

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2006**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2006 calendar year, or tax year beginning **JUL 1, 2006** and ending **JUN 30, 2007****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific instructions.

**C** Name of organization**IRVINE VALLEY COLLEGE FOUNDATION**Number and street (or P.O. box if mail is not delivered to street address)  
**28000 MARGUERITE PARKWAY**

City or town, state or country, and ZIP + 4

**MISSION VIEJO, CA 92692****D** Employer identification number**77-0239916****E** Telephone number**949-582-4500****F** Accounting method☒ Cash ☐ Accrual

Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ **N/A****H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No  
(If "No," attach a list.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶ **N/A****G** Website: ▶ **N/A****J** Organization type (check only one) ☒ 501(c) ( 3 ) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**M** Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **616,927.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Contributions to donor advised funds	<b>1a</b>			
	<b>b</b> Direct public support (not included on line 1a)	<b>1b</b>	<b>411,835.</b>		
	<b>c</b> Indirect public support (not included on line 1a)	<b>1c</b>			
	<b>d</b> Government contributions (grants) (not included on line 1a)	<b>1d</b>			
	<b>e</b> Total (add lines 1a through 1d) (cash \$ <b>411,835.</b> noncash \$ )	<b>1e</b>	<b>411,835.</b>		
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>58,890.</b>		
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	<b>32,025.</b>		
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<b>6 a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less: rental expenses	<b>6b</b>			
<b>c</b> Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>				
<b>7</b> Other investment income (describe )	<b>7</b>				
<b>Expenses</b>	<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	<b>b</b> Less: cost or other basis and sales expenses	<b>8a</b>	<b>8b</b>		
	<b>c</b> Gain or (loss) (attach schedule)	<b>8c</b>			
	<b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B)	<b>8d</b>			
	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	<b>a</b> Gross revenue (not including \$ <b>0.</b> of contributions reported on line 1b)	<b>9a</b>	<b>114,177.</b>		
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>	<b>64,739.</b>		
	<b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9c</b>	<b>SEE STATEMENT 1</b>	<b>49,438.</b>	
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>			
	<b>b</b> Less: cost of goods sold	<b>10b</b>			
<b>Net Assets</b>	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	<b>10c</b>			
	<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>			
	<b>12</b> Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>12</b>	<b>552,188.</b>		
	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	<b>331,456.</b>		
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>44,254.</b>		
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>28,979.</b>		
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses. Add lines 16 and 44, column (A)	<b>17</b>	<b>404,689.</b>		
	<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12	<b>18</b>	<b>147,499.</b>		
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>791,563.</b>		
<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>SEE STATEMENT 2</b>	<b>37,008.</b>		
<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20	<b>21</b>	<b>976,070.</b>			

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2006)

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>			<b>STATEMENT 3</b>	
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ <u>159,940</u> • noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	159,940.	159,940.		
<b>23</b> Specific assistance to individuals (attach schedule)				
<b>24</b> Benefits paid to or for members (attach schedule)				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	0.	0.	0.	0.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c				
<b>27</b> Pension plan contributions not included on lines 25a, b, and c				
<b>28</b> Employee benefits not included on lines 25a-27				
<b>29</b> Payroll taxes				
<b>30</b> Professional fundraising fees				
<b>31</b> Accounting fees				
<b>32</b> Legal fees				
<b>33</b> Supplies	12,401.	12,401.		
<b>34</b> Telephone				
<b>35</b> Postage and shipping				
<b>36</b> Occupancy				
<b>37</b> Equipment rental and maintenance				
<b>38</b> Printing and publications				
<b>39</b> Travel				
<b>40</b> Conferences, conventions, and meetings	30,447.	30,447.		
<b>41</b> Interest				
<b>42</b> Depreciation, depletion, etc. (attach schedule)				
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> DUES AND MEMBERSHIPS	2,645.	2,645.		
<b>b</b> EQUIPMENT AND SOFTWARE	22,637.	22,637.		
<b>c</b> GENERAL OPERATING				
<b>d</b> EXPENSES	44,811.	44,811.		
<b>e</b> PROGRAM ACTIVITIES	51,899.	51,899.		
<b>f</b> PROFESSIONAL FEES	11,069.	3,208.	3,020.	4,841.
<b>g</b> CONTRACT SERVICES	68,840.	3,468.	41,234.	24,138.
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	404,689.	331,456.	44,254.	28,979.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A;(iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

**Part III** Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 4		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
<b>a</b>	<b>CAMPUS-WIDE EDUCATIONAL PROGRAM: VARIOUS CAMPUS GROUPS PROVIDED FINANCIAL SUPPORT AND SUPPORT SERVICES TO STUDENTS TO AUGMENT THE SCHOOL CURRICULUM</b>	
(Grants and allocations \$	159,940. ) If this amount includes foreign grants, check here ► <input type="checkbox"/>	331,456.
<b>b</b>		
(Grants and allocations \$	) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>c</b>		
(Grants and allocations \$	) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>d</b>		
(Grants and allocations \$	) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>e</b>	Other program services (attach schedule)	
(Grants and allocations \$	) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
<b>f</b>	<b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ►	<b>331,456.</b>

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**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	396,903.	506,210.
	46 Savings and temporary cash investments		
	47 a Accounts receivable	47a	47c
	b Less: allowance for doubtful accounts	47b	47c
	48 a Pledges receivable	48a	48c
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	51c
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	4,580.	1,998.
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	54b
	55 a Investments - land, buildings, and equipment: basis	55a	55c
	b Less: accumulated depreciation	55b	55c
	56 Investments - other		56
57 a Land, buildings, and equipment: basis	57a	57c	
b Less: accumulated depreciation	57b	57c	
58 Other assets, including program-related investments (describe ▶ )		58	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58	799,548.	978,933.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	683.	476.
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe ▶ <b>DUE TO STUDENT GROUPS</b> )	7,302.	2,387.
66 <b>Total liabilities.</b> Add lines 60 through 65	7,985.	2,863.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	72,153.	133,452.
	68 Temporarily restricted	344,706.	400,206.
	69 Permanently restricted	374,704.	442,412.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
	73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	791,563.	976,070.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	799,548.	978,933.

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## Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Yes	No
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- |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |   |   |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---|---|
| 75 a | Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings <span style="float: right;">▶ 34</span>                                                                                                                                                                                                                                                                                                                           |     |   |   |
| b    | Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) .....                                                    | 75b |   | X |
| c    | Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." ..... <b>SEE STATEMENT 8</b> | 75c | X |   |
|      | If "Yes," attach a statement that includes the information described in the instructions.                                                                                                                                                                                                                                                                                                                                                                                                  |     |   |   |
| d    | Does the organization have a written conflict of interest policy? .....                                                                                                                                                                                                                                                                                                                                                                                                                    | 75d | X |   |

Part V-B	Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other	100
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**Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address NONE	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
----- ----- -----				
----- ----- -----				
----- ----- -----				
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## Part VI Other Information (See the instructions.)

Yes	No
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- |      |                                                                                                                                                                                                                           |     |     |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 76   | Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change                                                                            | 76  | X   |
| 77   | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.                                                                             | 77  | X   |
| 78 a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?                                                                                                      | 78a | X   |
| b    | If "Yes," has it filed a tax return on Form 990-T for this year?                                                                                                                                                          | 78b | N/A |
| 79   | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement                                                                                               | 79  | X   |
| 80 a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? | 80a | X   |
| b    | If "Yes," enter the name of the organization SEE STATEMENT 7                                                                                                                                                              |     |     |
|      | and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt                                                                                                                             |     |     |
| 81 a | Enter direct or indirect political expenditures. (See line 81 instructions.)                                                                                                                                              | 81a | 0   |
| b    | Did the organization file Form 1120-POL for this year?                                                                                                                                                                    | 81b | X   |

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**Part VI Other Information** (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	367,339.
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0.
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed ▶ CA		
b	Number of employees employed in the pay period that includes March 12, 2006	90b	0
91 a	The books are in care of ▶ AL TELLO Telephone no. ▶ 949-451-5472		
	Located at ▶ 5500 IRVINE CENTER DR., IRVINE, CA ZIP + 4 ▶ 92618		
b	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)? If "Yes," enter the name of the foreign country ▶ N/A	91b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			

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**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country **N/A**92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐and enter the amount of tax-exempt interest received or accrued during the tax year **92** **N/A****Part VII Analysis of Income-Producing Activities** (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a <b>MISC NON-SPECIAL EVENTS</b>			03	58,890.	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	32,025.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			02	49,438.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		140,353.	0.
105 Total (add line 104, columns (B), (D), and (E))					140,353.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).



**Part XI**

**Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

- 106** Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
-----	----

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

- 107** Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
-----	----

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

- 108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
-----	----

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

Please  
Sign  
Here

Signature of officer

Date

Type or print name and title

**COPY**

Paid  
Preparer's  
Use Only

Preparer's  
signature

Date

Check if  
self-  
employed ☐

Preparer's SSN or PTIN (See Gen. Inst. X)

Firm's name (or  
yours if  
self-employed),  
address, and  
ZIP + 4

VICENTI, LLOYD & STUTZMAN, LLP  
2210 E. ROUTE 66, SUITE 100  
GLEN DORA, CA 91740

EIN

Phone no. (626) 857-7300

Form 990 (2006)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

► **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No. 1545-0047

**2006**

Name of the organization

IRVINE VALLEY COLLEGE FOUNDATION

Employer identification number

77 0239916

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

**Part III** Statements About Activities (See page 2 of the instructions.)

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. <b>\$</b> _____ <b>\$</b> _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1		X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.				
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
3	a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) <b>SEE STATEMENT 9</b>	3a	X	
	b Did the organization have a section 403(b) annuity plan for its employees?	3b		X
	c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
	d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4	a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a		X
	b Did the organization make any taxable distributions under section 4966? <b>N/A</b>	4b		
	c Did the organization make a distribution to a donor, donor advisor, or related person? <b>N/A</b>	4c		
	d Enter the total number of donor advised funds owned at the end of the tax year	<b>N/A</b>		
	e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year	<b>N/A</b>		
	f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	0.		
	g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	0.		

Schedule A (Form 990 or 990-EZ) 2006

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶** \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☒ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
☒ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT	95-3478369	8	X		159,940.
<b>Total</b> <b>▶</b>					<b>159,940.</b>

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2006

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.** N/A  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					N/A
e Public support (line 26c minus line 26d total)					N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2005) _____ (2004) _____ (2003) _____ (2002) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2005) _____ (2004) _____ (2003) _____ (2002) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					N/A
d Add: Line 27a total _____ and line 27b total _____					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					



**Part V Private School Questionnaire** (See page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	<b>30</b>	
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....	<b>31</b>	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>32d</b>	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? .....	<b>33a</b>	
<b>b</b> Admissions policies? .....	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? .....	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? .....	<b>33d</b>	
<b>e</b> Educational policies? .....	<b>33e</b>	
<b>f</b> Use of facilities? .....	<b>33f</b>	
<b>g</b> Athletic programs? .....	<b>33g</b>	
<b>h</b> Other extracurricular activities? .....	<b>33h</b>	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? .....	<b>34b</b>	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....	<b>35</b>	

Schedule A (Form 990 or 990-EZ) 2006

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 10 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group.Check ☐ b ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

(a)  
Affiliated group  
totals(b)  
To be completed for all  
electing organizations

N/A

36 Total lobbying expenditures to influence public opinion (grassroots lobbying) .....

36

37 Total lobbying expenditures to influence a legislative body (direct lobbying) .....

37

38 Total lobbying expenditures (add lines 36 and 37) .....

38

39 Other exempt purpose expenditures .....

39

40 Total exempt purpose expenditures (add lines 38 and 39) .....

40

41 Lobbying nontaxable amount. Enter the amount from the following table -

If the amount on line 40 is -

The lobbying nontaxable amount is -

Not over \$500,000 .....

20% of the amount on line 40 .....

Over \$500,000 but not over \$1,000,000 .....

\$100,000 plus 15% of the excess over \$500,000 .....

Over \$1,000,000 but not over \$1,500,000 .....

\$175,000 plus 10% of the excess over \$1,000,000 .....

Over \$1,500,000 but not over \$17,000,000 .....

\$225,000 plus 5% of the excess over \$1,500,000 .....

Over \$17,000,000 .....

\$1,000,000 .....

41

42 Grassroots nontaxable amount (enter 25% of line 41) .....

42

43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....

43

44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....

44

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

**Lobbying Expenditures During 4-Year Averaging Period**

N/A

Calendar year (or  
fiscal year beginning in) ▶(a)  
2006(b)  
2005(c)  
2004(d)  
2003(e)  
Total45 Lobbying nontaxable  
amount .....

0.

46 Lobbying ceiling amount  
(150% of line 45(e)) .....

0.

47 Total lobbying  
expenditures .....

0.

48 Grassroots nontaxable  
amount .....

0.

49 Grassroots ceiling amount  
(150% of line 48(e)) .....

0.

50 Grassroots lobbying  
expenditures .....

0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

Yes

No

Amount

a Volunteers .....

b Paid staff or management (Include compensation in expenses reported on lines c through h.) .....

c Media advertisements .....

d Mailings to members, legislators, or the public .....

e Publications, or published or broadcast statements .....

f Grants to other organizations for lobbying purposes .....

g Direct contact with legislators, their staffs, government officials, or a legislative body .....

h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....

i Total lobbying expenditures (Add lines c through h.) .....

0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



**Schedule B**(Form 990, 990-EZ,  
or 990-PF)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2006**

Name of organization

IRVINE VALLEY COLLEGE FOUNDATION

Employer identification number

77-0239916

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule—see instructions.)

**General Rule-**

- ☒ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules-**

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ..... ► \$ .....

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

Name of organization

Employer identification number

IRVINE VALLEY COLLEGE FOUNDATION

77-0239916

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	HONDA CARS OF CORONA 1080 POMONA RD CORONA, CA 92882	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	BECKMAN COULTER, INC. 4300 NORTH HARBOR BLVD. FULLERTON, CA 92834	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	DAVID B. JOHANSON 34 TIMOR SEA NEWPORT COAST, CA 92657	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	EMERSON PROCESS MGMT/ROSEMOUNT ANALYTICAL 2400 BARRANCA PARKWAY IRVINE, CA 92606	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	IVC ASSOCIATED STUDENT BODY 5500 IRVINE CENTER DRIVE IRVINE, CA 92618	\$ 32,970.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	JEWISH COMMUNAL FUND 575 MADISON AVE., SUITE 703 NEW YORK, NY 10022	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)



Name of organization

Employer identification number

IRVINE VALLEY COLLEGE FOUNDATION

77-0239916

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	W.W. GRAINGER, INC. 100 GRAINGER PARKWAY LAKE FOREST, IL 60045	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	LIN, JOSEPH 1 HAWKRIDGE IRVINE, CA 92604	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	SADDLEBACK KIWANIS FOUNDATION P.O. BOX 2083 LAGUNA HILLS, CA 92654	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	THE CHARTER 100 P.O. BOX 3535 E. COAST HWY. CORONA DEL MAR, CA 92625	\$ 23,860.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	THE PEPSI BOTTLING GROUP, INC. 1 PEPSI WAY SOMERS, NY 10589	\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	THE VOLUNTEERS OF IRVINE REG HOSP & MED CTR 16200 SAND CANYON AVE. IRVINE, CA 92618	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

IRVINE VALLEY COLLEGE FOUNDATION

77-0239916

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	RAYMOND J. CHANDOS 31122 MOUNTAIN VIEW RD BOX 556 TRABUCO CANYON, CA 82679	\$ 5,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14	KEVIN SKILLIN 28000 MARGUERITE PARKWAY MISSION VIEJO, CA 92692	\$ 6,570.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
15	GREENBURG TRAURIG 1221 BRICKELL AVENUE MIAMI, FL 33131	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
16	ASSISTANCE LEAGUE OF IRVINE P.O. BOX 4015 IRVINE, CA 92616	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
17	ORANGE COUNTY'S UNITED WAY 18012 SOUTH MITCHELL AVE. IRVINE, CA 92614	\$ 10,091.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
18	GOVERNOR'S SCHOLARSHIP PROGRAMS P.O. BOX 8227 BOSTON, MA 02266	\$ 20,463.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

IRVINE VALLEY COLLEGE FOUNDATION

77-0239916

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
19	ORANGE COUNTY COMMUNITY FOUNDATION 30 CORPORATE PARK IRVINE, CA 92606	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
20	QUICKSILVER 15202 GRAHAM STRETT HUNTINGTON BEACH, CA 92649	\$ 5,371.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
21	SETH EHRLICH 22600-C LAMBERT STREET STE 910 LAKE FOREST, CA 92630	\$ 26,055.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
22	PETER AND MASHA PLOTKIN MEMORIAL FOUNDATION 9700 AVIATION BLVD. #1 LOS ANGELES, CA 90045	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

**IRVINE VALLEY COLLEGE FOUNDATION**

77-0239916

**Part II    Noncash Property** (See Specific Instructions.)[illegible]

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 1

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
BASKETBALL	24,045.		24,045.	28,066.	-4,021.
COMMUNITY AWARDS DINNER	27,325.		27,325.	17,317.	10,008.
WOMENS VOLLEYBALL	8,625.		8,625.	4,692.	3,933.
GOLF TOURNAMENT	31,740.		31,740.	14,664.	17,076.
WOMENS SOCCER	3,680.		3,680.		3,680.
WOMENS BASKETBALL	1,452.		1,452.		1,452.
FORENSICS	5,538.		5,538.		5,538.
MENS SOCCER	3,867.		3,867.		3,867.
MENS VOLLEYBALL	2,550.		2,550.		2,550.
OTHER EVENTS	5,355.		5,355.		5,355.
TO FM 990, PART I, LINE 9	114,177.		114,177.	64,739.	49,438.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2

DESCRIPTION	AMOUNT
UNREALIZED GAINS ON INVESTMENTS	37,008.
TOTAL TO FORM 990, PART I, LINE 20	37,008.



FORM 990	CASH GRANTS AND ALLOCATIONS TO OTHERS	STATEMENT	3
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CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	AMOUNT
SCHOLARSHIPS VARIOUS 28000 MARGYERITE PARKWAY MISSION VIEJO, CA 92692	159,940.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22B	159,940.

FORM 990	STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE PART III	STATEMENT	4
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## EXPLANATION

THE FOUNDATION WAS FOUNDED TO ASSIST IN THE ACHIEVEMENT AND MAINTENANCE OF SUPERIOR PROG. OF PUBLIC EDUCATION & COMMUNITY PARTICIPATION WITH THE SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT BY RECEIVING CONTRIBUTIONS FROM THE PUBLIC, RAISING FUNDS AND MAKING CONTRIBUTIONS TO EDUCATIONAL AND COMMUNITY PROGRAMS OF THE DISTRICT AND BY DEVELOPING, CONDUCTING AND FINANCING PROGRAM PROJECTS DESIGNED TO BENEFIT THE STUDENTS ENROLLED IN THE IRVINE VALLEY COLLEGE FOUNDATION.

FORM 990	OTHER SECURITIES	STATEMENT	5
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SECURITY DESCRIPTION	COST/FMV	OTHER SECURITIES
MUTUAL FUNDS	FMV	470,725.
TO FORM 990, LINE 54B, COL B		470,725.

FORM 990      PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS,      STATEMENT      6  
                                          TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CHRISTOPHER L. PITET 100 BAYVIEW CIRCLE, SUITE 210 NEWPORT BEACH, CA 92660	MEMBER 1.00	0.	0.	0.
CAROL TAGAYUN 1442 EDINER AVENUE TUSTIN, CA 92780	PAST CHAIRMAN 1.00	0.	0.	0.
HOWARD J. KLEIN 43 CORPORATE PLAZA, SUITE 204 IRVINE, CA 92606	CHAIRMAN 1.00	0.	0.	0.
ANTHONY KUO 2600 NEWPORT BLVD., SUITE 317 IRVINE, CA 92663	MEMBER 1.00	0.	0.	0.
ADAM D. PROBOLSKY 5341 PLUM TREE IRVINE, CA 92612	MEMBER 1.00	0.	0.	0.
ANDY ARNOLD 1900 MAIN STREET, SUITE 175 IRVINE, CA 92614	MEMBER 1.00	0.	0.	0.
KEITH W. CARLSON 2600 MICHELSON DRIVE, SUITE 800 IRVINE, CA 92612	MEMBER 1.00	0.	0.	0.
MARK H. CHEUNG 98 DISCOVERY IRVINE, CA 92618	SECRETARY 1.00	0.	0.	0.
RON ELLISON 5500 IRVINE CENTER DRIVE IRVINE, CA 92618	IVC FACULTY REP 1.00	0.	0.	0.
JON S. FLEISCHMAN 40 FINISTERRA IRVINE, CA 92614	MEMBER 1.00	0.	0.	0.
CECILIA GOODMAN 18 CYPRESS POINT LANE NEWPORT BEACH, CA 92660	SECOND VICE CHAIRMAN 1.00	0.	0.	0.

MICHAEL J. GROBATY 100 BAYVIEW CIRCLE, SUITE 210 NEWPORT BEACH, CA 92660	MEMBER 1.00	0.	0.	0.
SHARI L. GUNN 230 COMMERCE, SUITE 290 IRVINE, CA 92602	FIRST VICE CHAIRMAN 1.00	0.	0.	0.
PAUL HERNANDEZ 550 NEWPORT CENTER DRIVE NEWPORT BEACH, CA 92660	MEMBER 1.00	0.	0.	0.
JEANNIE T. LUONG, J.D. 34 BROOKSTONE IRVINE, CA 92604	MEMBER 1.00	0.	0.	0.
MARY AILEEN MATHEIS 73 NIGHTHAWK DRIVE IRVINE, CA 92604	MEMBER 1.00	0.	0.	0.
DR. RAGHU P. MATHUR 28000 MARGUERITE PARKWAY MISSION VIEJO, CA 92692	CHANCELLOR 1.00	0.	0.	0.
DAVID A. ROBINSON FIVE PARK PLAZA, STE. 450 IRVINE, CA 92614	MEMBER 1.00	0.	0.	0.
DR. GLENN R. ROQUEMORE 5500 IRVINE CENTER DRIVE IRVINE, CA 92618	PRESIDENT 1.00	0.	0.	0.
JULIE M. WILSON 5067 AVENIDA DEL SOL LAGUNA WOODS, CA 92653	MEMBER 1.00	0.	0.	0.
DON WAGNER 28000 MARGUERITE PARKWAY MISSION VIEJO, CA 92692	BOARD OF TRUSTEE LIAISON 1.00	0.	0.	0.
TIM CHENG 15 NORTH SANTA TERESITA IRVINE, CA 92606	MEMBER 1.00	0.	0.	0.
JULIE DAVIS 8 VANDERBILT IRVINE, CA 92618	MEMBER 1.00	0.	0.	0.
BECCIE DAWSON 56 TECHNOLOGY DRIVE IRVINE, CA 92618	MEMBER 1.00	0.	0.	0.

IRVINE VALLEY COLLEGE FOUNDATION

77-0239916

KAY KEARNEY 23091 TERRA DRIVE LAGUNA HILLS, CA 92653	MEMBER 1.00	0.	0.	0.
LEISA BRUG KLINE 3 PARK PLAZA, SUITE 275 IRVINE, CA 92614	MEMBER 1.00	0.	0.	0.
HARMON A. KONG 19200 VON KARMAN AVE., SUITE 1030 IRVINE, CA 92612	MEMBER 1.00	0.	0.	0.
KEITH SHACKLEFORD 5500 IRVINE CENTER DRIVE IRVINE, CA 92618	IVC ADMINISTRATION REP 1.00	0.	0.	0.
PATRICK B. STRADER 19700 FAIRCHILD ROAD, SUITE 240 IRVINE, CA 92612	MEMBER 1.00	0.	0.	0.
SUSAN SWEET 5500 IRVINE CENTER DRIVE IRVINE, CA 92618	IVC CLASSIFIED REP 1.00	0.	0.	0.
KATHY TAVOULARIS 1537 R. RIVERVIEW AVE. ORANGE, CA 92865	MEMBER 1.00	0.	0.	0.
AL TELLO 5500 IRVINE CENTER DRIVE IRVINE, CA 92618	FOUNDATION DIRECTOR 40.00	0.	0.	0.
MICHAEL TORRES 5 PARK PLAZA, SUITE 1500 IRVINE, CA 92614	MEMBER 1.00	0.	0.	0.
PAUL HERNANDEZ 550 NEWPORT CENTER DRIVE NEWPORT BEACH, CA 92660	MEMBER 1.00	0.	0.	0.
JIM KLEIN 27282 BORRASCA MISSION VIEJO, CA 92691	TREASURER 1.00	0.	0.	0.

TOTALS INCLUDED ON FORM 990, PART V-A

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FORM 990

IDENTIFICATION OF RELATED ORGANIZATIONS  
PART VI, LINE 80B

STATEMENT 7

NAME OF ORGANIZATION

EXEMPT

NONEXEMPT

SOUTH ORANGE CO. COMMUNITY COLLEGE DISTRICT

X



FORM 990

PART V-A OFFICER COMPENSATION FROM  
RELATED ORGANIZATIONS

STATEMENT 8

<u>OFFICER'S NAME</u>	<u>COMPENSATION</u>	<u>EMPLOYEE BENEFIT PLAN CONTRIBUTION</u>	<u>EXPENSE ACCOUNT</u>
RAGHU P. MATHUR	288,145.	26,689.	
<u>NAME OF RELATED ORGANIZATION</u>		<u>EMPLOYER ID NUMBER</u>	
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT		95-3478369	
<u>RELATIONSHIP BETWEEN ORGANIZATIONS</u>			

<u>OFFICER'S NAME</u>	<u>COMPENSATION</u>	<u>EMPLOYEE BENEFIT PLAN CONTRIBUTION</u>	<u>EXPENSE ACCOUNT</u>
GLENN R. ROQUEMORE	196,369.	20,447.	
<u>NAME OF RELATED ORGANIZATION</u>		<u>EMPLOYER ID NUMBER</u>	
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT		95-3478369	
<u>RELATIONSHIP BETWEEN ORGANIZATIONS</u>			

<u>OFFICER'S NAME</u>	<u>COMPENSATION</u>	<u>EMPLOYEE BENEFIT PLAN CONTRIBUTION</u>	<u>EXPENSE ACCOUNT</u>
AL R. TELLO	110,712.	12,592.	
<u>NAME OF RELATED ORGANIZATION</u>		<u>EMPLOYER ID NUMBER</u>	
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT		95-3478369	
<u>RELATIONSHIP BETWEEN ORGANIZATIONS</u>			

<u>OFFICER'S NAME</u>	<u>COMPENSATION</u>	<u>EMPLOYEE BENEFIT PLAN CONTRIBUTION</u>	<u>EXPENSE ACCOUNT</u>
DONALD P. WAGNER	4,400.	97.	
<u>NAME OF RELATED ORGANIZATION</u>		<u>EMPLOYER ID NUMBER</u>	
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT		95-3478369	
<u>RELATIONSHIP BETWEEN ORGANIZATIONS</u>			

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SCHEDULE A	EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS	STATEMENT	9
	PART III, LINE 3A		

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COMPLETED SCHOLARSHIP APPLICATIONS ARE REVIEWED BY SCHOLARSHIP COMMITTEES  
& ACCORDING TO EACH SCHOLARSHIP CRITERIA, SCHOLARSHIP RECIPIENTS ARE CHOSEN.