | | | |
| ত | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | | 12 | | | |
| es | 5 | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | | | 0 | | | |
| Ξ | 6 | Total number of volunteers (estimate if necessary) | | | 4 | | | |
| Act | 7 a | Total unrelated business revenue from Part VIII, column (C), line 12 | | | 0. | | | |
| | b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | | 7b | Current Year | | | |
| ne | | Contributions and grants (Part VIII line 1b) | | 165,851. | 288,709. | | | |
| | 8 | Contributions and grants (Part VIII, line 1h) Program service revenue (Part VIII, line 2g) | | 0. | 0. | | | |
| ven | 10 | Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 54,745. | 83,373. | | | |
| Revenue | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 25,945. | 27,152. | | | |
| | 1 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 246,541. | 399,234. | | | |
| | | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 97,700. | 109,092. | | | |
| | 1 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0. | 0. | | | |
| s | 45 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 0. | 0. | | | |
| Expenses | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0. | 0. | | | |
| e d | . b | Total fundraising expenses (Part IX, column (D), line 25) 60,31 | 7. | | | | | |
| û | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 264,248. | 124,255. | | | |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 361,948. | 233,347. | | | |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | | -115,407. | 165,887. | | | |
| t Assets or | | | Be | ginning of Current Year | End of Year | | | |
| Sset | 20 | Total assets (Part X, line 16) | | 2,046,469. | 2,381,423. | | | |
| et A | | Total liabilities (Part X, line 26) | | 46,147. | 38,055. | | | |
| Z: D : | 22 art II | Net assets or fund balances. Subtract line 21 from line 20 | | 2,000,322. | 2,343,368. | | | |
| | | Ities of perjury, I declare that I have examined this return, including accompanying schedules a | and etateme | nte and to the heet of my | knowledge and helief it is | | | |
| | | et, and complete. Declaration of preparer (other than officer) is based on all information of whic | | • | knowledge and belief, it is | | | |
| iiuo | , 001100 | t, and complete. Bookington of property (office that office) to become on an information of white | on propuror | nao any knowleago: | | | | |
| Sig | n | Signature of officer | | Date | | | | |
| Her | | KATHY JENNISON, EXECUTIVE DIRECTOR, SCC FO | TAGNUC | ION | | | | |
| | _ | Type or print name and title | | | | | | |
| | | Print/Type preparer's name Preparer's signature | | Date Check | PTIN | | | |
| Paid | i | CATHERINE L. GRAY, CPA CATHERINE L. GRA | Y, C0 | | | | | |
| Prep | parer | Firm's name EIDE BAILLY LLP | | Firm's EIN 4 | 5-0250958 | | | |
| Use | Only | Firm's address 10681 FOOTHILL BLVD., STE. 300 | | | | | | |
| | | RANCHO CUCAMONGA, CA 91730-3831 | | Phone no. 90 | 9-466-4410 | | | |
| May | y the IF | RS discuss this return with the preparer shown above? See instructions | | | X Yes No | | | |

| rai | Otal title of the oracle of th | |
|-----|--|-------|
| | Check if Schedule O contains a response or note to any line in this Part III | |
| 1 | Briefly describe the organization's mission: | |
| | TO SPONSOR VARIOUS GIFT-GIVING OPPORTUNITIES, INCREASE PUBLIC | |
| | AWARENESS, AND PARTICIPATE IN CAMPAIGNS NEEDED TO PROVIDE FOR THE | |
| | SCHOLARSHIPS, PROGRAMS AND CAPITAL NEEDS OF THE COLLEGE. | |
| | | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the | 77 |
| | | X No |
| | If "Yes," describe these new services on Schedule O. | |
| 3 | | X No |
| | If "Yes," describe these changes on Schedule O. | |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. | |
| | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, a | nd |
| | revenue, if any, for each program service reported. | |
| 4a | |) |
| | SCHOLARSHIP PAYMENTS TO THE STUDENTS OF THE SANTIAGO CANYON COLLEGE. | |
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| 4b | (Code:) (Expenses \$ including grants of \$) (Revenue \$ |) |
| | SUPPLEMENTAL FINANCIAL SUPPORT FOR THE EDUCATIONAL PROGRAMS AT SANTI | AGO ′ |
| | CANYON COLLEGE. | |
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| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$ |) |
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| 4d | Other program services (Describe on Schedule O.) | |
| | (Expenses \$ including grants of \$) (Revenue \$ | |
| 4e | Total program service expenses 134,970. | |

Form 990 (2023) SANTIAGO CANYON COLLEGE FOUNDATION Part IV Checklist of Required Schedules

| | | | Yes | No |
|-----|--|-------------|------------|----------------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | X |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | Х |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| • | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | x |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | _ | | |
| • | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | x |
| 0 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i> | - '- | | 1 |
| 8 | , , | | | X |
| • | Schedule D, Part III | 8_ | | |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for | | | |
| | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | ₩ |
| | If "Yes," complete Schedule D, Part IV | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | 37 | |
| | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | 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. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | | <u> </u> |
| 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 | 11b | X | |
| С | 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 | 11c | | 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 | 11d | | X |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | 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 | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes." complete | | | |
| | Schedule D, Parts XI and XII | 12a | Х | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | Х |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | Х |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | <u> </u> |
| ~ | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | x |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | † <u></u> |
| .0 | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | x |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| 10 | | 16 | | X |
| 17 | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | 10 | | ^ |
| 17 | | 47 | | X |
| 10 | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | 1 |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | 4. | v | |
| 46 | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | Х | |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | ,_ | | 177 |
| | complete Schedule G, Part III | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | <u>-</u> _ | |
| | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II | 21 | X | |

| | | | Yes | No |
|-----|--|-----|-----|----------|
| 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 | 22 | X | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | Х | |
| 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 | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | any tax-exempt bonds? | 24c | | <u> </u> |
| | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | l |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | 37 |
| | Schedule L, Part I | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | 7, |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | X |
| 00 | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | _^ |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | |
| _ | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | 28a | | X |
| h | "Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | X |
| | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | 200 | | 1 |
| ŭ | "Yes." complete Schedule L. Part IV | 28c | | X |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 29 | Х | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | Х |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i> | | | |
| | Schedule N, Part II | 32 | | 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 | 33 | | Х |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | |
| | Part V, line 1 | 34 | X | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | Х |
| 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 | 35b | | |
| 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 | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | l |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | ٦, | |
| Pai | Note: All Form 990 filers are required to complete Schedule 0 † V Statements Regarding Other IRS Filings and Tax Compliance | 38 | X | |
| Fal | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | Establis mush must disk and of Establish | | Yes | No |
| | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1a (| _ | | |
| | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 4 | | |
| С | (acade line) voigatione to point out of the control | 10 | Х | |
| | (gambling) winnings to prize winners? | 1c | | <u> </u> |

SANTIAGO CANYON COLLEGE FOUNDATION
Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

| | | | • | | Yes | No |
|---------|--|----------|-----------------------|----------|-----|----------|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | 0 | | | |
| | filed for the calendar year ending with or within the year covered by this return | 2a | 0 | | | |
| | If at least one is reported on line 2a, did the organization file all required federal employment tax return | | | 2b | | Х |
| | , | | | 3a 3b | | |
| | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule | | | 30 | - | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other a | | • | 4a | | Х |
| h | financial account in a foreign country (such as a bank account, securities account, or other financial a If "Yes," enter the name of the foreign country | ccouri | η: | 44 | | -22 |
| b | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ad | count | ·s (FRAR) | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | .s (i DAity. | 5a | | Х |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction. | | | 5b | | X |
| | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | | 5c | | |
| | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | | | | | |
| | any contributions that were not tax deductible as charitable contributions? | | | 6a | | Х |
| b | If "Yes," did the organization include with every solicitation an express statement that such contribution | | | | | |
| | were not tax deductible? | | | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser | vices p | rovided to the payor? | 7a | | Х |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | 7b | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | as requ | iired | | | |
| | to file Form 8282? | | | 7с | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co | ontract | ? | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra | act? | | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Fo | | | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization | | | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained | by the | 9 | | | |
| _ | sponsoring organization have excess business holdings at any time during the year? | | | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | 0- | | |
| a | | | | 9a 9b | | |
| b 10 | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? Section 501(c)(7) organizations. Enter: | | | 90 | | |
| | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | | |
| | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | | |
| а | Gross income from members or shareholders | 11a | | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against | | | | | |
| | amounts due or received from them.) | 11b | | | | |
| I2a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form | 1041? | • | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | | | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the | 1 | 1 | | | |
| | organization is licensed to issue qualified health plans | 13b | | | | |
| | Enter the amount of reserves on hand | 13c | | 44- | | v |
| | | | | 14a | - | <u> </u> |
| ь 15 | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner | | | 14b | | |
| | excess parachute payment(s) during the year? | | | 15 | | Х |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | .5 | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment | incom | ne? | 16 | | Х |
| - | If "Yes," complete Form 4720, Schedule O. | | | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any actions. | tivities | | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | | 17 | | |
| | If "Yes," complete Form 6069. | | | | | |

Page 6

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management No Yes 12 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 12 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision X of officers, directors, trustees, or key employees to a management company or other person? 3 Х Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 5 Did the organization have members or stockholders? 6 6 Х 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or Х persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? X 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? Х 10a b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official X 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed CA Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. X Upon request Own website Another's website ___ Other (explain on Schedule O) Describe on 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. State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - 714-628-4884

92869

8045 CHAPMAN AVE, ORANGE, CA

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

| Check this box if neither the organization nor any related | | | | | | nper | isate | | | / E\ |
|--|-------------------|--------------------------------|---|---------|--------------|---------------------------------|--------|-------------------------|---------------------------|-----------------|
| (A) | (B) | (C) Position | | | | | | (D) | (E) | (F) |
| Name and title | Average | | not c | heck | more | than o | | Reportable compensation | Reportable | Estimated |
| | hours per week | offi | box, unless person is both an officer and a director/trustee) | | | | | from | compensation from related | amount of other |
| | (list any | tor | | | | | | the | organizations | compensation |
| | hours for | direc | | | | - - | 3 | organization | (W-2/1099-MISC/ | from the |
| | related | ee or | stee | | | nsate | | (W-2/1099-MISC/ | 1099-NEC) | organization |
| | organizations | Individual trustee or director | Institutional trustee | | oyee | Highest compensated employee | | 1099-NEC) | · | and related |
| | below | vidua | tutio | Je. | Key employee | loyee | ner | | | organizations |
| | line) | ibul | Insti | Officer | Key | High | Former | | | |
| (1) MARVIN MARTINEZ | 1.00 | ļ | | | | | | | | |
| CHANCELLOR | 39.00 | Х | | | | | | 0. | 393,809. | 23,380. |
| (2) DR. JEANNIE G. KIM | 3.00 | ļ | | | | | | | | 4= =00 |
| COLLEGE PRESIDENT | 39.00 | Х | | | | | | 0. | 239,062. | 17,528. |
| (3) KATHLEEN JENNISON | 15.00 | l | | | | | | | 1 40 604 | 00 46= |
| EXECUTIVE DIRECTOR | 25.00 | Х | | | | | | 0. | 143,634. | 29,165. |
| (4) JIMMY KO | 1.00 | ļ | | | | | | | | • |
| TREASURER | 1 00 | Х | | Х | | | | 0. | 0. | 0. |
| (5) KAREN BUSTAMANTE | 1.00 | ٠,, | | ,, | | | | | | • |
| SECRETARY | 1 00 | Х | | Х | | | | 0. | 0. | 0. |
| (6) MARK J SCHMIDT | 1.00 | ٠,, | | ٦, | | | | | | • |
| VICE CHAIR | 1 00 | Х | | Х | | | | 0. | 0. | 0. |
| (7) BEATRIZ VALENCIA | 1.00 | х | | - | | | | | _ | 0 |
| CHAIR (8) CHAD ZIMMERMAN | 1.00 | ^ | | Х | | | | 0. | 0. | 0. |
| MEMBER | 1.00 | Х | | | | | | 0. | 0. | 0. |
| (9) NATHAN KIM | 1.00 | ^ | | | | | | 0. | 0. | · · |
| SECRETARY | 1.00 | Х | | | | | | 0. | 0. | 0. |
| (10) VINCE FERRAGAMO | 1.00 | | | | | | | 0. | 0. | <u></u> |
| MEMBER | 1.00 | x | | | | | | 0. | 0. | 0. |
| (11) SANDEEP MADHAVAN | 1.00 | | | | | | | • | | |
| MEMBER | | x | | | | | | 0. | 0. | 0. |
| (12) NICOLE MATTHEWS | 1.00 | 1 | | | | | | | • | |
| MEMBER | | Х | | | | | | 0. | 0. | 0. |
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332007 12-21-23 Form **990** (2023)

(F)

Estimated

(E)

Reportable

(C)

Position (do not check more than one

(D)

Reportable

(B)

Average

(A)

Name and title

| | | hours per week | box | , unles | | rson i | s both | n an | compensation from | · | | | nount o | of |
|-----------------|--|---|--|---|--|--|-------------------------------|-------------------------------|---|--|-----------|--------------------|--|----------------|
| | | (list any hours for related organizations below line) | Individual trustee or director | In stitutional trustee | Officer | Key employee | Highest compensated employee | Former | the organization (W-2/1099-MISC/ 1099-NEC) | organization (W-2/1099-MIS 1099-NEC) | is SC/ | fr org an | pensa om the anizati d relate anizatio | e ion ed |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| | Subtotal | | | | | | | | 0. | 776,5 | 05. | 7 | 0,0 | 73. |
| С | Total from continuation sheets to Part VI | I, Section A | | | | | | | 0. | | 0. | | | 0. |
| _ <u>d</u> 2 | Total (add lines 1b and 1c) Total number of individuals (including but n | | | | | | | | 0 • eceived more than \$100 | .000 of reportable | | | 0,0 | / 3 • |
| | compensation from the organization | | | | | | , | | | , | | | V | 0 |
| 3 | Did the organization list any former officer, | , director, truste | ee, k | кеу е | mpl | oye | e, or | hig | hest compensated emp | oloyee on | 1 | | Yes | No |
| | line 1a? If "Yes," complete Schedule J for s For any individual listed on line 1a, is the su | | | | | | | | | | | _ | | X |
| 4 | Tor arry marriada notoa ori mio ra, io trio oc | | | | กรล | tion | | | | | | 3 | | |
| 4 | and related organizations greater than \$150 | 0,000? If "Yes, | " co | mple | ete S | Sche | and and | oth | ner compensation from for such individual | the organization | | 4 | х | |
| 5 | and related organizations greater than \$150 Did any person listed on line 1a receive or a rendered to the organization? If "Yes." com | 0,000? <i>If</i> "Yes, accrue compen | " co sati | <i>mple</i> on fr | ete S | Sche any | and edule unre | oth J fo elate | ner compensation from for such individualed organization or indivi | the organization dual for services | | | X | Х |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." contion B. Independent Contractors | 0,000? If "Yes, accrue compen | " co sati | mple on fr | ete S om uch µ | Sche any oers | and edule unre | oth e J fo | ner compensation from for such individualed organization or indivi | the organization dual for services | | 5 | | X |
| 5 | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." contion B. Independent Contractors Complete this table for your five highest conthe organization. Report compensation for | 0,000? If "Yes, accrue compen aplete Schedule mpensated ind | " co isatii e <i>J f</i> o | mple on fr or su | ete S com uch u | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax is | the organization dual for services | | 4 5 tion fro | om | X |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes," combition B. Independent Contractors Complete this table for your five highest co | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual anat received more than | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su nder | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax (B) | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su nder | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax (B) | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su nder | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax (B) | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su nder | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax (B) | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su nder | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax (B) | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 0,000? If "Yes, accrue compen nplete Schedule mpensated ind the calendar ye | " co. Isati e <i>J f</i> o lepe | mple on fr or su nder | ete S com uch u nt co | Sche any oers | and edule unre on | oth e <i>J fe</i> elate | ner compensation from for such individualed organization or individual at received more than the organization's tax (B) | the organization dual for services \$100,000 of complear. | oensat | 4 5 tion fro | om | |
| 5 Sec | Did any person listed on line 1a receive or a rendered to the organization? If "Yes." combined B. Independent Contractors Complete this table for your five highest contractors the organization. Report compensation for (A) | 2,000? If "Yes, accrue compensated sind the calendar yeard address | esation of the control of the contro | mple on fr or su nder endir | ete S com uch u nt cc ng w | Sche any pers pontra ith c | and edule unre on actor or wi | oth oth | ner compensation from for such individual | the organization dual for services \$100,000 of complear. services | oensat | 4 5 tion fro | om | |

| | | Check if Schedule O contains a response | or note to any lin | e in this Part VIII | | | |
|--|------|--|--------------------|---------------------|-------------------|------------------|------------------------------------|
| | | <u>.</u> | | (A) | (B) | (C) | (D) |
| | | | | Total revenue | Related or exempt | Unrelated | Revenue excluded from tax under |
| | | | | | function revenue | business revenue | sections 512 - 514 |
| SS | 1 a | Federated campaigns 1a | | | | | |
| ant | h | Membership dues 1b | | | | | |
| 9 5 | 0 | Fundraising events 1c | | | | | |
| fts, | 4 | Related organizations 1d | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | u | Government grants (contributions) 1e | 120,000. | | | | |
| ons, | e | | 120,000. | | | | |
| utio | т | All other contributions, gifts, grants, and | 168,709. | | | | |
| ë | - | similar amounts not included above 1f | 30,585. | | | | |
| o d | 9 | Noncash contributions included in lines 1a-1f | 30,303. | 288,709. | | | |
| Oa | n | Total. Add lines 1a-1f | Business Code | 200,109. | | | |
| | • | | Business Code | | | | |
| ice | 2 a | | | | | | |
| erv ue | b | | | | | | |
| n S | С | | | | | | |
| jrar Re | d | | | | | | |
| Program Service Revenue | е | · | | | | | |
| а | f | All other program service revenue | | | | | |
| | g | | | | | | |
| | 3 | Investment income (including dividends, intere | | 45 600 | | | 45 600 |
| | | other similar amounts) | | 45,682. | | | 45,682. |
| | 4 | Income from investment of tax-exempt bond p | | | | | |
| | 5 | Royalties | | | | | |
| | | (i) Real | (ii) Personal | | | | |
| | 6 a | Gross rents 6a | | | | | |
| | | Less: rental expenses 6b | | | | | |
| | | Rental income or (loss) 6c | | | | | |
| | | Net rental income or (loss) | | | | | |
| | 7 a | Gross amount from sales of (i) Securities | (ii) Other | | | | |
| | | assets other than inventory 7a 731,977. | | | | | |
| | b | Less: cost or other basis | | | | | |
| ne | | and sales expenses 76 694, 286. | | | | | |
| Revenue | | Gain or (loss) 7c 37,691. | | 25 624 | | | 25 624 |
| | | Net gain or (loss) | | 37,691. | | | 37,691. |
| ther | 8 a | Gross income from fundraising events (not | | | | | |
| ᅙ | | including \$ of | | | | | |
| | | contributions reported on line 1c). See | 104 600 | | | | |
| | | | 104,693. | | | | |
| | | Less: direct expenses 8b | 88,135. | 16 550 | | | 16 550 |
| | | Net income or (loss) from fundraising events | | 16,558. | | | 16,558. |
| | 9 a | Gross income from gaming activities. See | | | | | |
| | | Part IV, line 19 9a | | | | | |
| | | Less: direct expenses 9b | | | | | |
| | | Net income or (loss) from gaming activities | | | | | |
| | 10 a | Gross sales of inventory, less returns | | | | | |
| | | and allowances 10a | | | | | |
| | | Less: cost of goods sold |) | | | | |
| | С | Net income or (loss) from sales of inventory | | | | | |
| <u>s</u> | | MIGGELL ANDOUG BETTER | Business Code | 10 504 | 10 504 | | |
| eon | 11 a | MISCELLANEOUS REVENUE | 900099 | 10,594. | 10,594. | | |
| lan enu | b | | | | | | |
| Miscellaneous Revenue | С | | | | | | |
| Mis | d | All other revenue | | 10 504 | | | |
| | е | Total. Add lines 11a-11d | | 10,594. | | | 00 001 |
| | 12 | Total revenue. See instructions | <u></u> | 399,234. | 10,594. | 0. | 99,931. |

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 (**D**) Fundraising expenses (C) Management and general expenses (A) Total expenses Do not include amounts reported on lines 6b. Program service expenses 7b, 8b, 9b, and 10b of Part VIII. Grants and other assistance to domestic organizations 104,092. 104,092. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 5,000. 5,000. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 10 Payroll taxes 11 Fees for services (nonemployees): Management Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 9,864. 9,864. Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 583. 21,109. 76,814. 55,122. column (A), amount, list line 11g expenses on Sch O.) 1,200. 1,200. Advertising and promotion 12 2,100. 605. Office expenses 13 664. 664. Information technology 14 15 Royalties 16 Occupancy 17 Payments of travel or entertainment expenses 18 for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates 8,061. 8,061. 21 Depreciation, depletion, and amortization 22 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 6,700. 6,700. AWARDS AND INCENTIVES EDUCATIONAL PROGRAMS 4,291. 4,291. 4,272. 4,272. BANK CHARGES 3,221. 1,600. SUPPLIES 1,621. 7,068. 350. 4,218. 2,500. All other expenses 233,347. 134,970. 38,060. 60,317. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here

if following SOP 98-2 (ASC 958-720)

Form 990 (2023)
Part X Balance Sheet

| Par | <u>t X</u> | Balance Sheet | | | | |
|-----------------------------|------------|---|------------------------|---------------------------------|--------|---------------------------|
| | | Check if Schedule O contains a response or note to a | ny line in this Part X | | | |
| | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 1 | |
| | 2 | Savings and temporary cash investments | | 250,713. | 2 | 333,836. |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | 5,000. | 4 | |
| | 5 | Loans and other receivables from any current or former | | | | |
| | | trustee, key employee, creator or founder, substantial | contributor, or 35% | | | |
| | | controlled entity or family member of any of these personal | sons | | 5 | |
| | 6 | Loans and other receivables from other disqualified pe | ersons (as defined | | | |
| | | under section 4958(f)(1)), and persons described in se | ction 4958(c)(3)(B) | | 6 | |
| ts | 7 | Notes and loans receivable, net | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | 8 | |
| Ä | 9 | Prepaid expenses and deferred charges | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other | | | | |
| | | basis. Complete Part VI of Schedule D 10a | | | | |
| | b | Less: accumulated depreciation10b | | | 10c | |
| | 11 | Investments - publicly traded securities | | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | | 1,790,756. | 12 | 2,047,587. |
| | 13 | Investments - program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | | 15 | |
| | 16 | Total assets. Add lines 1 through 15 (must equal line | | 2,046,469. | 16 | 2,381,423. |
| | 17 | Accounts payable and accrued expenses | 98. | 17 | 2,636. | |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV | | | 21 | |
| es | 22 | Loans and other payables to any current or former off | | | | |
| ij | | trustee, key employee, creator or founder, substantial | | | | |
| Liabilities | | controlled entity or family member of any of these per | | | 22 | |
| _ | 23 | Secured mortgages and notes payable to unrelated th | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables | | | | |
| | | parties, and other liabilities not included on lines 17-24 | · · · · | 46,049. | ۰- | 35,419. |
| | 00 | of Schedule D | | 46,049. | | 38,055. |
| | 26 | Total liabilities. Add lines 17 through 25 Organizations that follow FASB ASC 958, check he | re X | 40,14/• | 26 | 30,033. |
| S | | and complete lines 27, 28, 32, and 33. | re 🔼 | | | |
| nce | 27 | | | 974,729. | 27 | 1,063,286. |
| ala | 28 | Net assets without donor restrictions Net assets with donor restrictions | | 1,025,593. | 28 | 1,280,082. |
| d B | 20 | Organizations that do not follow FASB ASC 958, ch | | 1,023,333. | 20 | 1,200,002. |
| Fun | | and complete lines 29 through 33. | leck liefe | | | |
| ō | 29 | Capital stock or trust principal, or current funds | | | 29 | |
| ets | 30 | Paid-in or capital surplus, or land, building, or equipme | | | 30 | |
| \ss | 31 | Retained earnings, endowment, accumulated income, | | | 31 | |
| Net Assets or Fund Balances | 32 | Total net assets or fund balances | | 2,000,322. | 32 | 2,343,368. |
| Ž | 33 | Total liabilities and net assets/fund balances | | 2,046,469. | 33 | 2,343,300. |
| | JJ | TOTAL HADIIILIES AND THEL ASSELS/TUND DAIANCES | | 4,040,409. | აა | Z, JUI, 42J. |

| Pa | rt XI Reconciliation of Net Assets | | | | | | |
|----|---|--------|----------|-----|------|-------------|--|
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | | X | |
| | | | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | | | | <u>34.</u> | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | | | 47. | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | L65 | , 8 | 87 . | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 2,(| 000 | , 3 | 22. | |
| 5 | Net unrealized gains (losses) on investments | 5 | | L69 | , 5 | 80. | |
| 6 | Donated services and use of facilities | 6 | | | | | |
| 7 | Investment expenses 7 | | | | | | |
| 8 | Prior period adjustments | 8 | | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | 7 | , 5' | 79. | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | | | |
| | column (B)) | 10 | 2,3 | 343 | , 3 | 68. | |
| Pa | rt 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: Cash X Accrual Other | | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | Ο. | _ | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | | 2a | | Х | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | | | | | | |
| | separate basis, consolidated basis, or both: | | | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | | 2b | х | | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | | | | | | |
| | consolidated basis, or both: | | | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | audit, | | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | | 2c | x | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Scho | | | | | | |
| За | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | ; | За | | Х | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required | | | | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | I | 3b | | | |

Form **990** (2023)

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

| | | | | A COPPEGE FOR | | | | 3-0/94900 |
|-----|------------|---------------------------------|-------------------------|--|--------------------------------|--|----------------------------|----------------------------|
| Pa | rt I | Reason for Public (| Charity Status. (| All organizations must o | complete th | nis part.) S | ee instructions. | |
| Γhe | organi | zation is not a private found | ation because it is: (F | or lines 1 through 12, c | heck only | one box.) | | |
| 1 | | A church, convention of chi | urches, or association | n of churches described | in sectio | n 170(b)(1 | I)(A)(i). | |
| 2 | | A school described in secti | | | | | | |
| 3 | | A hospital or a cooperative | | | |)(b)(1)(A)(ii | i). | |
| 4 | | A medical research organization | | | | | | the hospital's name, |
| | | city, and state: | • | | | | | |
| 5 | | An organization operated for | or the benefit of a col | lege or university owned | d or operat | ed by a go | vernmental unit describe | ed in |
| _ | | section 170(b)(1)(A)(iv). (C | | , | • | , 0 | | |
| 6 | | A federal, state, or local gov | • | ental unit described in | section 17 | 70(b)(1)(A) | (v). | |
| 7 | H | An organization that norma | - | | | | | oublic described in |
| • | | section 170(b)(1)(A)(vi). (C | • | mar part of its support in | ioiii a gove | or in the state of | ant of from the general p | Subilo described in |
| 8 | | A community trust describe | | 1VAVvi) (Complete Par | + 11 \ | | | |
| 9 | H | • | | | • | nd in coni | unction with a land grant | collogo |
| 9 | ш | An agricultural research org | | | | = | | ~ |
| | | or university or a non-land-g | grant college of agrict | ulture (see instructions). | Enter the | name, city | , and state of the college | e Of |
| 40 | | university: | lly received (1) mare t | than 22 1/20/ of its own | ant from a | ontribution | a mambarahin fasa an | d areas ressints from |
| 10 | | An organization that norma | | | | | | |
| | | activities related to its exem | | • | ` ' | | • • | · · |
| | | income and unrelated busin | | (less section 511 tax) fro | om busines | sses acqui | red by the organization a | ifter June 30, 1975. |
| | | See section 509(a)(2). (Cor | • | | | | | |
| 11 | \ | An organization organized a | • | • | • | | | |
| 12 | X | An organization organized a | • | • | - | | • | • |
| | | more publicly supported or | | | | | | Check the box on |
| | 77 | lines 12a through 12d that | • • | | | - | | |
| а | X | Type I. A supporting orga | | | | | | |
| | | the supported organization | on(s) the power to reg | gularly appoint or elect a | majority o | of the direc | tors or trustees of the su | pporting |
| | | organization. You must o | complete Part IV, Se | ctions A and B. | | | | |
| b | | Type II. A supporting org | anization supervised | or controlled in connect | tion with it | s supporte | ed organization(s), by hav | ring |
| | | control or management o | f the supporting orga | nization vested in the sa | ame perso | ns that co | ntrol or manage the supp | ported |
| | | organization(s). You mus | t complete Part IV, | Sections A and C. | | | | |
| С | | Type III functionally inte | grated. A supporting | g organization operated | in connect | tion with, a | and functionally integrate | ed with, |
| | | its supported organization | n(s) (see instructions) | . You must complete I | Part IV, Se | ections A, | D, and E. | |
| d | | Type III non-functionally | integrated. A supp | orting organization oper | ated in co | nnection w | rith its supported organiz | zation(s) |
| | | that is not functionally int | egrated. The organiz | ation generally must sat | isfy a distr | ibution rec | quirement and an attentiv | /eness |
| | | requirement (see instructi | ions). You must con | plete Part IV, Sections | A and D, | and Part | V. | |
| е | | Check this box if the orga | anization received a v | vritten determination fro | m the IRS | that it is a | Type I, Type II, Type III | |
| | | functionally integrated, or | Type III non-function | nally integrated supporti | ng organiz | ation. | | |
| f | Ente | r the number of supported o | organizations | | | | | 1 |
| g | Prov | ride the following information | about the supported | d organization(s). | | | | |
| | (i |) Name of supported | (ii) EIN | (iii) Type of organization | (iv) Is the orgain your govern | anization listed ing document? | (v) Amount of monetary | (vi) Amount of other |
| | | organization | | (described on lines 1-10 above (see instructions)) | Yes | No | support (see instructions) | support (see instructions) |
| RA: | NCH | O SANTIAGO | | | | | | |
| CO | MMU: | NITY COLLEGE D | 95-2696799 | 6 | X | | 134,970. | |
| | | | | | | | - | |
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| | | | | | | | 13/ 970 | <u> </u> |

332021 12-21-23

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

| Sec | tion A. Public Support | | | | | | |
|------|--|-----------------------|---------------------|----------------------|----------------------|---------------------|-----------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Tax revenues levied for the organ- | | | | | | _ |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | _ |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | | | | | | |
| 5 | The portion of total contributions | | | | | | |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | |
| | tion B. Total Support | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 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, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | |
| 12 | Gross receipts from related activities, | etc. (see instruction | ons) | | | 12 | |
| 13 | First 5 years. If the Form 990 is for the | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section 5 | 01(c)(3) | |
| | organization, check this box and stop | | | | | | |
| | tion C. Computation of Publi | | | | | т т | |
| | Public support percentage for 2023 (I | | | column (f)) | | 14 | % |
| | Public support percentage from 2022 | | | | | 15 | <u>%</u> |
| 16a | 33 1/3% support test - 2023. If the o | - | | | 14 is 33 1/3% or m | ore, check this bo | k and |
| _ | stop here. The organization qualifies | | ~ | | | | |
| b | 33 1/3% support test - 2022. If the d | | | | d line 15 is 33 1/3% | or more, check thi | s box |
| | and stop here. The organization qual | | | | | | |
| 17a | 10% -facts-and-circumstances test | | | | | | |
| | and if the organization meets the fact | | | - | | vi now the organiz | ation |
| | meets the facts-and-circumstances te | _ | | | - | 47 | |
| b | 10% -facts-and-circumstances test | - | | | | | 10% or |
| | more, and if the organization meets the | | | | | | |
| 40 | organization meets the facts-and-circu | | | | • | | H |
| 18 | Private foundation. If the organization | n ala not check a | pox on line 13, 16 | a, 16b, 1/a, or 17b | b, check this box a | na see instructions | · |

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

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

| Se | ction A. Public Support | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | |
|------|--|---|----------------------------|----------------------|----------------------|-----------------------|-----------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, | | | | | | |
| | merchandise sold or services per- | | | | | | |
| | formed, or facilities furnished in any activity that is related to the | | | | | | |
| | organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that | | | | | | |
| | are not an unrelated trade or bus- | | | | | | |
| | iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 5 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| | Amounts included on lines 1, 2, and | | | | | | |
| | 3 received from disqualified persons | | | | | | |
| k | Amounts included on lines 2 and 3 received | | | | | | |
| | from other than disqualified persons that exceed the greater of \$5,000 or 1% of the | | | | | | |
| | amount on line 13 for the year | | | | | | |
| (| Add lines 7a and 7b | | | | | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | |
| | ction B. Total Support | | | | | • | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 9 | Amounts from line 6 | | | | | | |
| | Gross income from interest, | | | | | | |
| | dividends, payments received on securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | | | | | | |
| k | Unrelated business taxable income | | | | | | |
| | (less section 511 taxes) from businesses | | | | | | |
| | acquired after June 30, 1975 | | | | | | |
| (| Add lines 10a and 10b | | | | | | |
| | Net income from unrelated business | | | | | | |
| | activities not included on line 10b, whether or not the business is | | | | | | |
| | regularly carried on | | | | | | |
| 12 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 | First 5 years. If the Form 990 is for th | ne organization's fi | rst, second, third, | fourth, or fifth tax | year as a section 5 | 01(c)(3) organization | on, |
| | | | | | | | |
| Se | ction C. Computation of Publi | c Support Per | centage | | | | |
| 15 | Public support percentage for 2023 (I | ine 8, column (f), d | livided by line 13, o | column (f)) | | 15 | % |
| | Public support percentage from 2022 | | | | | 16 | % |
| Se | ction D. Computation of Inves | tment Income | e Percentage | | | | |
| 17 | Investment income percentage for 20 |)23 (line 10c, colur | mn (f), divided by li | ne 13, column (f)) | | 17 | % |
| | Investment income percentage from | | | | | 18 | <u>%</u> |
| 19a | 33 1/3% support tests - 2023. If the | organization did r | not check the box | on line 14, and line | e 15 is more than 3 | 3 1/3%, and line 1 | 7 is not |
| | more than 33 1/3%, check this box ar | nd stop here. The | organization quali | fies as a publicly s | supported organiza | tion | |
| k | 33 1/3% support tests - 2022. If the | organization did r | not check a box on | line 14 or line 19a | a, and line 16 is mo | ore than 33 1/3%, a | and |
| | line 18 is not more than 33 1/3%, che | ck this box and st | t op here. The orga | nization qualifies a | as a publicly suppo | orted organization | |
| 20 | Private foundation. If the organization | n did not check a | box on line 14, 19a | a, or 19b, check th | nis box and see ins | tructions | |

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

| | Yes | No |
|-----|-----|----|
| | | |
| | | |
| 1 | X | |
| | | |
| 2 | | X |
| | | |
| 3a | | Х |
| | | |
| 3b | | |
| | | |
| 3с | | |
| | | |
| 4a | | X |
| | | |
| 4b | | |
| | | |
| 4c | | |
| | | |
| 5a | | Х |
| | | |
| 5b | | |
| 5c | | |
| | | |
| 6 | | Х |
| | | |
| 7 | | Х |
| | | |
| 8 | | X |
| | | |
| 9a | | X |
| | | |
| 9b | | Х |
| | | |
| 0- | | Х |
| 9c | | |
| | | v |
| 10a | | Х |

| Par | t IV | Supporting Organizations (continued) | | | |
|------|---------|--|-----------|-----|-----|
| | | | | Yes | No |
| 11 | Has th | he organization accepted a gift or contribution from any of the following persons? | | | |
| а | A pers | son who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | • | elow, the governing body of a supported organization? | 11a | | х |
| | | illy member of a person described on line 11a above? | 11b | | х |
| | | 6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | | in Part VI. | 11c | | х |
| Sect | ion E | 3. Type I Supporting Organizations | 110 | | |
| | | | | Yes | No |
| 4 | D:4 +b | so reversing body, members of the governing body officers esting in their official conceits, or membership of one or | | res | NO |
| | | ne governing body, members of the governing body, officers acting in their official capacity, or membership of one or supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, | | | |
| | | ors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | | | |
| | | ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported | | | |
| | | ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | | 37 | |
| | | orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | Х | |
| | | ne organization operate for the benefit of any supported organization other than the supported | | | |
| | organ | ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part \ | how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | super | vised, or controlled the supporting organization. | 2 | | X |
| Sect | ion (| C. Type II Supporting Organizations | | | |
| | | · | | Yes | No |
| 1 | Were | a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trus | stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or ma | nagement of the supporting organization was vested in the same persons that controlled or managed | | | |
| | the su | upported organization(s). | 1 | | |
| Sect | ion [| D. All Type III Supporting Organizations | | | |
| | | | | Yes | No |
| 1 | Did th | ne organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organ | ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | | (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | | ization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| | - | any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | | ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| | | ganization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| | | ason of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | | icant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | - | ne or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | | · · · · · · · · · · · · · · · · · · · | 3 | | |
| Sect | ion E | orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations | | | I |
| | | k the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a | | The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | Ħ | The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below.</i> | | | |
| c | \Box | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins | truction | c) | |
| | | ties Test. Answer lines 2a and 2b below. | struction | Yes | No |
| | | ubstantially all of the organization's activities during the tax year directly further the exempt purposes of | | | 110 |
| | | upported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | | e supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | | the organization was responsive to those supported organizations, and how the organization determined | | | |
| | | hese activities constituted substantially all of its activities. | 2a | | |
| | | ne activities described on line 2a, above, constitute activities that, but for the organization's involvement, | | | |
| | | r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | | the reasons for the organization's position that its supported organization(s) would have engaged in | | | |
| | | activities but for the organization's involvement. | 2b | | |
| | | nt of Supported Organizations. Answer lines 3a and 3b below. | | | |
| | | ne organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| | | the supported organizations? If "Yes" or "No" provide details in Part VI. | За | | |
| | | ne organization exercise a substantial degree of direction over the policies, programs, and activities of each | | | |
| | | supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | 3b | | |
| | | | | | |

| Part V | Type III Non-Functionally Integrated 509(a)(3) Support | ing Organi | zations | |
|-----------------|--|------------------|----------------------------|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualify | ying trust on N | ov. 20, 1970 (explain in | Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations me | ust complete S | Sections A through E. | |
| Section A | - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 Net s | hort-term capital gain | 1 | | |
| 2 Reco | veries of prior-year distributions | 2 | | |
| 3 Other | r gross income (see instructions) | 3 | | |
| 4 Add I | ines 1 through 3. | 4 | | |
| 5 Depre | eciation and depletion | 5 | | |
| 6 Portio | on of operating expenses paid or incurred for production or | | | |
| collec | ction of gross income or for management, conservation, or | | | |
| | tenance of property held for production of income (see instructions) | 6 | | |
| | r expenses (see instructions) | 7 | | |
| | sted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| | - Minimum Asset Amount | • | (A) Prior Year | (B) Current Year (optional) |
| 1 Aggre | egate fair market value of all non-exempt-use assets (see | | | |
| instru | ictions for short tax year or assets held for part of year): | | | |
| a Avera | age monthly value of securities | 1a | | |
| b Avera | age monthly cash balances | 1b | | |
| c Fair n | narket value of other non-exempt-use assets | 1c | | |
| d Total | (add lines 1a, 1b, and 1c) | 1d | | |
| e Disco | punt claimed for blockage or other factors | | | |
| | ain in detail in Part VI): | | | |
| 2 Acqu | isition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Subtr | ract line 2 from line 1d. | 3 | | |
| 4 Cash | deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| see ir | nstructions). | 4 | | |
| 5 Net v | alue of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| | ply line 5 by 0.035. | 6 | | |
| 7 Reco | veries of prior-year distributions | 7 | | |
| 8 Minir | num Asset Amount (add line 7 to line 6) | 8 | | |
| Section C | - Distributable Amount | | | Current Year |
| 1 Adjus | sted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 Enter | 0.85 of line 1. | 2 | | |
| 3 Minin | num asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 Enter | greater of line 2 or line 3. | 4 | | |
| 5 Incon | ne tax imposed in prior year | 5 | | |
| 6 Distr | ibutable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | gency temporary reduction (see instructions). | 6 | | |
| 7 | Check here if the current year is the organization's first as a non-function | nally integrated | I Type III supporting orga | nization (see |

Schedule A (Form 990) 2023

instructions).

Schedule A (Form 990) 2023

a Excess from 2019
 b Excess from 2020
 c Excess from 2021
 d Excess from 2022
 e Excess from 2023

332028 12-21-23 Schedule A (Form 990) 2023

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Name of the organization **Employer identification number** SANTIAGO CANYON COLLEGE FOUNDATION 33-0794988 Organization type (check one):

| Filers of | : | Section: |
|-------------|---|--|
| Form 990 | or 990-EZ | \boxed{X} 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 |
| | | covered by the General Rule or a Special Rule . 7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. |
| General | Rule | |
| X | _ | filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. |
| Special I | Rules | |
| | sections 509(a)(1) a contributor, during | described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under nd 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one 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; line 1. Complete Parts I and II. |
| | contributor, during literary, or educatio | described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, nal purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering instead of the contributor name and address), II, and III. |
| | year, contributions is checked, enter he purpose. Don't com | described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box ere the total contributions that were received during the year for an exclusively religious, charitable, etc., applete any of the parts unless the General Rule applies to this organization because it received nonexclusively etc., contributions totaling \$5,000 or more during the year \$ |
| | • | at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify |

that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2023)

SANTIAGO CANYON COLLEGE FOUNDATION

| Part I | Contributors (see instructions). Use duplicate copies of Part I if addition | al space is needed. | |
|------------|---|----------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 1 | | \$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 2 | | \$15,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 3 | | \$7,500. | Person X Payroll |
| (a) | (b) | (c) | (d) |
| | Name, address, and ZIP + 4 | \$ 10,150. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 5 | | \$5,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 6 | | \$5,250. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |

SANTIAGO CANYON COLLEGE FOUNDATION

| Part I | Contributors (see instructions). Use duplicate copies of Part I if addition | al space is needed. | |
|------------|---|--------------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 7 | | \$\$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 8 | | \$\$ | Person Payroll Noncash X (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 9 | | \$\$,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) | (b) | (c) | (d) |
| No10 | Name, address, and ZIP + 4 | Total contributions \$ 5,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 11_ | | \$6,431. | Person X Payroll X Noncash X (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 12 | | \$\$_10,000. | Person X Payroll Noncash (Complete Part II for noncash contributions.) |

SANTIAGO CANYON COLLEGE FOUNDATION

| Part I | Contributors (see instructions). Use duplicate copies of Part I if ac | dditional space is needed. | |
|------------|---|----------------------------|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| 13 | | s <u>120,000.</u> | Person X Payroll |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Name, address, and ZIF + + | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

SANTIAGO CANYON COLLEGE FOUNDATION

| Part II | Noncash Property (see instructions). Use duplicate copies of Part II if a | dditional space is needed. | |
|------------------------------|---|---|--------------------------------|
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| 8 | CLOTHING | | |
| | | \$\$ | 06/30/24 |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| 11 | RESORT PACKAGE & FOURSOME DINNER | | |
| | | \$3,000. | 06/30/24 |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
| | | | |
| | | \$ | |
| 000450 40 00 | | | Calcadula D (Farma 000) (0000) |

Page 4 Schedule B (Form 990) (2023) Name of organization **Employer identification number** 33-0794988 SANTIAGO CANYON COLLEGE FOUNDATION Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift

323454 12-26-23 Schedule B (Form 990) (2023)

Relationship of transferor to transferee

Transferee's name, address, and ZIP + 4

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

SANTIAGO CANYON COLLEGE FOUNDATION

Employer identification number 33-0794988

| | | (a) Donor advised funds | | (b) Funds and other accounts |
|----|---|---------------------------------------|----------------|----------------------------------|
| 1 | Total number at end of year | | | |
| 2 | Aggregate value of contributions to (during year) | | | |
| 3 | Aggregate value of grants from (during year) | | | |
| 4 | Aggregate value at end of year | | | |
| 5 | Did the organization inform all donors and donor advisors in w | riting that the assets held in dono | r advised fur | nds |
| | are the organization's property, subject to the organization's e | • | | |
| 6 | Did the organization inform all grantees, donors, and donor ac | | | |
| | for charitable purposes and not for the benefit of the donor or | | | |
| | | | - | |
| Pa | | anization answered "Yes" on Form | 990, Part IV | |
| 1 | Purpose(s) of conservation easements held by the organization | | | • |
| | Preservation of land for public use (for example, recreat | | tion of a hist | torically important land area |
| | Protection of natural habitat | · — | | tified historic structure |
| | Preservation of open space | | | |
| 2 | Complete lines 2a through 2d if the organization held a qualifi | ed conservation contribution in the | form of a co | onservation easement on the last |
| | day of the tax year. | | | Held at the End of the Tax Year |
| а | Total number of conservation easements | | | 2a |
| b | | | | 2b |
| С | Number of conservation easements on a certified historic stru | | | 2c |
| d | Number of conservation easements included on line 2c acquir | | | |
| | on a historic structure listed in the National Register | • | | 2d |
| 3 | Number of conservation easements modified, transferred, rele | | | nization during the tax |
| | year | · · · · · | , | - |
| 4 | Number of states where property subject to conservation ease | ement is located | | |
| 5 | Does the organization have a written policy regarding the peri | odic monitoring, inspection, handli | ng of | |
| | violations, and enforcement of the conservation easements it | holds? | | Yes No |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, h | | | |
| | | | | |
| 7 | Amount of expenses incurred in monitoring, inspecting, handle | ing of violations, and enforcing co | nservation ea | asements during the year |
| | | | | |
| 8 | Does each conservation easement reported on line 2d above | | . , . , . , | |
| | and section 170(h)(4)(B)(ii)? | | | Yes No |
| 9 | In Part XIII, describe how the organization reports conservation | n easements in its revenue and ex | pense stater | ment and |
| | balance sheet, and include, if applicable, the text of the footne | ote to the organization's financial s | tatements th | nat describes the |
| _ | organization's accounting for conservation easements. | | | <u> </u> |
| Pa | t III Organizations Maintaining Collections of | | or Other S | Similar Assets. |
| | Complete if the organization answered "Yes" on Form | | | |
| 1a | If the organization elected, as permitted under FASB ASC 958 | | | |
| | of art, historical treasures, or other similar assets held for pub | | | ance of public |
| | service, provide in Part XIII the text of the footnote to its finan | cial statements that describes the | se items. | |
| b | If the organization elected, as permitted under FASB ASC 958 | 3, to report in its revenue statemen | t and balanc | ce sheet works of |
| | art, historical treasures, or other similar assets held for public | exhibition, education, or research | in furtheranc | ce of public service, |
| | provide the following amounts relating to these items. | | | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | | |
| | | | | |
| 2 | If the organization received or held works of art, historical trea | sures, or other similar assets for fi | nancial gain, | provide |
| | the following amounts required to be reported under FASB AS | | | |
| а | Revenue included on Form 990, Part VIII, line 1 | | | \$ |
| | | | | |

Schedule D (Form 990) 2023

e Other

c Leasehold improvementsd Equipment

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

| | NYON COLLEGE F | OUNDATION | 33-0794988 Page 3 |
|--|------------------------------|--------------------------------------|----------------------------|
| Part VII Investments - Other Securities | | | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line 1 | 1b. 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 o | r end-of-year market value |
| (1) Financial derivatives | | | |
| (2) Closely held equity interests | | | |
| (3) Other | | | |
| (A) INVESTMENTS | 1,931,424. | COST | |
| (B) BENEFICIAL INTEREST IN | | | |
| (C) ASSETS HELD BY THE | | | |
| (D) FOUNDATION | 116,163. | COST | |
| (E) | | | |
| (F) | | | |
| (G) | | | |
| (H) | | | |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | 2,047,587. | | |
| Part VIII Investments - Program Related. | | | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line 1 | 1c. See Form 990, Part X, line 13. | |
| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost o | r end-of-year market value |
| (1) | | • | • |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| | | | |
| <u>(7)</u> | | | |
| (8) | | | |
| (9) | | | |
| Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets | | | |
| Complete if the organization answered "Yes" | on Form 990 Part IV line 1 | 1d See Form 990 Part Y line 15 | |
| | Description | Td. See Form 990, Fart X, line 15. | (b) Book value |
| · · · · · · · · · · · · · · · · · · · | Description | | (b) Book value |
| <u>(1)</u> | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| Total. (Column (b) must equal Form 990, Part X, line 15, co | <i>l. (B))</i> | | |
| Part X Other Liabilities | | | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line 1 | 1e or 11f. See Form 990, Part X, lin | |
| 1. (a) Description of liability | | | (b) Book value |
| (1) Federal income taxes | | | |
| (2) DUE TO RANCHO SANTIAGO CCI | D | | 35,419. |
| (0) | | | |

1. (a) Description of liability (b) Book value

(1) Federal income taxes

(2) DUE TO RANCHO SANTIAGO CCD 35, 419.

(3) (4) (5) (6) (7) (8) (9)

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) 35, 419.

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

582,117.

389,370.

9,864.

399,234.

| Sche | dule D (Form 990) 2023 | SANTIAGO | CANYON | COLLEGE | FOUN | DATI | ION | | 33- | 0794988 | Page 4 |
|------|------------------------------|----------------------|-------------------|-------------------|--------|------|---------|---------|------|---------|--------|
| Par | t XI Reconciliation | of Revenue per | Audited Fi | nancial Stat | ements | With | Revenue | per Ret | turn | | |
| | Complete if the orga | anization answered " | Yes" on Form | 990, Part IV, lin | e 12a. | | | | | | |
| 1 | Total revenue, gains, and o | ther support per auc | lited financial | statements | | | | | 1 | 971 | ,487. |
| 2 | Amounts included on line 1 | but not on Form 99 | 0, Part VIII, lin | e 12: | | | | | | | |
| а | Net unrealized gains (losses | s) on investments | | | L | 2a | 177 | ,159. | | | |
| b | Donated services and use of | of facilities | | | | 2b | 316 | 823. | | | |

2c

88,135.

2е

4c

Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Subtract line 2e from line 1

c Recoveries of prior year grants

a Investment expenses not included on Form 990, Part VIII, line 7b

Amounts included on Form 990, Part VIII, line 12, but not on line 1:

Other (Describe in Part XIII.)

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 628,441. Total expenses and losses per audited financial statements 1 Amounts included on line 1 but not on Form 990, Part IX, line 25: 316,823. a Donated services and use of facilities 2a **b** Prior year adjustments 2h 2c c Other losses 88,135. d Other (Describe in Part XIII.) 404,958. e Add lines 2a through 2d 2e 223,483. Subtract line **2e** from line **1** Amounts included on Form 990, Part IX, line 25, but not on line 1: 9.864 a Investment expenses not included on Form 990, Part VIII, line 7b **b** Other (Describe in Part XIII.) 9,864. c Add lines 4a and 4b 4c 233,347. Total expenses. Add lines 3 and 4c. (This must equal Form 990. Part I. line 18.)

Part XIII Supplemental Information

Add lines 2a through 2d

Other (Describe in Part XIII.)

c Add lines 4a and 4b

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

PART X, LINE 2:

THE FOUNDATION HAS ADOPTED FASB ASC TOPIC 740 THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN AND PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY IF, BASED ON ITS MERITS, THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED ON AUDIT BY THE TAXING AUTHORITIES. MANAGEMENT BELIEVES THAT ALL TAX POSITIONS TAKEN TO DATE ARE HIGHLY CERTAIN, AND, ACCORDINGLY, NO ACCOUNTING ADJUSTMENT HAS BEEN MADE TO THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS 88,135.

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization Employer identification number 33-0794988 SANTIAGO CANYON COLLEGE FOUNDATION Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations е Solicitation of non-government grants Internet and email solicitations b f Solicitation of government grants Phone solicitations Special fundraising events С g In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

33-0794988 Page 2 SANTIAGO CANYON COLLEGE FOUNDATION Schedule G (Form 990) 2023 Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events (d) Total events GOLF (add col. (a) through TOURNAMENT col. (c)) (event type) (event type) (total number) 94,803. 9,890. 104,693. 1 Gross receipts 2 Less: Contributions 94,803. 9,890. 104,693. 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses 44,392. 6 Rent/facility costs 44,392. 30,285. 30,285. 7 Food and beverages 8 Entertainment 13,458. 13,458. 9 Other direct expenses 88,135. 10 Direct expense summary. Add lines 4 through 9 in column (d) 16,558. 11 Net income summary. Subtract line 10 from line 3, column (d) Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add (a) Bingo (c) Other gaming Revenue col. (a) through col. (c)) bingo/progressive bingo **1** Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 5 Other direct expenses Yes Yes Yes 6 Volunteer labor 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? **b** If "No," explain: _

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

b If "Yes," explain:

| Sch | santiago canyon college foundation 33-6 | 1/9490 | o Page 3 |
|-----|--|-----------------|------------|
| 11 | Does the organization conduct gaming activities with nonmembers? | Yes | O No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed | | |
| | to administer charitable gaming? | Yes | No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| а | The organization's facility | 13a | % |
| | o An outside facility | 13b | % |
| | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | • | |
| | | | |
| | Name | | |
| | | | |
| | Address | | |
| | | | |
| 152 | a Does the organization have a contract with a third party from whom the organization receives gaming revenue? | Yes | No |
| 100 | Does the organization have a contract with a time party from whom the organization receives gaming revenue: | | |
| h | If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount | | |
| L | | | |
| | of gaming revenue retained by the third party \$ | | |
| С | c If "Yes," enter name and address of the third party: | | |
| | | | |
| | Name | | |
| | | | |
| | Address | | |
| | | | |
| 16 | Gaming manager information: | | |
| | | | |
| | Name | | |
| | | | |
| | Gaming manager compensation \$ | | |
| | | | |
| | Description of services provided | | |
| | | | |
| | | | |
| | | | |
| | Director/officer Employee Independent contractor | | |
| | | | |
| 17 | Mandatory distributions: | | |
| | • | | |
| а | a Is the organization required under state law to make charitable distributions from the gaming proceeds to | Yes | □ Na |
| | retain the state gaming license? | res | ∟ No |
| b | Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the | | |
| Da | organization's own exempt activities during the tax year \$ | | |
| Га | Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Pa | rt III, lines 9 | , 9b, 10b, |
| | 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions. | | |
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332083 09-13-23 Schedule G (Form 990) 2023

| Schedule G | (Form 990) | SANTIAGO | CANYON | COLLEGE | FOUNDATI | ON | 33-0794988 | Page 4 |
|------------|--------------------------------|-----------------------------|--------|---------|----------|----|------------|--------|
| Part IV | (Form 990) Supplemental Inform | mation _{(continue} | ed) | | | | | - |
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SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

| | CANYON CO | LLEGE FOUND | ATION | | | | 33-0794988 |
|--|-------------------|------------------------------------|--------------------------|----------------------------------|---|---------------------------------------|------------------------------------|
| Part I General Information on Grants a | nd Assistance | | | | | | |
| 1 Does the organization maintain records criteria used to award the grants or assis | stance? | | | | | | on XYes No |
| 2 Describe in Part IV the organization's pro | | | | | | | |
| Part II Grants and Other Assistance to recipient that received more than | | | | | anization answered "\ | es" on Form 990, Part | IV, line 21, for any |
| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
| SANTIAGO CANYON COLLEGE | | | | | | | |
| 8045 E CHAPMAN AVE | | | | | | | |
| ORANGE, CA 92869 | 95-2696799 | GOVERNMENT | 104,092. | 0. | ACTUAL AMOUNT | | EDUCATIONAL PROGAMS |
| | | | | | | | |
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| | | | | | | | |
| 2 Enter total number of section 501(c)(3) a | nd government org | ganizations listed in th | ne line 1 table | 1 | 1 | | |
| 3 Enter total number of other organization | | | | | | | |

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non- cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|--|--------------------------|--------------------------|---------------------------------------|---|---------------------------------------|
| | | | | | |
| N BURTON ADVOCATES FOR YOUTH | 14 | 5,000. | 0. | | |
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| t IV Supplemental Information. Provide the information | required in Part I. lin | e 2: Part III. column | (b): and any other ac | ditional information. | |
| , | , | , , | <i>(7)</i> | | |
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SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2023

OMB No. 1545-0047

Open to Public

Department of the Treasury
Internal Revenue Service

Name of the organization

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

Inspection
Employer identification number

SANTIAGO CANYON COLLEGE FOUNDATION

33-0794988

| Pa | art I Questions Regarding Compensation | | | |
|------------|--|----|-----|----|
| | · | | Yes | No |
| 1 a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, | | | |
| | Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | | |
| | First-class or charter travel Housing allowance or residence for personal use | | | |
| | Travel for companions Payments for business use of personal residence | | | |
| | Tax indemnification and gross-up payments Health or social club dues or initiation fees | | | |
| | Discretionary spending account Personal services (such as maid, chauffeur, chef) | | | |
| | | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or | | | |
| | reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | |
| | trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? | 2 | | |
| | | | | |
| 3 | Indicate which, if any, of the following the organization used to establish the compensation of the organization's | | | |
| | CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to | | | |
| | establish compensation of the CEO/Executive Director, but explain in Part III. | | | |
| | Compensation committee Written employment contract | | | |
| | ☐ Independent compensation consultant ☐ Compensation survey or study | | | |
| | Form 990 of other organizations Approval by the board or compensation committee | | | |
| | | | | |
| 4 | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | |
| | organization or a related organization: | | | |
| а | Receive a severance payment or change-of-control payment? | 4a | | х |
| b | | 4b | | х |
| | Participate in or receive payment from an equity-based compensation arrangement? | 4c | | Х |
| · | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| | The real to any or lines are persons and provide the applicable amounts for each term in a art in. | | | |
| | Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | |
| 5 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| | contingent on the revenues of: | | | |
| а | The organization? | 5a | | Х |
| | Any related organization? | 5b | | Х |
| | If "Yes" on line 5a or 5b, describe in Part III. | | | |
| 6 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| | contingent on the net earnings of: | | | |
| а | The organization? | 6a | | х |
| | Any related organization? | 6b | | Х |
| | If "Yes" on line 6a or 6b, describe in Part III. | | | |
| 7 | | | | |
| | not described on lines 5 and 6? If "Yes," describe in Part III | 7 | | х |
| 8 | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | |
| - | initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 | | x |
| 9 | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in | | | |
| - | Regulations section 53 4958-6(c)? | ٩ | | |

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| | | (B) Breakdown of W | /-2 and/or 1099-MISO compensation | C and/or 1099-NEC | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | in column (B) |
|------------------------|------|---------------------------|-------------------------------------|-------------------------------------|-----------------------------------|-------------------------|---------------------------------|---|
| (A) Name and Title | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) MARVIN MARTINEZ | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| CHANCELLOR | (ii) | 393,809. | 0. | 0. | 0. | 23,380. | 417,189. | 0. |
| (2) DR. JEANNIE G. KIM | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| COLLEGE PRESIDENT | (ii) | 239,062. | 0. | 0. | 0. | 17,528. | 256,590. | 0. |
| (3) KATHLEEN JENNISON | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| EXECUTIVE DIRECTOR | (ii) | 143,634. | 0. | 0. | 0. | 29,165. | 172,799. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| | (i) | | | | | | | |
| | (ii) | | | | | | | |

| Part III Supplemental Information |
|--|
| Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information. |
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SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2023

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.

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

Name of the organization

SANTIAGO CANYON COLLEGE FOUNDATION

 $Employer\ identification\ number \\ 33-0794988$

| Par | t I Types of Property | | | | | | | | |
|-------|--|-------------------------------|---|--|--------------|--------|--|--------|----------|
| | | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contri amounts report Form 990, Part VI | ted on | | (d) hod of determin n contribution a | | 3 |
| 1 | Art - Works of art | | | | | | | | |
| 2 | Art - Historical treasures | | | | | | | | |
| 3 | Art - Fractional interests | | | | | | | | |
| 4 | Books and publications | | | | | | | | |
| 5 | Clothing and household goods | X | | 14 | ,700. | | | | |
| 6 | Cars and other vehicles | | | | | | | | |
| 7 | Boats and planes | | | | | | | | |
| 8 | Intellectual property | | | | | | | | |
| 9 | Securities - Publicly traded | | | | | | | | |
| 10 | Securities - Closely held stock | | | | | | | | |
| 11 | Securities - Partnership, LLC, or trust interests | | | | | | | | |
| 12 | Securities - Miscellaneous | | | | | | | | |
| 13 | Qualified conservation contribution - | | | | | | | | |
| | Historic structures | | | | | | | | |
| 14 | Qualified conservation contribution - Other \dots | | | | | | | | |
| 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 (MINI HIMIDIFIER) | X | 2 | | | | AMOUNT | | |
| 26 | Other (TICKETS AND EVE) | X | 12 | | | | AMOUNT | | |
| 27 | Other (GIFT BASKETS) | X | 9 | 2 | <u>,310.</u> | ACTUAL | AMOUNT | | |
| 28 | Other () | | | | | | | | |
| 29 | Number of Forms 8283 received by the organization | zation during | the tax year for co | ontributions | | | | | |
| | for which the organization completed Form 82 | 83, Part V, D | onee Acknowledg | ement | 29 | | | | |
| | | | | | | | | Yes | No |
| 30a | During the year, did the organization receive by | | | | - | | | | |
| | must hold for at least 3 years from the date of | the initial co | ntribution, and whi | ch isn't required to | be used | for | | | |
| | exempt purposes for the entire holding period? | ? | | | | | 30a | | _X_ |
| b | If "Yes," describe the arrangement in Part II. | | | | | | | | |
| 31 | Does the organization have a gift acceptance p | oolicy that re | quires the review of | of any nonstandard | contribut | ions? | 31 | | <u>X</u> |
| 32a | Does the organization hire or use third parties contributions? | | _ | | | | 32a | | х |
| h | If "Yes," describe in Part II. | | | | | | J.Za | | |
| 33 | If the organization didn't report an amount in c | olumn (c) fo | r a type of property | for which column | (a) is ched | cked | | | |
| 55 | describe in Part II. | S.a.i.i. (0) 101 | a type of property | Willon Column | (4) 15 01160 | , | | | |
| For E | Paperwork Reduction Act Notice see the Inst | ructions for | Form 990 | | | Sc | hedule M (Forr | n 000) | 2023 |

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

Schedule M (Form 990) 2023

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

SANTIAGO CANYON COLLEGE FOUNDATION

Employer identification number 33-0794988

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: STUDENT SUCCESS AND EDUCATIONAL EQUITY BY FUNDING CAMPUS PROGRAMS AND FACULTY INITIATIVES. WE COLLABORATE WITH THE COMMUNITY TO RAISE FUNDS, FORGE PARTNERSHIPS, AND PROVIDE SCHOLARSHIPS, FOSTERING AN INCLUSIVE ENVIRONMENT THAT NURTURES POTENTIAL AND TRANSFORMS LIVES. FORM 990, PART VI, SECTION A, LINE 4: THE BYLAWS WERE UPDATE FOR BOARD TITLES TO CHAIR AND VICE CHAIR. FORM 990, PART VI, SECTION A, LINE 8B: THE ORGANIZATION DOES NOT HAVE A COMMITTE WITH AUTHORITY TO ACT ON ITS BEHALF. FORM 990, PART VI, SECTION B, LINE 11B: THE TAX RETURN IS REVIEWED BY THE INTERIM EXECUTIVE DIRECTOR OF THE FOUNDATION, WHO IS AN EX OFFICIO OF THE BOARD AND FOUNDATION DIRECTOR. THE TAX RETURN IS AVAILABLE TO THE OTHER BOARD MEMBERS UPON REQUEST. FORM 990, PART VI, SECTION B, LINE 12C: EACH MEMBER OF THE BOARD IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST FORM ON AN ANNUAL BASIS. IF THERE ARE CONFLICTS, THE REST OF THE BOARD WOULD BE MADE AWARE OF IT AND THAT MEMBER WOULD ABSTAIN FROM DISCUSSION OR VOTING RELATED TO THAT CONFLICT OF INTEREST.

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

GOVERNING DOCUMENTS AND CONFLICTS OF INTEREST ARE AVAILABLE TO THE PUBLIC

<u>Schedule O (Form 990) 2023</u> Page **2**

| Schedule O (Form 990) 2023 | Page 2 |
|---|---|
| Name of the organization SANTIAGO CANYON COLLEGE FOUNDATION | Employer identification number 33-0794988 |
| UPON REQUEST. | |
| | |
| FORM 990, PART IX, LINE 11G, OTHER FEES: | |
| CONTRACTED SERVICES: | |
| PROGRAM SERVICE EXPENSES | 583. |
| MANAGEMENT AND GENERAL EXPENSES | 21,109. |
| FUNDRAISING EXPENSES | 55,122. |
| TOTAL EXPENSES | 76,814. |
| TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A | 76,814. |
| | |
| FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS: | |
| CHANGE IN VALUE OF BENEFIT INTEREST | 7,579. |
| | |
| FORM 990 PART VI SECTION A LINE 1 | |
| THE BOARD MAY APPOINT ONE OR MORE COMMITTEES, EACH CONSIST | TING OF TWO OR |
| MORE VOTING DIRECTORS, AND DELEGATE TO SUCH COMMITTEES ANY | OF THE |
| AUTHORITY OF THE BOARD EXCEPT WITH RESPECT TO (A) THE FILI | LING OF THE |
| VACANCIES ON THE BOARD OR IN ANY COMMITTEE, (B) THE FIXING | G OF |
| COMPENSATION OF THE DIRECTORS FOR SERVING ON THE BOARD OR | ON ANY |
| COMMITTEE, SHOULD ARTICLE V, SECTION 7 BE AMENDED TO ALLOW | V SUCH |
| COMPENSATION, (C) THE AMENDMENT OR REPEAL OF BYLAWS OR THE | E ADOPTION OF |
| NEW BYLAWS, (D) THE AMENDMENT OR REPEAL OF ANY RESOLUTION | OF THE BOARD |
| WHICH BY ITS EXPRESS TERMS IS NOT SO AMENABLE OR REPEALABL | LE (E) THE |
| APPOINTMENT OF OTHER COMMITTEES OF THE BOARD OR THE MEMBER | RS THEREOF, |
| (F) THE APPROVAL OF ANY SELF-DEALING TRANSACTION AS SUCH T | TRANSACTIONS |
| ARE DEFINED IN SECTION 5233 (A) OF THE CALIFORNIA NONPROFI | TT CORPORATION |
| LAW ANY SUCH COMMITTEE MUST BE CREATED AND THE MEMBERS THE | EREOF |
| APPOINTED, BY RESOLUTION ADOPTED BY A MAJORITY OF THE DIRE | ECTORS THEN IN |

Schedule O (Form 990) 2023 Page **2**

| Name of the organization SANTIAGO CANYON COLLEGE FOUNDATION | Employer identification number $33-0794988$ |
|---|---|
| OFFICE, PROVIDED A QUORUM IS PRESENT. THE PRESIDENT OF THE | COLLEGE |
| SHALL APPOINT, IN THE SAME MANNER, ALTERNATE MEMBERS OF AN | Y COMMITTEE |
| WHO REPLACE ANY ABSENT MEMBER AT ANY MEETING OF THE COMMIT | TEE. THE |
| BOARD SHALL HAVE THE POWER TO PRESCRIBE THE MANNER IN WHIC | H PROCEEDINGS |
| OF ANY SUCH COMMITTEE SHALL BE CONDUCTED IN THE ABSENCE OF | ANY SUCH |
| PRESCRIPTION, SUCH COMMITTEE SHALL HAVE THE POWER TO PRESC | RIBE THE |
| MANNER IN WHICH ITS PROCEEDINGS SHALL BE CONDUCTED MINUTES | SHALL BE |
| KEPT OF EACH MEETING OF EACH COMMITTEE. | |
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SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

| SANTIAGO CANYO | N COLLEGE FOUNDATION | ON | | | | 33-07949 | 188 | |
|--|--|---|-------------------------------|---------------------------------------|----------|------------------------------------|-------|--|
| Part I Identification of Disregarded Entities. Complete | te if the organization answered "Yes" | on Form 990, Part IV, line 3 | 3. | | | | | |
| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | | | assets | Direct c | (f) controlling ntity | g | |
| | - | | | | | | | |
| | - | | | | | | | |
| | | | | | | | | |
| Identification of Related Tax-Exempt Organiza | ations. Complete if the organization a | inswered "Yes" on Form 990 | 0. Part IV. line 34. h | pecause it had one o | or more | related tax-exer | | |
| Part II organizations during the tax year. | | | | Todado it riad orio | | Tolatod tax oxor | | |
| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section | Dire | (f) ct controlling entity | contr | (g) 512(b)(13) trolled titty? |
| RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT - | | | 1 | 501(c)(3)) | | | Yes | No |
| 95-2696799, 2323 N BROADWAY, SANTA ANA, CA | COMMUNITY COLLEGE DISTRICT | CALIFORNIA | GOVERNMENTAL | | | | | x |
| | - | | | | | | | |
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|----------|---|---------------------------------------|--------------------|--------------------------------------|---------------------|
| Dort III | Identification of Related Organizations Taxable as a Partnership. | Complete if the organization answered | "Yes" on Form 990, | , Part IV, line 34, because it had (| one or more related |
| Partill | organizations treated as a partnership during the tax year. | • | | | |
| | | | | | |

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | /1 | h) | (i) | (j) | (k) |
|--|------------------|---|--------------------|--|----------------|-----------------------------|------------------|----|------------------|-----------|------------|
| Name, address, and EIN of related organization | Primary activity | Legal domicile (state or foreign | Direct controlling | Predominant income (related, unrelated, excluded from tax under sections 512-514) | Share of total | Share of end-of-year assets | Diagrapartianeta | | | General o | Parcentage |
| | | country) | | Sections 512-514) | | | Yes | No | K-1 (FOIII 1065) | Yes No | <u> </u> |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (| i) |
|--|------------------|--|---------------------------|---|-----------------------|-----------------------------------|-------------------------|-----|-----------------------------------|
| Name, address, and EIN of related organization | Primary activity | Legal domicile (state or foreign | Direct controlling entity | Type of entity (C corp, S corp, or trust) | Share of total income | Share of end-of-year assets | Percentage ownership | | tion b)(13) rolled tity? |
| | | country) | | ŕ | | | | Yes | No |
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Page 3

X

Yes No

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

| а | Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | <i>'</i> | | | 1a | | Х | | |
|---|--|---------------------|-------------------------------|---|-----------|---------|------|--|--|
| | Gift, grant, or capital contribution to related organization(s) | | | | 1b | Х | | | |
| С | Gift, grant, or capital contribution from related organization(s) | | | | 1c | | Х | | |
| | Loans or loan guarantees to or for related organization(s) | | | | 1d | | Х | | |
| | Loans or loan guarantees by related organization(s) | | | | 1e | | Х | | |
| | | | | | | | | | |
| f | Dividends from related organization(s) | | | | 1f | | X | | |
| | Sale of assets to related organization(s) | | | | 1g | | X | | |
| h | Purchase of assets from related organization(s) | | | | 1h | | X | | |
| i | Exchange of assets with related organization(s) | | | | 1i | | X | | |
| j | Lease of facilities, equipment, or other assets to related organization(s) | | | | 1j | | X | | |
| | | | | | | | | | |
| k Lease of facilities, equipment, or other assets from related organization(s) | | | | | | | | | |
| | Performance of services or membership or fundraising solicitations for related organ | | | | 11 | | X | | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | | | | | | | | | |
| | n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | | | | | | | |
| o Sharing of paid employees with related organization(s) | | | | | | | | | |
| | | | | | | | | | |
| p Reimbursement paid to related organization(s) for expenses | | | | | | | | | |
| | Reimbursement paid by related organization(s) for expenses | | | | 1q | | X | | |
| | | | | | | | | | |
| r | Other transfer of cash or property to related organization(s) | | | | 1r | | X | | |
| s | Other transfer of cash or property from related organization(s) | | | | 1s | | X | | |
| 2 | If the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on what is the above it is the above i | ho must complete th | is line, including covered re | lationships and transaction thresholds. | | | | | |
| | (a) | (b) | (c) | (d) | | | | | |
| | (a) Name of related organization | Transaction | Amount involved | Method of determining amount inv | olved | | | | |
| | | type (a-s) | | | | | | | |
| | | _ | 24.5 222 | | | | | | |
| 1) | RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT | В | 316,823. | ACTUAL AMOUNT | | | | | |
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| 2) | | | | | | | | | |
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| 3216 | 3 09-28-23 | | | Schedule | n (rorr | 11 99U) | 2023 | | |

Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | Are all partners sec 501(c)(3) orgs.? | (g) Share of end-of-year assets | Dispretion allocat | opor- ate tions? | General manage partne | (k) Percentage ownership |
|--|-------------------------|---|---|---------------------------------------|--|--------------------|------------------------|-----------------------|--------------------------|
| | | | , | 100 110 | | 100 | 110 | | |
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332165 09-28-23 Schedule R (Form 990) 2023

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM RRF-1

FOR THE YEAR ENDING

June 30, 2024

Prepared For:

SANTA ANA COLLEGE FOUNDATION 1530 W 17TH ST SANTA ANA, CA 92706

Prepared By:

Eide Bailly LLP 10681 Foothill Blvd., Ste. 300 Rancho Cucamonga, CA 91730-3831

Amount of Tax:

Balance due of \$200

Make Check Payable To:

Department of Justice

Mail Tax Return To:

Registry of Charities and Fundraisers P.O. Box 903447 Sacramento, CA 94203-4470

Return Must Be Mailed On Or Before:

May 15, 2025

Special Instructions:

The report should be signed and dated by an authorized individual(s).

SANTA ANA COLLEGE FOUNDATION 1530 W 17TH ST SANTA ANA, CA 92706

REGISTRY OF CHARITIES AND FUNDRAISERS P.O. BOX 903447 SACRAMENTO, CA 94203-4470

STATE OF CALIFORNIA

RRF-1 (Rev. 01/2024)

MAIL TO: Registry of Charities and Fundraisers P.O. Box 903447 Sacramento, CA 94203-4470

STREET ADDRESS: 1300 I Street Sacramento, CA 95814

WEBSITE ADDRESS: www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code 11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

DEPARTMENT OF JUSTICE
PAGE 1 of 5

(For Registry Use Only)

| | | Check if: | | | | | | | |
|--|--------------------------------------|---------------------|--|------------|----------|--|--|--|--|
| | | Ch | Change of address | | | | | | |
| SANTA ANA COLLEGE FOUNI | DATION | Am | nended report | | | | | | |
| Name of Organization | | Org | ganization requests email notifications | | | | | | |
| List all DBAs and names the organization uses or has used | | | | | | | | | |
| 1530 W 17TH ST | | State Ch | arity Registration Number 009786 | | | | | | |
| Address (Number and Street) | | | anty riogistration realises | | | | | | |
| SANTA ANA, CA 92706 City or Town, State, and ZIP Code | | Corporat | ion or Organization No. | | | | | | |
| | | | 05 6000400 | | | | | | |
| 714-564-6095 Telephone Number E-mail Address | ne e | Federal E | Employer ID No. 95-6209198 | | | | | | |
| <u> </u> | | 11 Cal. Codo Pr | egs. sections 301-307, and 310) | | | | | | |
| ANNOAL REGISTRATIC | Make Check Payable to De | | , , | | | | | | |
| Total Revenue Fee | Total Revenue | Fee | Total Revenue | Fe | <u>e</u> | | | | |
| Less than \$50,000 \$25 | Between \$250,001 and \$1 mil | lion \$100 | Between \$20,000,001 and \$100 million | \$8 | 00 | | | | |
| Between \$50,000 and \$100,000 \$50 | Between \$1,000,001 and \$5 m | | Between \$100,000,001 and \$500 million | | ,000 | | | | |
| Between \$100,001 and \$250,000 \$75 | Between \$5,000,001 and \$20 | million \$400 | Greater than \$500 million | <u>\$1</u> | ,200 | | | | |
| PART A - ACTIVITIES For your most recent full accounting | naviad (hagianing 07/01 | /2023 | ding 06/30/2024) list: | | | | | | |
| For your most recent rull accounting | period (beginning | <u> </u> | aing | | | | | | |
| Total Revenue (including noncash contributions) \$ 1,278, | 423 Noncash Contributions \$ | 20 | 0,009 Total Assets \$ 14,43 | 8,4 | 04 | | | | |
| (including noncash contributions) \$ 1,278, | 1,315,730 | Total Exp | enses \$ 1,506,080 | | | | | | |
| PART B - STATEMENTS REGARDING ORG | GANIZATION DURING THE PER | IOD OF THIS RE | EPORT | | | | | | |
| Note: All questions must be answered. If | vou answer "ves" to any of the | guestions helo | w vou must attach a senarate nage | | | | | | |
| | | | -1 instructions for information required. | Yes | No | | | | |
| During this reporting period, were there | any contracts, loans, leases or of | ther financial tran | nsactions between the organization | | | | | | |
| and any officer, director or trustee there | • | | <u> </u> | | | | | | |
| any financial interest? | | | | — | X | | | | |
| 2. During this reporting period, was there a or funds? | any theft, embezzlement, diversio | n or misuse of th | ne organization's charitable property | | х | | | | |
| 3. During this reporting period, were any o | rganization funds used to pay an | y penalty, fine or | judgment? | | х | | | | |
| 4. During this reporting period, were the se | ervices of a commercial fundraise | r, fundraising co | unsel for charitable purposes, or | | l | | | | |
| commercial coventurer used? | | | | - | X | | | | |
| 5. During this reporting period, did the org | anization receive any government | tal funding? | | | х | | | | |
| 6. During this reporting period, did the org | anization hold a raffle for charitab | le purposes? | SEE STATEMENT 10 | х | | | | | |
| 7. Does the organization conduct a vehicle | e donation program? | | | | х | | | | |
| 8. Did the organization conduct an independent | ndent audit and prepare audited | financial stateme | ents in accordance with | | | | | | |
| generally accepted accounting principle | es for this reporting period? | | | X | _ | | | | |
| 9. At the end of this reporting period, did t | he organization hold restricted ne | et assets, while re | eporting negative unrestricted net assets? | | х | | | | |
| I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign. | | | | | | | | | |
| CH | RISTINA ROMERO | ī | EXECUTIVE DIRECTOR | | | | | | |
| | inted Name | | itle DIRECTOR | | | | | | |

CA RRF-1 EXPLANATION OF CHARITABLE RAFFLES STATEMENT 10 PART B, LINE 6

RAFFLE HELD 5/6/2024

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Part I - Identification Taxpayer identification number (TIN) Name of exempt organization, employer, or other filer, see instructions. Type or **Print** 95-6209198 SANTA ANA COLLEGE FOUNDATION File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 1530 W 17TH ST return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. 92706 SANTA ANA, CA Enter the Return Code for the return that this application is for (file a separate application for each return) 01 Application Is For Return | Application Is For Return Code Code Form 990 or Form 990-EZ 01 Form 4720 (other than individual) 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) 12 05 Form 8870 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of THE ORGANIZATION 1530 W 17TH ST - SANTA ANA, CA 92706 Telephone No. 714-564-6095 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) . If this is for the whole group, check this . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for. I request an automatic 6-month extension of time until MAY 15 , 20 **25** , to file the exempt organization return for the organization named above. The extension is for the organization's return for: ___ calendar year 20 X tax year beginning _____ JUL 1 ___ , 20 <u>23 __</u> , and ending ____ JUN 30 . If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3h Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Зс

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Inspection

| <u>A F</u> | or the | $\simeq 2023$ calendar year, or tax year beginning $\cup \cup \cup$ | ending L | <u>JUN 30, 202</u> | 4 | | |
|---|----------------------------|---|------------------|---------------------------------|--------------------------------|--|--|
| B c | heck if pplicable | C Name of organization | | D Employer iden | tification number | | |
| Address change Name change Initial return | | SANTA ANA COLLEGE FOUNDATION | | | | | |
| | | Doing business as | | 95-6209198 | | | |
| | | 1530 W 17TH CT | Room/suite | E Telephone number 714-564-6095 | | | |
| | ⊒return/ termin ated | City or town, state or province, country, and ZIP or foreign postal code | | G Gross receipts \$ 5,345,731. | | | |
| | Ameno | M | | H(a) Is this a group | | | |
| Applica- tion pending | | F Name and address of principal officer: CHRISTINA ROMERO | | for subordina | | | |
| | | SAME AS C ABOVE | | | es included? Yes No | | |
| 1 1 | ax-exe | empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) of | or 527 | 1 | a list. See instructions | | |
| | Vebsit | | <u> </u> | H(c) Group exemp | | | |
| | | organization: X Corporation Trust Association Other | L Year | | M State of legal domicile; CA | | |
| | art I | Summary | 1 | | , | | |
| | 1 | riefly describe the organization's mission or most significant activities: TO MAINTAIN, EXPAND AND ENHANCE | | | | | |
| Governance | | HE EDUCATIONAL OPPORTUNITIES OF SANTA ANA COLLEGE BY LINKING | | | | | |
| naı | 2 | heck this box if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | | | |
| Ş. | 3 | | | ı | 3 25 | | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | | 4 22 | | |
| ა ა | | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | | | 5 0 | | |
| Activities & | I | Total number of volunteers (estimate if necessary) | | | 6 22 | | |
| | | Total unrelated business revenue from Part VIII, column (C), line 12 | | | 7a 0. | | |
| ⋖ | I | Net unrelated business taxable income from Form 990-T, Part I, line 11 | | | 7b 0. | | |
| | | | | Prior Year | Current Year | | |
| a) | 8 | Contributions and grants (Part VIII, line 1h) | | 808,958 | . 613,174. | | |
| Ž | 9 | Program service revenue (Part VIII, line 2g) | | 31,947 | . 0. | | |
| Revenue | I | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 298,684 | 629,992. | | |
| ď | | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 150,433 | . 35,257. | | |
| | l | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 1,290,022 | . 1,278,423. | | |
| 8 | | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 968,272 | . 955,026. | | |
| | l | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 | . 0. | | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 208,160 | . 213,586. | | |
| Expenses | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 | 0. | | |
| be | b | Total fundraising expenses (Part IX, column (D), line 25) 52,28 | 32. | | | | |
| Û | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 449,680 | | | |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 1,626,112 | | | |
| | | Revenue less expenses. Subtract line 18 from line 12 | | -336,090 | | | |
| t Assets or did Balances | | | Be | eginning of Current Yea | | | |
| | 20 | Total assets (Part X, line 16) | | 13,727,047 | | | |
| | 21 | Total liabilities (Part X, line 26) | | 162,029 | | | |
| Net | | Net assets or fund balances. Subtract line 21 from line 20 | | 13,565,018 | . 14,392,316. | | |
| | art II | Signature Block | | | | | |
| | | lties of perjury, I declare that I have examined this return, including accompanying schedules | | | my knowledge and belief, it is | | |
| true, | correc | t, and complete. Declaration of preparer (other than officer) is based on all information of wh | iich preparer | has any knowledge. | | | |
| | | Cignature of officer | | Doto | | | |
| Sig | | ignature of officer Date | | | | | |
| Her | е | CHRISTINA ROMERO, EXECUTIVE DIRECTOR | | | | | |
| | | Type or print name and title | | Date Check | PTIN | | |
| | | The paret a signature | | | | | |
| | | CATHERINE L. GRAY, CPA CATHERINE L. GRA | 05/09/25 self-em | | | | |
| Preparer | | Firm's name EIDE BAILLY LLP | Firm's EIN | 45-0250958 | | | |
| Use Only F | | Firm's address 10681 FOOTHILL BLVD., STE. 300 | | | 100 166 1110 | | |
| | | RANCHO CUCAMONGA, CA 91730-3831 | | Phone no. 5 | 09-466-4410 | | |
| May | the IF | RS discuss this return with the preparer shown above? See instructions | | | X Yes No | | |

| Pal | Statement of Program Service Accomplishments | _, |
|-----|--|----------|
| | Check if Schedule O contains a response or note to any line in this Part III | <u>_</u> |
| 1 | Briefly describe the organization's mission: | |
| | TO MAINTAIN, EXPAND AND ENHANCE THE EDUCATIONAL OPPORTUNITIES OF SANTA | _ |
| | ANA COLLEGE BY LINKING COMMUNITY ORGANIZATION, BUSINESSES, FUNDING | _ |
| | SOURCES, ALUMNI AND STAFF, THUS PRESERVING OUR NEAR CENTURY OF "A | _ |
| | HISTORY OF SUCCESS, A FUTURE PROMISE." | _ |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the | |
| | prior Form 990 or 990-EZ? | ٥ |
| | If "Yes," describe these new services on Schedule O. | |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No. | 0 |
| | 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 \$955,026 • including grants of \$955,026 •) (Revenue \$ | _) |
| | SCHOLARSHIP PAYMENTS TO STUDENTS OF SANTA ANA COLLEGE | |
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| | | _ |
| 4b | (Code:) (Expenses \$ 360 , 704 • including grants of \$) (Revenue \$ | _ |
| 40 | THE ORGANIZATION PROVIDES SUPPLEMENTAL EDUCATIONAL PROGRAM SUPPORT FOR | - ' |
| | THE SANTA ANA COLLEGE. | _ |
| | THE DANTA ANA CORRECT. | _ |
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| | | |
| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$ | _) |
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| | | |
| | | |
| 4d | Other program services (Describe on Schedule O.) | |
| | (Expenses \$ including grants of \$) (Revenue \$) | |
| 4e | Total program service expenses 1,315,730. | |

Form 990 (2023) SANTA ANA COLLEGE FOUNDATION Part IV Checklist of Required Schedules

| | | | Yes | No |
|-----|--|--------------|-----|-------------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1_ | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | 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 | 3 | | X |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | Х | |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | x |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | ا | | |
| ' | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | x |
| | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i> | - '- | | |
| 8 | , | _ | | x |
| _ | Schedule D, Part III | 8 | | |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for | | | |
| | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | _ | | ٠,, |
| | If "Yes," complete Schedule D, Part IV | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | |
| | or in quasi-endowments? f "Yes," complete Schedule D, Part V | 10 | | 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. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | | | |
| | Part VI | 11a | 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 | 11b | Х | |
| С | 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 | 11c | | Х |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | x |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | х |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | · · · · | | |
| • | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | Х | |
| 19a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| 124 | Schedule D, Parts XI and XII | 12a | х | |
| h | Was the organization included in consolidated, independent audited financial statements for the tax year? | IZa | 21 | |
| Ŋ | | 105 | | х |
| 40 | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | 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 | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | ,, |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | _ |
| | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | X |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | Х | |
| 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 | 19 | | Х |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | Х |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 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 | 21 | | x |
| | J | | | |

Form 990 (2023) SANTA ANA COLLEGE FOUNDATION
Part IV Checklist of Required Schedules (continued)

| | | | Yes | No |
|----------|---|-----------|----------------------|-----|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | Х | |
| 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 | 23 | 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 | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | any tax-exempt bonds? | 24c | | |
| | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25 a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | | | |
| | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and | | | |
| | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete | | | |
| | Schedule L, Part I | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | | | |
| | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | ٦, |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | 3,7 |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If | | | |
| | "Yes," complete Schedule L, Part IV | 28a | | X |
| | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | |
| С | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | 00- | | х |
| 00 | "Yes," complete Schedule L, Part IV | 28c 29 | | X |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 29 | | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | 20 | | х |
| 21 | contributions? If "Yes," complete Schedule M | 30 31 | | X |
| 31 32 | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If</i> "Yes," <i>complete Schedule N, Part I</i> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i> | 31 | | |
| 32 | , , | 32 | | x |
| 22 | Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | 32 | | 25 |
| 33 | | 33 | | x |
| 34 | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33 | | |
| - | Part V, line 1 | 34 | Х | |
| 35 a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | х |
| | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | 000 | | |
| - | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | 000 | | |
| | If "Yes," complete Schedule R, Part V, line 2 | 36 | | х |
| 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 | 37 | | х |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | |
| - | Note: All Form 990 filers are required to complete Schedule O | 38 | Х | |
| Par | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | <u></u> | <u></u> | |
| | | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0 | | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | X | |
| | | _ | $\Omega\Omega\Omega$ | |

Form 990 (2023)

SANTA ANA COLLEGE FOUNDATION

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

| | | | Yes | No |
|-----|--|-----|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | 163 | NO |
| Zu | filed for the calendar year ending with or within the year covered by this return | | | |
| h | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | |
| | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | Х |
| | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | |
| | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X |
| b | If "Yes," enter the name of the foreign country | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | Х |
| | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | Х |
| | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5с | | |
| | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | | | |
| | any contributions that were not tax deductible as charitable contributions? | 6a | | Х |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | | | |
| | were not tax deductible? | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | Х | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | Х | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | | | |
| | to file Form 8282? | 7c | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | _ | | |
| _ | sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | 0- | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12 10a | | | |
| | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | |
| | Once the same from an order of such as both and a state of the same of the sam | | | |
| | Gross income from members or snareholders | | | |
| - | amounts due or received from them.) | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the | | | |
| | organization is licensed to issue qualified health plans | | | |
| С | Enter the amount of reserves on hand | | | |
| | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | | | |
| | excess parachute payment(s) during the year? | 15 | | X |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | X |
| | If "Yes," complete Form 4720, Schedule O. | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | | |
| | If "Yes." complete Form 6069. | | | |

Form 990 (2023) SANTA ANA COLLEGE FOUNDATION 95-6209198 Page
Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response Page 6 to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

| | Check if Schedule O contains a response or note to any line in this Part VI | | | X |
|-----|---|--------|---------|-----|
| Sec | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year 25 | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | |
| | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent 1b 22 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | | | |
| | officer, director, trustee, or key employee? | 2 | | Х |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision | | | |
| | of officers, directors, trustees, or key employees to a management company or other person? | 3 | | Х |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | Х |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | Х |
| 6 | Did the organization have members or stockholders? | 6 | | Х |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | |
| | more members of the governing body? | 7a | | Х |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | | | |
| | persons other than the governing body? | 7b | | Х |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| а | The governing body? | 8a | Х | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | | Х |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | |
| | organization's mailing address? If "Yes." provide the names and addresses on Schedule O | 9 | | Х |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | |
| | | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | | X |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | Х | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | |
| | on Schedule O how this was done | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| а | The organization's CEO, Executive Director, or top management official | 15a | | X |
| b | Other officers or key employees of the organization | 15b | | X |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| | taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | |
| | exempt status with respect to such arrangements? | 16b | | |
| Sec | tion C. Disclosure | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed CA | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s | only) | availal | ole |
| | for public inspection. Indicate how you made these available. Check all that apply. | | | |
| | Own website Another's website X Upon request Other (explain on Schedule O) | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and | financ | cial | |
| | 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 | | | |
| | THE ORGANIZATION - 714-564-6095 | | | |
| | 1530 W 17TH ST, SANTA ANA, CA 92706 | | | |

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

X

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

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

 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
- Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

| (A) | (B) | | | | | | | (D) | (E) | (F) | |
|---------------------------|---------------------|--------------------------------|--------------------------------------|---------|--------------|---------------------------------|-----------|------------------|----------------------------------|-----------------------|--|
| Name and title | Average | (do | Position (do not check more than one | | Reportable | Reportable | Estimated | | | | |
| | hours per | box | , unles | ss per | son i | s both | n an | compensation | compensation | amount of | |
| | week | | Cei aii | u a u | Tecto | i i us | (66) | from | from related | other | |
| | (list any hours for | directo | | | | L | | the organization | organizations (W-2/1099-MISC/ | compensation from the | |
| | related | e or 0 | stee | | | ısatec | | (W-2/1099-MISC/ | 1099-NEC) | organization | |
| | organizations | truste | al tru: | | yee | nd mc | | 1099-NEC) | 10001120, | and related | |
| | below | Individual trustee or director | Institutional trustee | er | Key employee | Highest compensated employee | ner | | | organizations | |
| | line) | Indi | Insti | Officer | Key | High | Former | | | | |
| (1) DR. ANNEBELLE NERY | 2.00 | | | | | | | _ | | | |
| MEMBER | 40.00 | Х | | | | | | 0. | 313,173. | 23,425. | |
| (2) MADELINE GRANT | 2.00 | | | | | | | _ | | | |
| MEMBER | 40.00 | Х | | | | | | 0. | 242,461. | 31,824. | |
| (3) CHRISTINA ROMERO | 2.00 | | | | | | | _ | | | |
| EXECUTIVE DIRECTOR | 40.00 | | | Х | | | | 0. | 208,505. | 41,556. | |
| (4) KRISTIN CRELLIN | 2.00 | | | | | | | _ | _ | | |
| PRESIDENT | | Х | | Х | | | | 0. | 0. | 0. | |
| (5) DAVID VALENTIN | 2.00 | | | | | | | _ | _ | | |
| VICE PRESIDENT | | Х | | Х | | | | 0. | 0. | 0. | |
| (6) TERESA-GONZALEZ-ANAYA | 2.00 | | | | | | | _ | _ | | |
| SECRETARY | | Х | | Х | | | | 0. | 0. | 0. | |
| (7) ED HALVERSON | 2.00 | | | | | | | _ | | _ | |
| TREASURER | | Х | | Х | | | | 0. | 0. | 0. | |
| (8) ROSSINA GALLEGOS | 2.00 | | | | | | | _ | | _ | |
| CHAIRMAN | | Х | | Х | | | | 0. | 0. | 0. | |
| (9) CLAYTON RIVEST | 2.00 | | | | | | | | | _ | |
| DEPUTY OF FINANCE | | Х | | Х | | | | 0. | 0. | 0. | |
| (10) KEN PURCELL | 2.00 | | | | | | | | | _ | |
| SENIOR ADVISOR | | Х | | Х | | | | 0. | 0. | 0. | |
| (11) YAREIRY ALBA | 2.00 | | | | | | | | | _ | |
| MEMBER | | Х | | | | | | 0. | 0. | 0. | |
| (12) LEWIS BRATCHER | 2.00 | | | | | | | | | _ | |
| MEMBER | | Х | | | | | | 0. | 0. | 0. | |
| (13) ALBERTA D. CHRISTY | 2.00 | | | | | | | | | | |
| MEMBER | | Х | | | | | | 0. | 0. | 0. | |
| (14) IGNACIO A. MUNIZ | 2.00 | | | | | | | | | | |
| MEMBER | | Х | | | | | | 0. | 0. | 0. | |
| (15) JUAN GONZALEZ | 2.00 | | | | | | | | | • | |
| MEMBER | 0.00 | Х | | | | | | 0. | 0. | 0. | |
| (16) JENA JENSEN | 2.00 | | | | | | | _ | | _ | |
| MEMBER (AUGUST-MARCH) | 0.00 | Х | \vdash | | | _ | | 0. | 0. | 0. | |
| (17) JAYNE C. MUNOZ | 2.00 | ,, | | | | | | _ | | _ | |
| MEMBER | <u> </u> | X | | | | | | 0. | 0. | 0. | |

Form **990** (2023)

| Part VII Section A. Officers, Directors, Trus | | oloy | ees, | | | ghes | st C | | | | | (=) | |
|---|-------------------|-----------------------|-----------------------|-------------------|--------------|------------------------------|-------|---------------------------|-------------------------|------|----------|-------------------|----------|
| (A) | (B) Average | | | Posi | C) ition | 1 | | (D) | (E) | | _ | (F) | |
| Name and title | hours per | | | heck i | more | than (| | Reportable compensation | Reportable compensation | _ | l ' | timate nount (| |
| | week | | | ss per nd a di | | | | from | from related | | an | other | JI |
| | (list any | tor | | | | | | the | organizations | | com | pensa | tion |
| | hours for | · director | | | | - - - - - | | organization | (W-2/1099-MIS | | ı | om the | |
| | related | tee or | ustee | | | ensat | | (W-2/1099-MISC/ | 1099-NEC) | | org | anizati | ion |
| | organizations | ıltrus | nal tr | | oyee | d woo | | 1099-NEC) | | | l | d relate | |
| | below | Individual trustee or | Institutional trustee | Officer | Key employee | Highest compensated employee | mer | | | | orga | anizatio | ons |
| | line) | lnd | lns | 0# | Key | Hig e | 윤 | | | | | | |
| (18) RAMIRO OCHOA | 2.00 | ļ | | | | | | | | • | | | • |
| MEMBER (JANUARY-JUNE) | 0.00 | Х | ├ | | | | | 0. | | 0. | | | 0. |
| (19) FORTINO RIVERA | 2.00 | ļ | | | | | | | | • | | | • |
| MEMBER | | Х | | | | | | 0. | | 0. | | | 0. |
| (20) DANIEL STEFANO | 2.00 | ļ | | | | | | | | • | | | • |
| MEMBER | | Х | _ | | | | | 0. | | 0. | | | 0. |
| (21) ALEX BARRERA | 2.00 | | | | | | | | | _ | | | _ |
| MEMBER | | Х | _ | | | | | 0. | | 0. | | | 0. |
| (22) DENNIS FARRELL | 2.00 | | | | | | | | | _ | | | _ |
| MEMBER | | Х | _ | | | | | 0. | | 0. | | | 0. |
| (23) MARK MCLOUGHLIN | 2.00 | ļ | | | | | | | | • | | | • |
| MEMBER | | Х | _ | | | | | 0. | | 0. | | | 0. |
| (24) SAM RUIZ | 2.00 | ļ | | | | | | | | • | | | • |
| MEMBER (OCT-JUNE) | | Х | | | | | | 0. | | 0. | | | 0. |
| (25) JOSE A. HERNANDEZ | 2.00 | | | | | | | | | _ | | | • |
| MEMBER (AUGUST-JUNE) | | Х | _ | | | | | 0. | | 0. | | | 0. |
| | | - | | | | | | | | | | | |
| <u>-</u> | | | | | | | | 0. | 761 12 | 0 | 0 | <u> </u> | <u> </u> |
| 1b Subtotal | | | | | | | | 0. | 764,13 | 0. | 9 | 96,805. 0. | |
| c Total from continuation sheets to Part V | | | | | | | | 0. | 764,13 | - | | | |
| d Total (add lines 1b and 1c) | | | | | | | | - | • | | 9 | 0,00 | J 5 • |
| 2 Total number of individuals (including but r | iot limited to th | ose | liste | ed ab | ove |) wh | o re | eceived more than \$100, | 000 of reportable | | | | 0 |
| compensation from the organization | | | | | | | | | | | | Yes | No |
| 3 Did the organization list any former officer | director truct | 00 I | ·0\ | mnl | 01/0 | | hia | hast componented amn | lovos on | | | 103 | 140 |
| • | • | | • | • | • | | _ | | • | | 3 | | х |
| line 1a? If "Yes," complete Schedule J for s 4 For any individual listed on line 1a, is the si | | | | | | | | | | | 3 | | |
| 4 For any individual listed on line 1a, is the standard related organizations greater than \$15 | | | | | | | | | | | 4 | х | |
| 5 Did any person listed on line 1a receive or | | | | | | | | | | | _ | | |
| rendered to the organization? If "Yes." con | • | | | | • | | | · · | dai ioi scivices | | 5 | | Х |
| Section B. Independent Contractors | ipiete Scrieduit | - | UI SL | <u>ICII I</u> | Jers | OII . | | | | | | | |
| Complete this table for your five highest co | mpensated inc | lene | nde | nt co | ontra | acto | rs th | nat received more than \$ | 100,000 of comp | ensa | tion fro | m | |
| the organization. Report compensation for | | | | | | | | | | | | | |
| (A) | | | | . <u>.</u> | | | | (B) | | | (0 |) | |
| Name and business address NONE Description of services | | | | | ervices | С | ompe | | n | | | | |
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| | | | | | | | _ | | | | | | |
| | | | | | | | _ | | | | | | |
| | | | | | | | | | | | | | |
| 2 Total number of independent contractors (i \$100,000 of compensation from the organi | | ot lir | nited | d to t | thos (| | ted | above) who received mo | ore than | | | | |

95-6209198

| Total revenue Pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt function revenue by Company of the pelested or exempt for excitors 512 - 514 and the contributions, gifts, grants, and similar amounts not included above for the pelested or exempt function revenue for function revenue for the pelested or exempt function revenue for function revenue for function revenue for function function for function fu | | | Check if Schedule O cont | tains a resp | onse (| or note to anv lin | e in this Part VIII | | | |
|--|-------------|------|--------------------------------|--------------|--------|--------------------|---------------------|------------------|------------------|--------------------|
| Tunction revenue Dusiness re | | | | | | | (.) | | | |
| 1 a Federated campaigns 1 b | | | | | | | Total revenue | | | |
| 1 a Federated campaigns 1 a Federated campaigns 1 a Federated campaigns 1 a | | | | | | | | tunction revenue | business revenue | sections 512 - 514 |
| b | SS | 1 9 | Federated campaigns | 12 | | | | | | |
| Business Code Business Cod | ant | h | | | | | | | | |
| Business Code Business Cod | 9 5 | | | | | | | | | |
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| Business Code Business Cod | o d | 9 | | | | , | 613 174 | | | |
| 2 a b b c c c c c c c c | Oa | n | I Iotal. Add lines Ta-If | | | | 013,174. | | | |
| Box C C C C C C C C C | | _ | | | | Business Code | | | | |
| g Total. Add lines 2a-2f 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents 6 b Less: rental expenses 6 c Rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 a Gross amount from sales of inventory b Less: cost or other basis 8 a Gross income from fundraising events 9 a Gross income from fundraising events 9 a Gross income or (loss) from fundraising events 9 a Gross income or (loss) from gaming activities 9 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code Business Code | ice | | | | | | | | | |
| g Total. Add lines 2a-2f 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents 6 b Less: rental expenses 6 c Rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 a Gross amount from sales of inventory b Less: cost or other basis 8 a Gross income from fundraising events 9 a Gross income from fundraising events 9 a Gross income or (loss) from fundraising events 9 a Gross income or (loss) from gaming activities 9 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code Business Code | er v | | | | | | | | | |
| g Total. Add lines 2a-2f 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents 6 b Less: rental expenses 6 c Rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 a Gross amount from sales of inventory b Less: cost or other basis 8 a Gross income from fundraising events 9 a Gross income from fundraising events 9 a Gross income or (loss) from fundraising events 9 a Gross income or (loss) from gaming activities 9 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code Business Code | n S | C | | | | | | | | |
| g Total. Add lines 2a-2f 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents 6 b Less: rental expenses 6 c Rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 a Gross amount from sales of inventory b Less: cost or other basis 8 a Gross income from fundraising events 9 a Gross income from fundraising events 9 a Gross income or (loss) from fundraising events 9 a Gross income or (loss) from gaming activities 9 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code Business Code | lrar 3ev | C | | | | | | | | |
| g Total. Add lines 2a-2f 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents 6 b Less: rental expenses 6 c Rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 a Gross amount from sales of inventory b Less: cost or other basis 8 a Gross income from fundraising events 9 a Gross income from fundraising events 9 a Gross income or (loss) from fundraising events 9 a Gross income or (loss) from gaming activities 9 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code Business Code | og T | е | | | | | | | | |
| 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents b Less: rental expenses c Rental income or (loss) 6 d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory assets other than inventory b Less: cost or other basis and sales expenses Tb 3, 981, 112. C Gain or (loss) 7 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 B a 121, 453. B Less: direct expenses C Net income or (loss) from gaming activities. See Part IV, line 19 B Less: circet expenses C Net income or (loss) from gaming activities C Net income or (loss) from sales of inventory. Business Code Business Code | Д | | | | | | | | | |
| Other similar amounts 363,465 363,46 | _ | g | | | | | | | | |
| 4 Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 6 a Gross rents 6 b Less: rental expenses 6 b 6 c c Rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 c 266,527. d Net gain or (loss) 7 a Gross income from fundraising events (not including \$ | | 3 | Investment income (including | dividends, | intere | st, and | | | | |
| 10 10 10 10 10 10 10 10 | | | , | | | | 363,465. | | | 363,465. |
| 10 10 10 10 10 10 10 10 | | 4 | Income from investment of ta | x-exempt be | ond p | roceeds | | | | |
| Company Comp | | 5 | Royalties | <u></u> | | | | | | |
| Description Company | | | | (i) Rea | ıl | (ii) Personal | | | | |
| C Rental income or (loss) Gc | | 6 a | Gross rents 6a | 1 | | | | | | |
| d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses 7 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8 a Less: direct expenses 8 b R6,196. c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold 10 a Suspense (loss) from sales of inventory Business Code | | b | Less: rental expenses 6b | <u> </u> | | | | | | |
| To a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses | | c | Rental income or (loss) 6c | ; | | | | | | |
| assets other than inventory b Less: cost or other basis and sales expenses | | d | Net rental income or (loss) | | | | | | | |
| b Less: cost or other basis and sales expenses | | 7 a | Gross amount from sales of | (i) Securi | ties | (ii) Other | | | | |
| and sales expenses 7b 3,981,112. c Gain or (loss) 7c 266,527. d Net gain or (loss) 266,527. 266,527 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8a 121,453. b Less: direct expenses 8b 86,196. c Net income or (loss) from fundraising events 35,257. 9 a Gross income from gaming activities. See Part IV, line 19 9a 9a 9b Less: direct expenses 9b 10 a Gross sales of inventory, less returns and allowances 10 a Gross sales of inventory, less returns and allowances 10b Less: cost of goods sold 10b | | | assets other than inventory 7a | 4,247, | 639. | | | | | |
| C Gain or (loss) 7c 266,527. d Net gain or (loss) 266,527. 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8a 121,453. b Less: direct expenses 8b 86,196. c Net income or (loss) from fundraising events 35,257. 9 a Gross income from gaming activities. See Part IV, line 19 9a 9b | | b | Less: cost or other basis | | | | | | | |
| C Gain or (loss) 7c 266,527. d Net gain or (loss) 266,527. 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8a 121,453. b Less: direct expenses 8b 86,196. c Net income or (loss) from fundraising events 35,257. 9 a Gross income from gaming activities. See Part IV, line 19 9a 9b | ē | | and sales expenses 7b | 3,981, | 112. | | | | | |
| 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | ē | c | | | | | | | | |
| 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | Re | | | | | | 266,527. | | | 266,527. |
| including \$ of contributions reported on line 1c). See Part IV, line 18 Ba 121,453. b Less: direct expenses C Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 9 b Less: direct expenses C Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code | | | | | | | | | | |
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| c Net income or (loss) from fundraising events 35,257. 9 a Gross income from gaming activities. See Part IV, line 19 9a 9b | | b | | | | 86,196. | | | | |
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| Part IV, line 19 b Less: direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Business Code | | | | | | | | | | |
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| Business Code | | | | | | • | | | | |
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| X 9 ~ | ella Ver | ~ | | | | | | | | |
| d All other revenue | Be | 4 | | | | | | | | |
| e Total. Add lines 11a-11d | Σ | ^ | | | | | | | | |
| | | | | | | | 1 278 423 | 0 | 0 | 665,249. |

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 (**D**) Fundraising (C) Management and general expenses (A) Total expenses Do not include amounts reported on lines 6b. Program service expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 955,026. 955,026. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 213,586. 125,979. 66,492. 21,115. 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 10 Payroll taxes Fees for services (nonemployees): Management Legal 1,359. 1,359. Accounting Lobbying Professional fundraising services. See Part IV, line 17 56,276. 56,276. Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 63,304. 80,082 16,778. column (A), amount, list line 11g expenses on Sch O.) 1,313.Advertising and promotion 12 90,395. 83,212. 7,183. Office expenses 13 16,176. 16,176. Information technology 14 Royalties 15 16 Occupancy 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials 8,335. 4,306. 4,029 Conferences, conventions, and meetings 19 20 Payments to affiliates 21 Depreciation, depletion, and amortization 22 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 5,497. 38,218. 32,721. OTHER EXPENSE INKIND DONATIONS 20,009. 20,009. 10,856. 10,856. CONTRIBUTION TO SANTA A 8,357. 4,145. 4,141. 71. PRINTING 6,092. 1.190. 4,902. e All other expenses 1,506,080. 1,315,730. 138,068. 52,282. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2023)
Part X Balance Sheet

| Par | rt X | Balance Sheet | | | | | |
|-----------------------------|------|---|------------|---------------------------------------|---------------------------------|-------------|---------------------------|
| | | Check if Schedule O contains a response or no | te to an | y line in this Part X | | | |
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | | 1,837,625. | 1 | 991,439. |
| | 2 | Savings and temporary cash investments | | | 292,445. | 2 | 632,626. |
| | 3 | Pledges and grants receivable, net | | | 150,787. | 3 | 84,439. |
| | 4 | Accounts receivable, net | | | | 4 | |
| | 5 | Loans and other receivables from any current of | | | | | |
| | | trustee, key employee, creator or founder, subs | stantial o | contributor, or 35% | | | |
| | | controlled entity or family member of any of the | ese pers | ons | | 5 | |
| | 6 | Loans and other receivables from other disqua | lified pe | rsons (as defined | | | |
| | | under section 4958(f)(1)), and persons describe | ed in sec | tion 4958(c)(3)(B) | | 6 | |
| ß | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | | 8 | |
| Ä | 9 | Prepaid expenses and deferred charges | | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | 43,838. | | | |
| | b | Less: accumulated depreciation | 10b | 43,788. | 50. | 10c | 50. |
| | 11 | Investments - publicly traded securities | | | 11 | | |
| | 12 | Investments - other securities. See Part IV, line | | 11,446,140. | 12 | 12,729,850. | |
| | 13 | Investments - program-related. See Part IV, line | | 13 | | | |
| | 14 | Intangible assets | | 14 | | | |
| | 15 | Other assets. See Part IV, line 11 | | 15 | | | |
| | 16 | Total assets. Add lines 1 through 15 (must eq | | | 13,727,047. | 16 | 14,438,404. |
| | 17 | Accounts payable and accrued expenses | | | 162,029. | 17 | 46,088. |
| | 18 | Grants payable | | 18 | | | |
| | 19 | Deferred revenue | | | 19 | | |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete | | | | 21 | |
| es | 22 | Loans and other payables to any current or for | | | | | |
| Liabilities | | trustee, key employee, creator or founder, subs | | | | | |
| iab | | controlled entity or family member of any of the | | | | 22 | |
| _ | 23 | Secured mortgages and notes payable to unre | | · · · · · · · · · · · · · · · · · · · | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelate | | | | 24 | |
| | 25 | Other liabilities (including federal income tax, p | - | | | | |
| | | parties, and other liabilities not included on line | | • | | | |
| | | of Schedule D | | | 160 000 | 25 | 16 000 |
| | 26 | | | ▼ | 162,029. | 26 | 46,088. |
| တ္ | | Organizations that follow FASB ASC 958, ch | eck her | e X | | | |
| JCe | | and complete lines 27, 28, 32, and 33. | | | 1 620 120 | | 1 015 220 |
| alaı | 27 | Net assets without donor restrictions | | | 1,628,128. 11,936,890. | 27 | 1,815,238. 12,577,078. |
| Θ | 28 | Net assets with donor restrictions | | | 11,930,090. | 28 | 12,377,070. |
| Ľ. | | Organizations that do not follow FASB ASC | 958, cn | eck nere | | | |
| ρ | | and complete lines 29 through 33. | _ | | | 00 | |
| Net Assets or Fund Balances | 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| SSE | 30 | Paid-in or capital surplus, or land, building, or e | | | | 30 | |
| et A | 31 | Retained earnings, endowment, accumulated i | | | 13,565,018. | 31 | 14,392,316. |
| ž | 32 | Total net assets or fund balances | | | 13,727,047. | 32 33 | 14,438,404. |
| | 33 | Total liabilities and net assets/fund balances | | I | 13,141,041. | এও | 14,430,404• |

Form **990** (2023)

| Pa | rt 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 | | 1,27 | 8,4 | 23. | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | 1,50 | 6,0 | 80. | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | -22 | 7,6 | 57. | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1 | 3,56 | 5,0 | 18. | |
| 5 | Net unrealized gains (losses) on investments | 5 | | 1,05 | 4,9 | 55. | |
| 6 | | | | | | | |
| 7 | Investment expenses | 7 | | | | | |
| 8 | Prior period adjustments | 8 | | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | | 0. | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | | | |
| | column (B)) | 10 | 1 | 4,39 | 2,3 | 16. | |
| Pa | rt 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: Cash X Accrual Other | | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | Ο. | | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | | 2a | | Х | |
| | 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: | | | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | | 2b | Х | | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | basis, | | | | | |
| | consolidated basis, or both: | | | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | audit, | | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | | 2c | Х | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sche | | | | | | |
| За | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | | 3a | | x | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required | | | | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | | 3h | | | |

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

Open to Public

OMB No. 1545-0047

n. Inspection

Name of the organization
SANTA ANA COLLEGE FOUNDATION

Employer identification number

95-6209198 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 X 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. 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. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

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

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

| Sec | tion A. Public Support | | | | | | |
|------|--|----------|-----------------|---|----------|------------------------|---------------|
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | | | | | | |
| 5 | The portion of total contributions | | | | | | |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| | Public support. Subtract line 5 from line 4. | | | | | | |
| Sec | tion B. Total Support | | | | _ | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 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, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | | | _ |
| | Total support. Add lines 7 through 10 | | | | | | |
| | Gross receipts from related activities, | | | | | 12 | |
| 13 | First 5 years. If the Form 990 is for the | • | | • | | . , . , | |
| 200 | organization, check this box and stop ction C. Computation of Publi | | | | | | |
| | | | | actume (f) | | 14 | |
| | Public support percentage for 2023 (I Public support percentage from 2022 | | • | * * * * | | 15 | <u>%</u> % |
| | 33 1/3% support test - 2023. If the | | | | | | |
| IUa | stop here. The organization qualifies | - | | | | iore, crieck triis box | |
| h | 33 1/3% support test - 2022. If the | | - | | | | |
| | and stop here. The organization qual | | | | | | |
| 17a | 10% -facts-and-circumstances test | | | | | and line 14 is 10% o | |
| | and if the organization meets the fact | | | | | | |
| | meets the facts-and-circumstances te | | | - | • | | |
| b | 10% -facts-and-circumstances test | _ | • | * | - | 17a. and line 15 is | 10% or |
| ~ | more, and if the organization meets the | _ | | | | | |
| | organization meets the facts-and-circle | | | | - | | |
| 18 | Private foundation. If the organization | | | | | | |
| | 3-111111111 | | , | , | , | | |

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

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

| Sec | ction A. Public Support | elow, please comp | iete Part II.) | | | | | | |
|------------|--|---------------------------|--------------------------|-----------------------|---------------------|----------------------|--------------|--|--|
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | |
| | Gifts, grants, contributions, and | . , | , , | , , | , | , , | | | |
| | membership fees received. (Do not | | | | | | | | |
| | include any "unusual grants.") | 1080827. | 970,085. | 2180659. | 808,958. | 613,174. | 5653703. | | |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 175,216. | 42,110. | 50,414. | 31,947. | 0. | 299,687. | | |
| 3 | Gross receipts from activities that | | | | - | | | | |
| | are not an unrelated trade or business under section 513 | | | | | | | | |
| 4 | Tax revenues levied for the organization's benefit and either paid to | | | | | | | | |
| | or expended on its behalf | | | | | | | | |
| 5 | The value of services or facilities | | | | | | | | |
| | furnished by a governmental unit to | 544 560 | 606 000 | 500 554 | | 510 101 | 24 5 2 2 4 2 | | |
| | the organization without charge | 544,762. | 606,038. | | 571,955. | | 3170940. | | |
| | Total. Add lines 1 through 5 | 1800805. | 1618233. | 2959824. | 1412860. | 1332608. | 9124330. | | |
| 7 <i>a</i> | Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0. | | |
| t | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | 0. | | |
| | Add lines 7a and 7b | | | | | | 0. | | |
| | Public support. (Subtract line 7c from line 6.) | | | | | | 9124330. | | |
| Sec | ction B. Total Support | | | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total | | |
| 9 | Amounts from line 6 | 1800805. | 1618233. | 2959824. | 1412860. | 1332608. | 9124330. | | |
| 10a | Gross income from interest, dividends, payments received on securities loans, rents, royalties, | 206 600 | 225 741 | 455 011 | 244 102 | 262 465 | 1605017 | | |
| | and income from similar sources | 286,608. | 235,741. | 455,211. | 344,192. | 363,465. | 1685217. | | |
| r | Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | | | |
| | Add lines 10a and 10b | 286,608. | 235,741. | 455,211. | 344,192. | 363,465. | 1685217. | | |
| | Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | 200,000. | 233,741. | 433,211. | 344,132. | 303,403. | 1003217* | | |
| 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.) | 2087413. | 1853974. | 3415035. | 1757052. | 1696073. | 10809547. | | |
| 14 | First 5 years. If the Form 990 is for the | e organization's fir | st, second, third, f | ourth, or fifth tax y | ear as a section 5 | 01(c)(3) organizatio | on, | | |
| _ | | | | | | | | | |
| | ction C. Computation of Publi | | | | | Г | 0.4.44 | | |
| | Public support percentage for 2023 (li | | | olumn (f)) | | 15 | 84.41 % | | |
| | Public support percentage from 2022 | | | | | 16 | 85.73 % | | |
| | ction D. Computation of Inves | | | | | | 15 50 | | |
| | Investment income percentage for 20 | | | | | 17 | 15.59 % | | |
| | Investment income percentage from 2 | | | | | 18 | 14.27 % | | |
| 198 | 19a 33 1/3% support tests - 2023. 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 | | | | | | | | |
| t | more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization | | | | | | | | |
| | line 18 is not more than 33 1/3%, che | ck this box and st | op here. The orga | nization qualifies a | s a publicly suppo | rted organization | | | |
| 20 | Private foundation. If the organizatio | n did not check a l | oox on line 14, 19a | a, or 19b, check th | is box and see inst | tructions | | | |

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

| | | Yes | No |
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| Par | t IV | Supporting Organizations (continued) | | | |
|------|--------|--|----------|-----|-----|
| | | | | Yes | No |
| 11 | Has t | the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A per | rson who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c b | below, the governing body of a supported organization? | 11a | | |
| | | nily member of a person described on line 11a above? | 11b | | |
| | | % controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | | if in Part VI. | 11c | | |
| Sect | ion | B. Type I Supporting Organizations | 110 | | |
| | | | | Yes | No |
| 4 | D:4 + | he governing body, members of the governing body, officers acting in their official capacity, or membership of one or | | 162 | INO |
| | | e supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, | | | |
| | | tors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) | | | |
| | | tively operated, supervised, or controlled the organization's activities. If the organization had more than one supported | | | |
| | | nization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | _ | | |
| | | orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1 | | |
| | | he organization operate for the benefit of any supported organization other than the supported | | | |
| | orgar | nization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part | VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supe | rvised, or controlled the supporting organization. | 2 | | |
| Sect | ion | C. Type II Supporting Organizations | | | |
| | | | | Yes | No |
| 1 | Were | e a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or tru | ustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or ma | anagement of the supporting organization was vested in the same persons that controlled or managed | | | |
| | the si | supported organization(s). | 1 | | |
| Sect | ion | D. All Type III Supporting Organizations | | | |
| | | | | Yes | No |
| 1 | Did th | he organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | orgar | nization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, | (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| | orgar | nization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were | e any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | | nization(s) or (ii) serving on the governing body of a supported organization? If "No." explain in Part VI how | | | |
| | | organization maintained a close and continuous working relationship with the supported organization(s). | 2 | | |
| | | eason of the relationship described on line 2, above, did the organization's supported organizations have a | | | |
| | - | ficant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | - | me or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | | · | 3 | | |
| Sect | ion | orted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations | | | |
| | | ck the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| а | | The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | \Box | The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| С | \Box | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins | truction | s) | |
| 2 | Activ | rities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | Did s | substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | | supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | | e supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | | the organization was responsive to those supported organizations, and how the organization determined | | | |
| | | these activities constituted substantially all of its activities. | 2a | | |
| | | he activities described on line 2a, above, constitute activities that, but for the organization's involvement, | | | |
| | | or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | _ | VI the reasons for the organization's position that its supported organization(s) would have engaged in | | | |
| | | e activities but for the organization's involvement. | 2b | | |
| | | nt of Supported Organizations. Answer lines 3a and 3b below. | | | |
| | | he organization have the power to regularly appoint or elect a majority of the officers, directors, or | | | |
| | | ees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. | За | | |
| | | he organization exercise a substantial degree of direction over the policies, programs, and activities of each | | | |
| | | supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. | 3b | | |
| | | | | | |

| Pa | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting | ng Organi: | zations | |
|------|---|---------------|---------------------------|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualifyi | ng trust on N | ov. 20, 1970 (explain in | Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations must | st complete S | Sections A through E. | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| Sect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | |
| | instructions for short tax year or assets held for part of year): | | | |
| а | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| С | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | ion C - Distributable Amount | | | Current Year |
| _1_ | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |

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

Schedule A (Form 990) 2023

instructions).

h Applied to 2023 distributable amount

4 Distributions for 2023 from Section D,

Part VI. See instructions.

a Applied to underdistributions of prior years **b** Applied to 2023 distributable amount

c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2023, if

than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in

7 Excess distributions carryover to 2024. Add lines 3j

any. Subtract lines 3g and 4a from line 2. For result greater

line 7:

and 4c. 8 Breakdown of line 7: a Excess from 2019 **b** Excess from 2020 c Excess from 2021 d Excess from 2022 e Excess from 2023

i Carryover from 2018 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.

| | adio / (| LEGE FOUNDATION | - | | 5-6209198 _{Page} | 7 |
|---|---|-------------------------------|---------------------------------------|-------------|---|---|
| Par | | (a)(3) Supporting Orga | nizations (continu | <u>ued)</u> | | _ |
| Secti | on D - Distributions | | | | Current Year | _ |
| 1 | Amounts paid to supported organizations to accomplish exe | mpt purposes | | 1 | | _ |
| 2 | Amounts paid to perform activity that directly furthers exemp | ot purposes of supported | | | | |
| | organizations, in excess of income from activity | | | 2 | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | 3 | 3 | | |
| 4 | Amounts paid to acquire exempt-use assets | | | 4 | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | ovide details in Part VI) | | 5 | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | 6 | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | 7 | | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | | | |
| | (provide details in Part VI). See instructions. | 3 | | 8 | | |
| 9 | Distributable amount for 2023 from Section C, line 6 | | | 9 | | _ |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | | _ |
| Section E - Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributior Pre-2023 | าร | (iii) Distributable Amount for 2023 | |
| 1 | Distributable amount for 2023 from Section C, line 6 | | | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reason- | | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | | | |
| а | From 2018 | | | | | |
| b | From 2019 | | | | | |
| С | From 2020 | | | | | |
| d | From 2021 | | | | | |
| е | From 2022 | | | | | |
| f | Total of lines 3a through 3e | | | | | |
| | Applied to underdistributions of prior years | | | | | |

Schedule A (Form 990) 2023

332028 12-21-23 Schedule A (Form 990) 2023

SCHEDULE C

(Form 990)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Open to Pu

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

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

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

• Section 501(c)(4), (5), or (6) organizations: Complete Part III.

| | 30000011 00 1(0)(¬), (0), 01 (0) 019a11120 | ttionio. Compicto i art iii. | | | |
|-----|--|---|--|---|--|
| Nan | ne of organization | | | Emp | loyer identification number |
| | SANTA A | NA COLLEGE FOUNI | DATION | | 95-6209198 |
| Pa | art I-A Complete if the or | ganization is exempt und | der section 501(c) | or is a section 527 or | ganization. |
| 2 | Provide a description of the organi Political campaign activity expendi Volunteer hours for political campa | tures | | | \$ |
| Pa | art I-B Complete if the or | ganization is exempt und | der section 501(c)(| 3). | |
| _ | Enter the amount of any excise tax | | | | \$ |
| 2 | Enter the amount of any excise tax | incurred by organization manage | aers under section 4955 | | \$ |
| | If the organization incurred a section | | | | |
| | Was a correction made? | | | | |
| | If "Yes," describe in Part IV. | | | | |
| Pa | art I-C Complete if the or | ganization is exempt und | der section 501(c), | except section 501(d | c)(3). |
| 1 | Enter the amount directly expende | d by the filing organization for s | ection 527 exempt funct | tion activities | \$ |
| 2 | Enter the amount of the filing organ | nization's funds contributed to c | other organizations for se | ection 527 | |
| | exempt function activities | | | (| \$ |
| 3 | Total exempt function expenditure | s. Add lines 1 and 2. Enter here | and on Form 1120-POL | • | |
| | line 17b | | | | \$ |
| 4 | Did the filing organization file Form | 1120-POL for this year? | | | Yes No |
| 5 | Enter the names, addresses, and emade payments. For each organization contributions received that were propolitical action committee (PAC). If | ation listed, enter the amount par romptly and directly delivered to | aid from the filing organize a separate political orga | zation's funds. Also enter th anization, such as a separa | ne amount of political |
| | (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0 | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | COLLEGE FOUN. | | | 209198 Page 2 |
|------------|--|-----------------------|------------------------------|-------------------------|--|------------------------------------|
| Par | t II-A Complete if the org section 501(h)). | anization is exe | empt under section | 1 501(c)(3) and file | ed Form 5/68 (ele | ction under |
| A C | | tion belongs to an a | ffiliated group (and list in | Part IV each affiliated | group member's name | e, address, EIN, |
| | | re of excess lobbying | • | | | |
| B C | | • | and "limited control" pro | visions apply. | | |
| | Limi | ts on Lobbying Exp | • | | (a) Filing organization's totals | (b) Affiliated group totals |
| | Total lobbying expenditures to influ | uence public opinior | (grassroots lobbying) | | | |
| b | Total lobbying expenditures to influ | uence a legislative b | ody (direct lobbying) | | | |
| С | Total lobbying expenditures (add li | nes 1a and 1b) | | | | |
| | Other exempt purpose expenditure | | | | 1,315,730. | |
| е | Total exempt purpose expenditure | | N. | | 1,315,730. | |
| f | Lobbying nontaxable amount. Enter | er the amount from t | | | 206,573. | |
| | If the amount on line 1e, column (a) o | | bbying nontaxable am | | | |
| | not over \$500,000, | | of the amount on line 1e. | | | |
| | over \$500,000 but not over \$1,000 | | 000 plus 15% of the exc | ess over \$500,000. | | |
| | over \$1,000,000 but not over \$1,50 | | 000 plus 10% of the exc | · | | |
| | over \$1,500,000 but not over \$17,000 but not over \$ | | 000 plus 5% of the exce | | | |
| | over \$17,000,000, | \$1,00 | | σο στοι φτησοσήσου. | | |
| | Grassroots nontaxable amount (en | , , , | | <u>.</u> | 51,643. | |
| _ | Subtract line 1g from line 1a. If zer | , | | | 0. | |
| | Subtract line 1f from line 1c. If zero | | | | 0. | |
| i | If there is an amount other than ze | , | | | - | |
| • | reporting section 4911 tax for this | | | | Γ | Yes No |
| | | • | veraging Period Under | | | |
| | (Some organizations the | hat made a section | | have to complete all o | of the five columns be | low. |
| | | Lobbying Exp | enditures During 4-Yea | ar Averaging Period | | |
| | Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) Total |
| | Lobbying nontaxable amount | 173,145 | . 174,955. | 211,785. | 206,573. | 766,458. |
| b | Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 1,149,687. |
| с | Total lobbying expenditures | | | | | |
| d | Grassroots nontaxable amount | 43,286 | . 43,739. | 52,946. | 51,643. | 191,614. |
| | Grassroots ceiling amount | | | | | |
| | (150% of line 2d, column (e)) | | | | | 287,421. |
| f | Grassroots lobbying expenditures | | | | | |

Schedule C (Form 990) 2023

Schedule C (Form 990) 2023 SANTA ANA COLLEGE FOUNDATION 95-62091 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

| | | (a) | | (b) | | |
|--|--|--------------------------------|--|---|-------|--|
| local legislation, including any attempt to | | Yes | No | Amo | unt | |
| | n attempt to influence foreign, national, state, or | | | | | |
| or referendum, through the use of | influence public opinion on a legislative matter | | | | | |
| or referendam, unrough the use or. | | | | | | |
| a Volunteers? | | | | | | |
| b Paid staff or management (include comp | ensation in expenses reported on lines 1c through 1i)? | | | | | |
| | | | | | | |
| d Mailings to members, legislators, or the p | public? | | | | | |
| e Publications, or published or broadcast s | tatements? | | | | | |
| f Grants to other organizations for lobbyin | | | | | | |
| _ | s, government officials, or a legislative body? | | | | | |
| | ntions, speeches, lectures, or any similar means? | | | | | |
| | | | | | | |
| | | | | | | |
| | nization to not be described in section 501(c)(3)? | | | | | |
| | irred under section 4912 | | | | | |
| | irred by organization managers under section 4912 | | | | | |
| Part III-A Complete if the organization | n 4912 tax, did it file Form 4720 for this year? ation is exempt under section 501(c)(4), sectio | n 501(c)(5 |) or sec | tion | | |
| 501(c)(6). | Thomas exempt under section so 1(0)(4), section | 11 00 1(0)(0 | ,, or sec | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| | | | | Yes | No | |
| 1 Were substantially all (90% or more) dues | received nondeductible by members? | | 1 | | | |
| | obbying expenditures of \$2,000 or less? | | | | | |
| 2 Did the organization make only in-house | obbying experience of \$2,000 or loss: | | <u> </u> | | | |
| Part III-B Complete if the organization agree to carry over long to the organization agree to the organization ag | obbying and political campaign activity expenditures from the ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered | n 501(c)(5 |), or sec | | 3, is | |
| Part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization for the complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part IIII-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree to carry over long the part III-B Complete if the organization agree the part III-B Complete if the organi | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered | n 501(c)(5 "No" OR (|), or sec b) Part l | | 3, is | |
| Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." 1 Dues, assessments and similar amounts | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered | n 501(c)(5 "No" OR (|), or sec b) Part l | | 3, is | |
| Did the organization agree to carry over learn III-B Complete if the organization agree to carry over learn III-B Complete if the organization 501(c)(6) and if either (a) answered "Yes." 1 Dues, assessments and similar amounts 2 Section 162(e) nondeductible lobbying and | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political expenditures) | n 501(c)(5 "No" OR (|), or sec b) Part l | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 1 501(c)(6) and if either (a) answered "Yes." Dues, assessments and similar amounts Section 162(e) nondeductible lobbying a expenses for which the section 527(f) to | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members (do not include amounts of political expenditures (do not include amounts of political expenditures). | n 501(c)(5 "No" OR (|), or sec b) Part I | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." Dues, assessments and similar amounts Section 162(e) nondeductible lobbying a expenses for which the section 527(f) to a Current year | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political expenditures). | n 501(c)(5 "No" OR (|), or sec b) Part I | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." Dues, assessments and similar amounts Section 162(e) nondeductible lobbying a expenses for which the section 527(f) a Current year Carryover from last year | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political was paid). | n 501(c)(5 "No" OR (|), or sec b) Part 1 2a 2b | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." Dues, assessments and similar amounts Section 162(e) nondeductible lobbying a expenses for which the section 527(f) a Current year Carryover from last year Carryover from last year | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political was paid). | n 501(c)(5 "No" OR (|), or sec b) Part 1 2a 2b 2c | | 3, is | |
| 3 Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." 1 Dues, assessments and similar amounts 2 Section 162(e) nondeductible lobbying an expenses for which the section 527(f) a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 60 | Retion is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political was paid). | n 501(c)(5 "No" OR (|), or sec b) Part 1 2a 2b 2c | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." 1 Dues, assessments and similar amounts 2 Section 162(e) nondeductible lobbying a expenses for which the section 527(f) a Current year b Carryover from last year c Total 3 Aggregate amount reported in section 604 If notices were sent and the amount on live. | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political was paid). (33(e)(1)(A) notices of nondeductible section 162(e) dues and 2c exceeds the amount on line 3, what portion of the exception 162 (e) and 2c exceeds the amount on line 3, what portion of the exception 162 (e) and 2c exceeds the amount on line 3, what portion of the exception 162 (e) and 2c exception 162 (e) dues and 2c exception 162 | n 501(c)(5 "No" OR (cal |), or sec b) Part 1 2a 2b 2c | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." Dues, assessments and similar amounts Section 162(e) nondeductible lobbying a expenses for which the section 527(f) a Current year Carryover from last year Total Aggregate amount reported in section 60 If notices were sent and the amount on lindoes the organization agree to carryover | ation is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political was paid). (33(e)(1)(A) notices of nondeductible section 162(e) dues the 2c exceeds the amount on line 3, what portion of the except to the reasonable estimate of nondeductible lobbying and particular and the section 162(e) and particular | n 501(c)(5 "No" OR (|), or sec b) Part 1 2a 2b 2c 3 | | 3, is | |
| Did the organization agree to carry over Part III-B Complete if the organization agree to carry over 501(c)(6) and if either (a) answered "Yes." Dues, assessments and similar amounts Section 162(e) nondeductible lobbying a expenses for which the section 527(f) a Current year Carryover from last year Total Aggregate amount reported in section 60 If notices were sent and the amount on liddoes the organization agree to carryover | Retion is exempt under section 501(c)(4), section BOTH Part III-A, lines 1 and 2, are answered from members and political expenditures (do not include amounts of political ax was paid). 133(e)(1)(A) notices of nondeductible section 162(e) dues are 2c exceeds the amount on line 3, what portion of the except to the reasonable estimate of nondeductible lobbying and particular and the section 162(e) and particular and particu | n 501(c)(5 "No" OR (|), or sec b) Part 1 2a 2b 2c 3 | | 3, is | |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

SANTA ANA COLLEGE FOUNDATION

Employer identification number 95-6209198

| Pai | organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line | | or Accounts. Complete if the |
|--------|--|--|--------------------------------------|
| | | (a) Donor advised funds | (b) Funds and other accounts |
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |
| 5 | Did the organization inform all donors and donor advisors in w | vriting that the assets held in donor advis | sed funds |
| | are the organization's property, subject to the organization's e | exclusive legal control? | Yes No |
| 6 | Did the organization inform all grantees, donors, and donor ac | dvisors in writing that grant funds can be | used only |
| | for charitable purposes and not for the benefit of the donor or | donor advisor, or for any other purpose | conferring |
| | impermissible private benefit? | | Yes No |
| Pai | t II Conservation Easements. Complete if the org | anization answered "Yes" on Form 990, | Part IV, line 7. |
| 1 | Purpose(s) of conservation easements held by the organization | ` | |
| | Preservation of land for public use (for example, recreat | · — | f a historically important land area |
| | Protection of natural habitat | Preservation o | f a certified historic structure |
| | Preservation of open space | | |
| 2 | Complete lines 2a through 2d if the organization held a qualific | ed conservation contribution in the form | |
| | day of the tax year. | | Held at the End of the Tax Year |
| _ | Total number of conservation easements | | |
| b | | | |
| | Number of conservation easements on a certified historic stru | | 2c |
| d | Number of conservation easements included on line 2c acquir | | |
| _ | on a historic structure listed in the National Register | | |
| 3 | Number of conservation easements modified, transferred, rele | eased, extinguished, or terminated by the | e organization during the tax |
| 4 | Number of states where property subject to concernation according | amont is located | |
| 4 5 | Number of states where property subject to conservation ease Does the organization have a written policy regarding the period | | |
| 3 | violations, and enforcement of the conservation easements it | | |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, h | | |
| Ū | otali and volunteer floure devoted to mornioring, inspecting, i | landing of violations, and emoroning con- | convarion cacomonics daming the year |
| 7 | Amount of expenses incurred in monitoring, inspecting, handl | ling of violations. and enforcing conserva | ation easements during the vear |
| | 3, 1 3, | , , | 3 , |
| 8 | Does each conservation easement reported on line 2d above | satisfy the requirements of section 170(h | h)(4)(B)(i) |
| | and section 170(h)(4)(B)(ii)? | | |
| 9 | In Part XIII, describe how the organization reports conservatio | | |
| | balance sheet, and include, if applicable, the text of the footnot | · | |
| | organization's accounting for conservation easements. | | |
| Pai | t III Organizations Maintaining Collections of | Art, Historical Treasures, or Ot | ther Similar Assets. |
| | Complete if the organization answered "Yes" on Form | 990, Part IV, line 8. | |
| 1a | If the organization elected, as permitted under FASB ASC 958 | 3, not to report in its revenue statement a | and balance sheet works |
| | of art, historical treasures, or other similar assets held for publ | lic exhibition, education, or research in fu | urtherance of public |
| | service, provide in Part XIII the text of the footnote to its finance | cial statements that describes these item | ns. |
| b | If the organization elected, as permitted under FASB ASC 958 | 3, 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 furtle | herance of public service, |
| | provide the following amounts relating to these items. | | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | \$ |
| | | | <u> </u> |
| 2 | If the organization received or held works of art, historical trea | asures, or other similar assets for financia | al gain, provide |
| | the following amounts required to be reported under FASB AS | _ | |
| а | Revenue included on Form 990, Part VIII, line 1 | | \$ |
| b | Assets included in Form 990, Part X | | \$ |

43,838.

Schedule D (Form 990) 2023

43,788.

e Other

d Equipment

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

| Part VII | Investments. | Other Securities |
|----------|--------------|--------------------------------------|
| | | |

| - 1 D · · | Complete if the organization answered "Yes" o | | | |
|--|--|---|----------------------------|--------------------------------------|
| | ion of security or category (including name of security) | (b) Book value | (c) Method of valuation | n: Cost or end-of-year market value |
| | l derivatives | | | |
| | held equity interests | | | |
| Other | GILANGE MDADED EILNIDG | 2 (62 216 | END OF VEND | MADZEM MATTE |
| · | CHANGE TRADED FUNDS | 2,662,216. 10,067,634. | END-OF-YEAR | |
| | TUAL FUNDS | 10,007,034. | END-OF-YEAR | MARKET VALUE |
| (C) | | | | |
| (D) (T) | | | | |
| (E) | | | | |
| (F) | | | | |
| (G) (H) | | | | |
| |) must squal Form 000 Part V line 12 cal (P)) | 12,729,850. | | |
| art VIII | n) must equal Form 990, Part X, line 12, col. (B)) Investments - Program Related. | 12,729,030. | | |
| 41 C V 111 | Complete if the organization answered "Yes" of | on Form 990 Part IV line | 11c See Form 990 Part X | line 13 |
| | (a) Description of investment | (b) Book value | | on: Cost or end-of-year market value |
| | (a) Boschphori of investment | (b) Book value | (b) Motriod of Valuation | in cost of cha of year market value |
| (1) | | | | |
| 2) 3) | | | | |
| (4) | | | | |
| (4) (5) | | | | |
| (6) | | | | |
| (0) (7) | | | | |
| (8) | | | | |
| (0) | | | | |
| (9) | | | | |
| (9) |) must equal Form 990, Part X, line 13, col. (B)) | | | |
| ` , |) must equal Form 990, Part X, line 13, col. (B)) Other Assets | | | |
| I I. (Col. (b | o) must equal Form 990, Part X, line 13, col. (B)) Other Assets Complete if the organization answered "Yes" of | on Form 990, Part IV, line | 11d. See Form 990, Part X, | line 15. |
| ıl. (Col. (t | Other Assets Complete if the organization answered "Yes" of | on Form 990, Part IV, line Description | 11d. See Form 990, Part X, | line 15. (b) Book value |
| al. (Col. (t | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| il. (Col. (tart IX) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| il. (Col. (t art IX) (1) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| (1) (2) (3) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| (1) (2) (3) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| (1) (2) (3) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| (1) (2) (3) (4) (6) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| (1) (2) (3) (5) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| (1) (2) (3) (4) (5) (6) | Other Assets Complete if the organization answered "Yes" of | | 11d. See Form 990, Part X, | |
| [1] [Col. (tart IX] [1] [2] [2] [3] [4] [5] [6] [6] [7] [8] [9] [al. (Column term) [2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4 | Other Assets Complete if the organization answered "Yes" (a) [| Description | | |
| 1) 2) 3) 4) 5) 6) 7) 8) 9) | Other Assets Complete if the organization answered "Yes" (a) [(a) [(b) must equal Form 990, Part X, line 15, col. Other Liabilities | Description (B)) | | (b) Book value |
| (1) (2) (3) (4) (5) (6) (7) (8) | Other Assets Complete if the organization answered "Yes" of (a) I (a) I (b) must equal Form 990, Part X, line 15, col. Other Liabilities Complete if the organization answered "Yes" of | Description (B)) | | (b) Book value |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) al. (Columant X | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| (1) (Col. (tart IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) (al. (Columnt X) | Other Assets Complete if the organization answered "Yes" (a) [(a) [(b) must equal Form 990, Part X, line 15, col. Other Liabilities Complete if the organization answered "Yes" (c) | Description (B)) | | (b) Book value |
| 1. (Col. (tart IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) (al. (Colument X) (1) Fed (2) | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| 1. (Col. (tart IX) (1) (2) (3) (4) (5) (6) (7) (8) (9) (al. (Colument X) (1) Fed (2) (3) | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) (1) Fed (2) (3) (4) (4) (4) (5) (6) (7) (8) (9) (1) Fed (2) (3) (4) (4) (4) | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| (1) (2) (3) (4) (5) (6) (7) (8) (9) (1) Fed (2) (3) (4) (4) (5) (5) (6) (7) (8) (9) (1) Fed (2) (3) (4) (5) (5) (6) (7) (8) (9) (9) (1) Fed (2) (3) (4) (5) (5) | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| (1) (2) (3) (4) (5) (6) (2) (3) (4) (5) (6) (7) (8) (9) (1) Fed (2) (3) (4) (5) (6) (6) (6) | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| (1) (2) (3) (4) (5) (6) (7) (8) (2) (3) (4) (5) (6) (7) (8) (9) (1) Fed (2) (3) (4) (5) (6) (7) (7) (8) (7) (7) (8) (7) (8) (9) (9) (9) (9) (10) (10) (10) (10) (10) (10) (10) (10 | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |
| [1] (Col. (thank IX) [1] (1) (2) (3) (4) (5) (6) (7) (8) (9) (al. (Column IX) [1] (1) Fed (2) (3) (4) (5) (6) | Other Assets Complete if the organization answered "Yes" (a) [a] | Description (B)) | | (b) Book value |

| Par | TEXT RECONCILIATION OF REVENUE PER AUDITED FINANCIAL STA | itements with | Revenue per Re | turn | |
|-------|--|---------------------|------------------|----------|--------------------------|
| | Complete if the organization answered "Yes" on Form 990, Part IV, li | ine 12a. | | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 3,082,732 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | 1 1 | | | |
| а | Net unrealized gains (losses) on investments | | 1,054,955. | | |
| b | Donated services and use of facilities | | 719,434. | | |
| С | Recoveries of prior year grants | | | | |
| d | Other (Describe in Part XIII.) | 2d | 86,196. | | |
| е | Add lines 2a through 2d | | | 2e | 1,860,585 |
| 3 | Subtract line 2e from line 1 | | | 3 | 1,222,147 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | 1 1 | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | | 56,276. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| | Add lines 4a and 4b | | | 4c | 56,276 |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12 rt XII Reconciliation of Expenses per Audited Financial St | <u> </u> | | 5 | 1,278,423 |
| Par | | | n Expenses per F | (eturi | ו |
| | Complete if the organization answered "Yes" on Form 990, Part IV, li | | | | 0.055.404 |
| 1 | Total expenses and losses per audited financial statements | | | 1 | 2,255,434 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | 1 1 | E40 404 | | |
| а | Donated services and use of facilities | 2a | 719,434. | | |
| b | Prior year adjustments | | | | |
| С | Other losses | | | | |
| d | , | | 86,196. | | 005 600 |
| е | Add lines 2a through 2d | | | 2e | 805,630 |
| 3 | Subtract line 2e from line 1 | | | 3 | 1,449,804 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | 1 1 | | | |
| а | Investment expenses not included on Form 990, Part VIII, line 7b | | 56,276. | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| С | Add lines 4a and 4b | | | 4c | 56,276 |
| 5 | | 18.) | | 5 | 1,506,080 |
| | rt XIII Supplemental Information | | | | |
| | ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and | | | ; Part > | K, line 2; Part XI, |
| lines | 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a | any additional info | rmation. | | |
| | | | | | |
| D 7 E | om v tinin 1. | | | | |
| PAF | RT X, LINE 2: | | | | |
| mut | E FOUNDATION HAS ADOPTED FASB ASC TOPIC | 710 000 | | mur | |
| Inc | E FOUNDATION HAS ADOPTED FASE ASC TOPIC | /4U IRAI | CLARIFIES | THE | |
| 700 | COUNTING FOR UNCERTAINTY IN TAX POSITIO | NIC TAREN | OD EVDECTED | πО | ספי האצפאו |
| ACC | COUNTING FOR UNCERTAINTY IN TAX POSITIO | NO INVEN | OK EXPECTED | 10 | DE TAKEN |
| ON | A TAX RETURN AND PROVIDES THAT THE TAX | בבבבטיים | FROM AN IINC | FD TO | አተለ፣ ጥ ል ሃ |
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| ттс | S MERITS, THE POSITION IS MORE LIKELY T | יי יירוע ואגעיי | O BE CHICTAT | ивр | חד מווס דיי |
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| ВV | THE TAXING AUTHORITIES. MANAGEMENT BEL | темес тиа | יי אד.ד. ייא ס | OST | TONS |
| | THE TAXING ACTIONITIES. MANAGEMENT BEE | ILLVED III. | I ADD IAM I | ODI. | 1 1 0 1 1 0 |
| ТΑК | KEN TO DATE ARE HIGHLY CERTAIN AND, ACC | ORDINGLY | NO ACCOUNT | TNG | |
| | THE THE HEAT CENTER IN THE PERSON OF THE PER | ORDINGET, | 110 110000111 | | |
| AD، | JUSTMENT HAS BEEN MADE TO THE FINANCIAL | STATEMEN | TS. | | |
| | , | | | | |
| | | | | | |
| | | | | | |
| PAF | RT XI, LINE 2D - OTHER ADJUSTMENTS: | | | | |

86,196.

SPECIAL EVENTS-DIRECT EXPENSE

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization Employer identification number SANTA ANA COLLEGE FOUNDATION 95-6209198 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations е Solicitation of non-government grants Internet and email solicitations b f Solicitation of government grants Phone solicitations Special fundraising events С g In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration

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

Schedule G (Form 990) 2023

or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on 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

| | | of fundraising event contributions and gr | OSS INCOME ON FORM 990 | EZ, III les T al lu ob. List e | vents with gross receip | is greater than \$5,000. |
|-----------------|------|--|---------------------------------------|--|-------------------------|--|
| | | | (a) Event #1 | (b) Event #2 | (c) Other events NONE | (d) Total events (add col. (a) through |
| | | | GOLF CLASSIC | | | col. (c)) |
| a) | | | (event type) | (event type) | (total number) | coi. (c)) |
| Revenue | | Current versions | 121,453. | | | 121,453. |
| Вe | ' | Gross receipts | 121,433. | | | 121,433. |
| | 2 | Less: Contributions | | | | |
| | 3 | Gross income (line 1 minus line 2) | 121,453. | | | 121,453. |
| | 4 | Cash prizes | | | | |
| | | Noncash prizes | 525. | | | 525. |
| seuses | 6 | Rent/facility costs | 21,261. | | | 21,261. |
| Direct Expenses | 7 | Food and beverages | 15,874. | | | 15,874. |
| ₫ | | Estatabasent | 300. | | | 300. |
| | 8 | Entertainment Other direct expenses | | | | 48,236. |
| | 10 | Other direct expenses Direct expense summary. Add lines 4 through | | | | 86,196. |
| | | Net income summary. Subtract line 10 from I | . , | | | 35,257. |
| Pa | rt l | Gaming. Complete if the organization | | | | , |
| | | \$15,000 on Form 990-EZ, line 6a. | | | | |
| Revenue | | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
| Zeve | | | | | | |
| _ | 1 | Gross revenue | | | | |
| es | 2 | Cash prizes | | | | |
| Expens | 3 | Noncash prizes | | | | |
| Direct Expenses | 4 | Rent/facility costs | | | | |
| _ | _ | Other direct expenses | | | | |
| | 3 | Other direct expenses | Yes % | Yes % | Yes % | |
| | 6 | Volunteer labor | No | No No | No No | |
| | 7 | Direct expense summary. Add lines 2 through | h 5 in column (d) | | | |
| | 8 | Net gaming income summary. Subtract line 7 | 7 from line 1. column (d) | | | |
| | | | , , , | | | • |
| 9 | En | ter the state(s) in which the organization condu | ucts gaming activities: _ | | | |
| а | ls t | the organization licensed to conduct gaming a | ctivities in each of these | states? | | Yes No |
| b | lf " | No," explain: | | | | |
| | _ | | | | | |
| 10- | \\\\ | ere any of the organization's gaming licenses re | evoked suspended or to | rminated during the tax s | (ear? | Yes No |
| | | Yes," explain: | · · · · · · · · · · · · · · · · · · · | | Cai ! | 163 NO |
| ~ | | , , | | | | |
| | _ | | | | | |

| Sch | nedule G (Form 990) 2023 SANTA ANA COLLEGE FOUNDATION 95-6 | 209 | 198 | Page 3 |
|------------|--|------------|----------|----------|
| | Does the organization conduct gaming activities with nonmembers? | | Yes | No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed | | | |
| | to administer charitable gaming? | | Yes | No |
| | Indicate the percentage of gaming activity conducted in: | مدا | ı | 0/ |
| | a The organization's facility | 13a | | <u>%</u> |
| | o An outside facility Enter the name and address of the person who prepares the organization's gaming/special events books and records: | 13b | | <u>%</u> |
| 17 | Effect the harte and address of the person who prepares the organization's garning/special events books and records. | | | |
| | Name | | | |
| | | | | |
| | Address | | | |
| 45. | | | Yes | □ No |
| 152 | a Does the organization have a contract with a third party from whom the organization receives gaming revenue? | . Ш | 162 | NO |
| Ŀ | If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount | | | |
| | of gaming revenue retained by the third party \$ | | | |
| c | If "Yes," enter name and address of the third party: | | | |
| | | | | |
| | Name | | | |
| | Address | | | |
| | Address | | | |
| 16 | Gaming manager information: | | | |
| | | | | |
| | Name | | | |
| | | | | |
| | Gaming manager compensation \$ | | | |
| | Description of services provided | | | |
| | | | | |
| | | | | |
| | | | | |
| | Director/officer Employee Independent contractor | | | |
| 17 | Mandatory distributions: | | | |
| | a Is the organization required under state law to make charitable distributions from the gaming proceeds to | | | |
| | retain the state gaming license? | | Yes | ☐ No |
| k | Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the | | | |
| D - | organization's own exempt activities during the tax year \$ | | | |
| Pa | Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part | t III, lin | ies 9, 9 | 9b, 10b, |
| | 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions. | | | |
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332083 09-13-23 Schedule G (Form 990) 2023

| Schedule G | (Form 990) | SANTA ANA | COLLEGE | FOUNDATION | 95-6209198 | Page 4 |
|------------|----------------------------------|-------------------|----------|------------|------------|--------|
| Part IV | (Form 990) Supplemental Infor | mation (continued | d) | | | |
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SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

Attach to Form 990.

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

2023

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

| SANTA ANA | COLLEGE | FOUNDATION | | | | | 95-6209198 |
|--|--------------------|------------------------------------|--------------------------|----------------------------------|---|---------------------------------------|------------------------------------|
| Part I General Information on Grants an | d Assistance | | | | | | |
| 1 Does the organization maintain records to | | | | | | | |
| criteria used to award the grants or assist | ance? | | | | | | X Yes No |
| 2 Describe in Part IV the organization's prod | cedures for monit | toring the use of grant | funds in the United | d States. | | | |
| Part II Grants and Other Assistance to D recipient that received more than \$5 | | | | | anization answered " | Yes" on Form 990, Part IV, | line 21, for any |
| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
| | | | | | | | |
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| | | | | | | | |
| 2 Enter total number of section 501(c)(3) and | d government or | ganizations listed in th | ne line 1 table | | | | |
| 3 Enter total number of other organizations | listed in the line | 1 table | | | | | |

| Schedule I (Form 990) 2023 SANTA ANA COLLI | 95-6209198 | Page 2 | | | | |
|---|--------------------------|--------------------------|---|---|--|--|
| Part III Grants and Other Assistance to Domestic Individual Part III can be duplicated if additional space is needed. | s. Complete if the | e organization answe | ered "Yes" on Form 9 | 990, Part IV, line 22. | | |
| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (e) Method of valuation (book, FMV, appraisal, other) | ion other) (f) Description of noncash a | | |
| | | | | | | |
| EDUCATIONAL SCHOLARSHIPS | 365 | 955,026. | 0. | | | |
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| Part IV Supplemental Information. Provide the information re | quired in Part I, lir | e 2; Part III, column | (b); and any other ac | dditional information. | | |
| PART I, LINE 2: | | | | | | |
| THE FOUNDATION PROVIDES SCHOLARSHI | P INFORMA | ATION ON A | QUARTERLY | BASIS AS | | |
| REQUIRED TO PROJECT MANAGERS OF SO | CHOLARSHIE | FUNDS AND | GRANTS. T | HE DONOR'S | | |
| INTENT IS REFERENCED IN THE FILES | WITH A DE | SCRIPTION | TO ENSURE | FUNDS ARE | | |
| USED FOR THE INTENDED PURPOSE. | | | | | | |
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SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

2023

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Attach to Form 990.

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

SANTA ANA COLLEGE FOUNDATION

Questions Regarding Compensation

 $Employer\ identification\ number \\ 95-6209198$

| | at a gardine riogarding compensation | | Vas | NI - |
|------------|---|----------|-----|------|
| 1 a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, | | Yes | No |
| | Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | | |
| | First-class or charter travel Housing allowance or residence for personal use | | | |
| | Travel for companions Payments for business use of personal residence | | | |
| | Tax indemnification and gross-up payments Health or social club dues or initiation fees | | | |
| | Discretionary spending account Personal services (such as maid, chauffeur, chef) | | | |
| | Discretionally spending account i ersonal services (such as maid, chadned) | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or | | | |
| - | reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, | 1.5 | | |
| _ | trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? | 2 | | |
| | tradicios, and officers, moldaring the OLO/Excounter birector, regarding the terms effected of fine fat. | _ | | |
| 3 | Indicate which, if any, of the following the organization used to establish the compensation of the organization's | | | |
| Ū | CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to | | | |
| | establish compensation of the CEO/Executive Director, but explain in Part III. | | | |
| | Compensation committee Written employment contract | | | |
| | Independent compensation consultant Compensation survey or study | | | |
| | Form 990 of other organizations X Approval by the board or compensation committee | | | |
| | Tomin 990 of other organizations | | | |
| 4 | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | |
| 7 | organization or a related organization: | | | |
| _ | | 4a | | Х |
| a | | 4b | | X |
| b | | 4c | | X |
| C | Participate in or receive payment from an equity-based compensation arrangement? | 40 | | |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| | Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | |
| 5 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| • | contingent on the revenues of: | | | |
| а | The organization? | 5a | | Х |
| | Any related organization? | 5b | | X |
| - | If "Yes" on line 5a or 5b, describe in Part III. | 0.5 | | |
| 6 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| Ŭ | contingent on the net earnings of: | | | |
| a | The organization? | 6a | | Х |
| h | Annual standard annual action 0 | 6b | | X |
| b | If "Yes" on line 6a or 6b, describe in Part III. | | | |
| 7 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | | | |
| • | not described on lines 5 and 6? If "Yes," describe in Part III | 7 | | Х |
| 8 | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | - | | |
| 0 | | 8 | | х |
| 9 | Initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in | - | | 44 |
| 9 | | | | |
| | Regulations section 53.4958-6(c)? | 9 | | |

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| | | (B) Breakdown of W | /-2 and/or 1099-MIS0 compensation | C and/or 1099-NEC | (C) Retirement and other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) | |
|------------------------|------|---------------------------|-------------------------------------|---|-----------------------------------|-------------------------|------------------------------------|---|--|
| (A) Name and Title | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 | |
| (1) DR. ANNEBELLE NERY | i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. | |
| | ii) | 313,173. | 0. | 0. | 0. | 23,425. | 336,598. | 0. | |
| (2) MADELINE GRANT | i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. | |
| | i) | 242,461. | 0. | 0. | 0. | 31,824. | 274,285. | 0. | |
| (3) CHRISTINA ROMERO | i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. | |
| | i) | 208,505. | 0. | 0. | 0. | 41,556. | 250,061. | 0. | |
| | i) | | | | | | | | |
| | ii) | | | | | | | | |
| | i) | | | | | | | | |
| | ii) | | | | | | | | |
| (| i) | | | | | | | | |
| | ii) | | | | | | | | |
| (| i) | | | | | | | | |
| | ii) | | | | | | | | |
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| (| i) | | | | | | | | |
| (i | ii) | | | | | | | | |
| (| i) | | | | | | | | |
| (i | ii) | | | | | | | | |
| (| i) | | | | | | | | |
| | ii) | | | | | | | | |
| (| i) _ | | | | | | | | |
| (i | ii) | | | | | | | | |
| (| i) | | | | | | | | |
| | ii) | | | | | | | | |
| (| i) | | | | | | | | |
| (i | ii) | | | | | | | | |

| Provide the information avalenation as descriptions required for Port I lines to the 2-4e-4b-4e-Fe-Fh-Fh-Fe-Fh-Fh-Fe-Fh-Fh-Fe-Fh-Fh-Fe-Fh-Fh-Fh-Fh-Fh-Fh-Fh-Fh-Fh-Fh-Fh-Fh-Fh- |
|--|
| Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information. |
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SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

SANTA ANA COLLEGE FOUNDATION

Employer identification number 95-6209198

| FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: |
|---|
| COMMUNITY ORGANIZATIONS, BUSINESSES, FUNDING SOURCES, ALUMNI AND STAFF, |
| THUS PRESERVING OUR NEAR CENTURY OF "A HISTORY OF SUCCESS, A FUTURE |
| PROMISE." |
| |
| FORM 990, PART VI, SECTION A, LINE 8B: |
| THE ORGANIZATION DOES NOT HAVE A COMMITTEE WITH AUTHORITY TO ACT ON ITS |
| BEHALF. |
| |
| FORM 990, PART VI, SECTION B, LINE 11B: |
| THE TAX RETURN IS REVIEWED BY THE EXECUTIVE DIRECTOR WHO IS AN EX OFFICIO |
| OF THE BOARD. THE TAX RETURN IS AVAILABLE TO THE OTHER BOARD MEMBERS UPON |
| REQUEST. |
| |
| FORM 990, PART VI, SECTION B, LINE 12C: |
| EACH MEMBER OF THE BOARD IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST |
| FORM ON AN ANNUAL BASIS. IF THERE ARE KNOWN CONFLICTS, THE REST OF THE |
| BOARD WOULD BE MADE AWARE OF IT AND THAT MEMBER WOULD ABSTAIN FROM |
| DISCUSSION OR VOTING RELATED TO THAT CONFLICT OF INTEREST. |
| |
| FORM 990, PART VI, SECTION C, LINE 19: |
| GOVERNING DOCUMENTS AND CONFLICTS OF INTEREST ARE AVAILABLE TO THE PUBLIC |
| UPON REQUEST. |
| |
| FORM 990 PART VII SECTION A COLUMN F |

THE RELATED ORGANIZATION PARTICIPATES IN THE PUBLIC EMPLOYEE RETIREMENT

<u>Schedule O (Form 990) 2023</u> Page **2**

| Name of the organization SANTA ANA COLLEGE FOUNDATION | Employer identification number 95-6209198 |
|--|---|
| SYSTEM OF CALIFORNIA AND STATE TEACHERS RETIREMENT SYSTEM, | DEFINED |
| BENEFIT PLANS, DUE TO THE SIZE AND VARIED PARTICIPANTS IN | THIS PLAN THE |
| ACTUARIAL VALUE IS NOT CALCULATED ON A PER EMPLOYEE BASIS. | NO AMOUNT IS |
| INCLUDED IN COLUMN F FOR A REASONABLE ESTIMATE OF THE INCR | EASE IN |
| ACTUARIAL VALUE. | |
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SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

| SANTA ANA COLI | LEGE FOUNDATION | | | | | 95-62091 | 98 | |
|---|--|---|-------------------------------|--|---------|---------------------------------|-------|-------------------------------------|
| Part I Identification of Disregarded Entities. Comple | te if the organization answered "Yes" | on Form 990, Part IV, line 3 | 3. | | | | | |
| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state of foreign country) | (d) or Total inco | me End-of-year | assets | ts Direct controllin | | 9 |
| | _ | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Part II Identification of Related Tax-Exempt Organizations during the tax year. | ations. Complete if the organization a | nnswered "Yes" on Form 990 |), Part IV, line 34, b | pecause it had one o | or more | related tax-exer | npt | |
| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | Dired | (f) ct controlling entity | contr | g) 512(b)(13) rolled tity? |
| RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT - 95-2696799, 2323 N BROADWAY, SANTA ANA, CA 92706 | COMMUNITY COLLEGE DISTRICT | CALIFORNIA | 115 | | | | Yes | No X |
| | | | | | | | | |
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|----------|---|---|--------------------|--|
| Dart III | Identification of Related Organizations Taxable as a Partnership. | Complete if the organization answered | "Yes" on Form 990, | Part IV, line 34, because it had one or more related |
| raitiii | organizations treated as a partnership during the tax year. | | | |
| | 9 | | | |

| (a) Name, address, and EIN of related organization | (b) Primary activity | Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) (f) Share of total income | | a.a.al a.f a.a | | ortionate ations? | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | General of managing partner? | (k) Percentage ownership |
|--|--------------------------------|---|-------------------------------|--|--|----------------|--|-------------------|--|------------------------------|--------------------------------|
| | | | | | | | | | | | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (j | i) |
|--|------------------|--|---------------------------|---|-----------------------|-----------------------------------|-------------------------|-----|-----------------------------------|
| Name, address, and EIN of related organization | Primary activity | Legal domicile (state or foreign country) | Direct controlling entity | Type of entity (C corp, S corp, or trust) | Share of total income | Share of end-of-year assets | Percentage ownership | | tion b)(13) rolled tity? |
| | | Courti y) | | | | | | Yes | No |
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Page 3

Yes No

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

| b | Gift, grant, or capital contribution to related organization(s) | | | | 1b | X | | | | |
|----------------------------|--|-----------------------------|------------------------------|--|------|---|---|--|--|--|
| | Gift, grant, or capital contribution from related organization(s) | | | | 1c | | Х | | | |
| | Loans or loan guarantees to or for related organization(s) | | | | 1d | | Х | | | |
| е | Loans or loan guarantees by related organization(s) | | | | 1e | | X | | | |
| | | | | | | | | | | |
| f | Dividends from related organization(s) | | | | 1f | | X | | | |
| g | Sale of assets to related organization(s) | | 1g | | X | | | | | |
| h | Purchase of assets from related organization(s) | | | | 1h | | X | | | |
| i | Exchange of assets with related organization(s) | | | | 1i | | X | | | |
| j | Lease of facilities, equipment, or other assets to related organization(s) | | | | 1j | | X | | | |
| | | | | | | | | | | |
| k | | 1k | | X | | | | | | |
| - 1 | Performance of services or membership or fundraising solicitations for related organization(s) | | | | | | | | | |
| m | n Performance of services or membership or fundraising solicitations by related organization(s | s) | | | 1m | | X | | | |
| n | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | | | | 1n | X | | | | |
| 0 | Sharing of paid employees with related organization(s) | | | | 10 | X | | | | |
| | | | | | | | | | | |
| р | Reimbursement paid to related organization(s) for expenses | | | | 1p | | X | | | |
| | Reimbursement paid by related organization(s) for expenses | | | | 1q | | X | | | |
| | | | | | | | | | | |
| r | Other transfer of cash or property to related organization(s) | | | | 1r | | X | | | |
| s | Other transfer of cash or property from related organization(s) | | | | 1s | | X | | | |
| 2 | If the answer to any of the above is "Yes," see the instructions for information on who must | complete thi | s line, including covered re | elationships and transaction thresholds. | | | | | | |
| | Name of related organization Tran | (b) nsaction pe (a-s) | (c) Amount involved | (d) Method of determining amount invo | lved | | | | | |
| 1) | | | | | | | | | | |
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| 2) | | | | | | | | | | |
| 2) | | | | | | | | | | |
| 3) | | | | | | | | | | |
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| 4) | | | | | | | | | | |
| 5) | | | | | | | | | | |
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| 6) | | | | | | | | | | |
| Schedule R (Form 990) 2023 | | | | | | | | | | |

Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) | (d) Predominant income (related, unrelated, excluded from tax under sections 512-514) | Are all partners sec. 501(c)(3) orgs.? Yes No | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproper tionate allocation Yes N | Code V-UBI amount in box 2 of Schedule K-1 | General of managin partner | (k) Percentage ownership |
|--------------------------------------|----------------------|-----|---|--|------------------------------------|--|--|--|----------------------------|--------------------------|
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