

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: C Name of organization: OPARC D Employer identification number: 95-1943396
E Telephone number: 909-985-3116
G Gross receipts \$: 20,755,986.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status:
J Website: WWW.OPARC.ORG
K Form of organization:
L Year of formation: 1950
M State of legal domicile: CA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance... 8-12 Revenue... 13-19 Expenses... 20-22 Net Assets or Fund Balances.

Part II Signature Block

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

Sign Here: Signature of officer: SONIA BORJA, CFO
Date:
Paid Preparer Use Only: Preparer's name: ELEANOR A. LIVINGSTON, CP
Preparer's signature: ELEANOR A. LIVINGSTON
Date: 02/24/26
Check if self-employed:
PTIN: P00226461
Firm's name: WINDES, INC.
Firm's EIN: 95-3001179
Firm's address: 2050 MAIN ST., STE. 1300 IRVINE, CA 92614
Phone no.: 949-852-9433

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: OUR MISSION IS TO SUPPORT, EMPLOY, AND TRANSFORM THE LIVES OF INDIVIDUALS WITH DISABILITIES. WE ENSURE THAT PEOPLE WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES (IDD) HAVE ACCESS TO TRAINING, EMPLOYMENT, AND SOCIAL OPPORTUNITIES, FOSTERING A WORLD WHERE THEY ARE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

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

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

4a (Code: ) (Expenses \$ 6,814,924. including grants of \$ ) (Revenue \$ 2,049,454. ) BUSINESS SERVICES PROVIDES EMPLOYMENT WITH COMPETITIVE RATES TO INDIVIDUALS WHO ARE VOCATIONALLY DISABLED AND, THEREFORE, ARE NOT YET ABLE TO MEET THE BUSINESS REQUIREMENTS OF THE COMPETITIVE LABOR MARKET. IN AN INDUSTRIAL WORK SETTING, JOB SKILLS AND BEHAVIOR TRAINING ARE PROVIDED TO HELP PREPARE THE PARTICIPANT FOR COMPETITIVE EMPLOYMENT OR PROGRESSION TO OTHER VOCATIONAL PROGRAMS. THIS PROGRAM INCLUDES A SUPPORTED EMPLOYMENT PROGRAM, WHICH PLACES PEOPLE WITH DISABILITIES INTO COMPETITIVE EMPLOYMENT WITHIN THE COMMUNITY. A JOB COACH PROVIDES TRAINING AND CONTINUING SUPPORT FOR THE PARTICIPANT WHILE IN THE PROGRAM. BUSINESS SERVICES ALSO INCLUDES THE OPARC EXPLORE PROGRAM. OPARC EXPLORE PROVIDES THE OPPORTUNITY FOR INDIVIDUALS WHO WANT TO EXPLORE COMMUNITY OPTIONS, EXPLORE TRANSITIONING FROM A WORK ACTIVITY

4b (Code: ) (Expenses \$ 4,874,060. including grants of \$ ) (Revenue \$ ) ADULT DEVELOPMENT CENTERS (ADC'S) ARE LOCATED IN MONTCLAIR, ONTARIO, RANCHO CUCAMONGA, AND MONTE VISTA. THESE CENTERS OFFER VOCATIONAL SKILLS AND COMMUNITY LIFE TRAINING TO ADULTS WITH DISABILITIES. TRAINING PROGRAMS ARE INDIVIDUALLY DESIGNED FOR CLIENTS TO HELP THEM INTEGRATE INTO COMMUNITY ADULT LIFE AND/OR OBTAIN INTEGRATED EMPLOYMENT, IMPROVE THEIR ABILITY TO COMMUNICATE, AND PARTICIPATE IN LEISURE/RECREATIONAL ACTIVITIES. ACTIVITIES AND TRAININGS ARE DONE, IF POSSIBLE, IN A NATURAL ENVIRONMENT, INCLUDING THE LOCAL COMMUNITY AND BUSINESSES. ATTAINMENT OF SKILLS INCREASE THE CLIENTS' ABILITY TO PARTICIPATE MORE FULLY IN THEIR COMMUNITY WITH GREATER COMPETENCY AND A FEELING OF PERSONAL SATISFACTION.

4c (Code: ) (Expenses \$ 3,718,418. including grants of \$ ) (Revenue \$ 46,990. ) SUMMIT SERVICES PROVIDES SPECIALIZED SUPPORT AND TRAINING TO PEOPLE WITH DEVELOPMENTAL AND BEHAVIOR CHALLENGES. GOALS OF THE PROGRAM INCLUDE LEARNING NEW SOCIAL SKILLS, REDUCING BEHAVIORAL INCIDENTS, AND DEVELOPING THE CAPACITY TO WORK IN AND ENJOY THE LOCAL COMMUNITY. DESIRED OUTCOMES INCLUDE INCREASED SELF-RESPECT, INCREASED ABILITY TO INTERACT WITH OTHER PEOPLE IN AN EFFECTIVE MANNER, AND TRANSITION TO OTHER PROGRAMS IN WHICH LESS INTENSIVE SUPPORT IS REQUIRED.

4d Other program services (Describe on Schedule O.) (Expenses \$ 377,532. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 15,784,934.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Rows include questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 15; 1b Enter the number of voting members included on line 1a... 15; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body... X; b Each committee with authority to act on behalf of the governing body... X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (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.
[ ] 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 financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
SONIA J. BORJA, CFO - 909-985-3116
9029 VERNON AVENUE, MONTCLAIR, CA 91763

**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.
  - 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 organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SONIA BORJA CFO	40.00			X			205,534.	0.	15,609.	
(2) ANDREA WELLS CHIEF PROGRAM OFFICER	40.00			X			187,415.	0.	14,356.	
(3) PEGGY BENSON HR DIRECTOR	40.00					X	137,926.	0.	886.	
(4) SHANNINE CROCKETT ASSISTANT CPO	40.00					X	119,233.	0.	11,121.	
(5) CLAUDE FOSTER DIRECTOR OF PROGRAM OPERATIONS	40.00					X	111,110.	0.	6,941.	
(6) SUSAN PITTMAN CEO	40.00			X			85,405.	0.	1,854.	
(7) SCOTT TREMAYNE CHAIRMAN	4.00	X		X			0.	0.	0.	
(8) DANIELLE LECESNE VICE CHAIR	2.00	X		X			0.	0.	0.	
(9) NANCY DEDIEMAR TREASURER	2.00	X		X			0.	0.	0.	
(10) ANDREA CREDILLE SECRETARY	2.00	X		X			0.	0.	0.	
(11) KAMALESH BANERJEE IMMEDIATE PAST CHAIR	2.00	X					0.	0.	0.	
(12) MARK CHANCELLOR MEMBER	1.00	X					0.	0.	0.	
(13) DOUGLAS FARMER MEMBER	1.00	X					0.	0.	0.	
(14) JENNIFER SHEN MEMBER	1.00	X					0.	0.	0.	
(15) PHUONG QUACH MEMBER	1.00	X					0.	0.	0.	
(16) CHRISTINA MARTINEZ MEMBER	1.00	X					0.	0.	0.	
(17) JANET PASKER MEMBER	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JENNIFER OGLESBY MEMBER	1.00	X						0.	0.	0.
(19) ANNE DUTREY MEMBER	1.00	X						0.	0.	0.
(20) MARILYN WILLIAMS MEMBER	1.00	X						0.	0.	0.
(21) HEATHER BOYD MEMBER	1.00	X						0.	0.	0.
<b>1b Subtotal</b> .....								846,623.	0.	50,767.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								846,623.	0.	50,767.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 5

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
LINKTECH LLC, 22790 LAKEWAY DR. UNIT 463, DIAMOND BAR, CA 91765	MANAGED INFORMATION TECHNOLOGY SERVICES	128,841.

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

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	74,049.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	820,812.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	17,139,969.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 4,120.				
	<b>h Total.</b> Add lines 1a-1f .....		18,034,830.				
Program Service Revenue	<b>2 a</b> CONTRACT INCOME	Business Code					
		900099	2,066,245.	2,066,245.			
	<b>b</b> FOOD SERVICE SALES	900099	27,550.	27,550.			
	<b>c</b> BOUTIQUE SALES	900099	2,649.	2,649.			
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		2,096,444.					
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		458,338.			458,338.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other	125,608.			
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>		120,637.			
	<b>c</b> Gain or (loss) .....	<b>7c</b>		4,971.			
	<b>d</b> Net gain or (loss) .....			4,971.		4,971.	
<b>8 a</b> Gross income from fundraising events (not including \$ 74,049. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		19,289.				
			64,207.				
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....			-44,918.		-44,918.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<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>c</b> Net income or (loss) from sales of inventory .....							
Miscellaneous Revenue	<b>11 a</b> _____	Business Code					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....	900099	21,477.			21,477.	
	<b>e Total.</b> Add lines 11a-11d .....		21,477.				
<b>12 Total revenue.</b> See instructions .....		20,571,142.	2,096,444.	0.	439,868.		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	652,568.	199,273.	453,295.	
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 .....	11,546,145.	10,356,816.	1,012,814.	176,515.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	154,430.	139,562.	12,582.	2,286.
9 Other employee benefits .....	1,116,550.	973,672.	127,616.	15,262.
10 Payroll taxes .....	905,637.	780,992.	112,497.	12,148.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	90,834.		90,834.	
c Accounting .....	55,571.		55,571.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....	45,414.		45,414.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	474,384.	175,046.	254,679.	44,659.
12 Advertising and promotion .....	30,937.	1,960.	11,974.	17,003.
13 Office expenses .....	264,167.	182,044.	70,121.	12,002.
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	1,125,413.	1,030,227.	91,286.	3,900.
17 Travel .....	732,136.	707,516.	22,780.	1,840.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....	137,120.	121,160.	15,209.	751.
20 Interest .....	7,237.	906.	3,567.	2,764.
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	577,370.	518,407.	58,963.	
23 Insurance .....	399,804.	323,202.	76,374.	228.
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 O.)				
a <b>LOSS ON SETTLEMENT</b>	965,000.		965,000.	
b <b>COMMUNICATION EXPENSE</b>	158,801.	140,995.	16,504.	1,302.
c <b>DIRECT PROGRAM EXPENSES</b>	85,637.	83,925.	1,682.	30.
d _____				
e All other expenses _____	117,624.	49,231.	52,614.	15,779.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>19,642,779.</b>	<b>15,784,934.</b>	<b>3,551,376.</b>	<b>306,469.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	116,150.	<b>1</b>	376,388.
	<b>2</b> Savings and temporary cash investments .....	6,298,634.	<b>2</b>	4,683,331.
	<b>3</b> Pledges and grants receivable, net .....	0.	<b>3</b>	930.
	<b>4</b> Accounts receivable, net .....	1,728,970.	<b>4</b>	2,405,206.
	<b>5</b> Loans and other receivables from 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	296,988.	<b>9</b>	333,067.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 11,437,082.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 7,440,231.	<b>10c</b>	3,996,851.
	<b>11</b> Investments - publicly traded securities .....	7,693,810.	<b>11</b>	10,882,797.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	1,241,854.	<b>15</b>	1,038,161.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	21,218,897.	<b>16</b>	23,716,731.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,209,010.	<b>17</b>	2,289,767.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	1,218,406.	<b>25</b>	1,035,762.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	2,427,416.	<b>26</b>	3,325,529.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	17,557,605.	<b>27</b>	18,850,082.
	<b>28</b> Net assets with donor restrictions .....	1,233,876.	<b>28</b>	1,541,120.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	18,791,481.	<b>32</b>	20,391,202.
	<b>33</b> Total liabilities and net assets/fund balances .....	21,218,897.	<b>33</b>	23,716,731.

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	20,571,142.
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,642,779.
3	Revenue less expenses. Subtract line 2 from line 1	3	928,363.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	18,791,481.
5	Net unrealized gains (losses) on investments	5	671,358.
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	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	20,391,202.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2024)



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	12651938.	14172053.	14025569.	14028789.	18034829.	72913178.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	12651938.	14172053.	14025569.	14028789.	18034829.	72913178.
<b>5</b> 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) .....						920,144.
<b>6 Public support.</b> Subtract line 5 from line 4.						71993034.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	12651938.	14172053.	14025569.	14028789.	18034829.	72913178.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	73,646.	126,961.	228,650.	381,740.	458,338.	1269335.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	33,783.	2,017.	5,476.	20,051.	21,477.	82,804.
<b>11 Total support.</b> Add lines 7 through 10						74265317.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	8,134,704.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	96.94 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	96.94 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

(Complete only if you checked the box on line 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.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included 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.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 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**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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 organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2024 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) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

**Part VI** **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.  
(See instructions.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**MISCELLANEOUS INCOME**

2020 AMOUNT: \$ 33,783.  
 2021 AMOUNT: \$ 2,017.  
 2022 AMOUNT: \$ 5,476.  
 2023 AMOUNT: \$ 20,051.  
 2024 AMOUNT: \$ 21,477.

Schedule B (Form 990)

(Rev. December 2024) 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

Name of the organization

OPARC

Employer identification number

95-1943396

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[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

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization  <b>OPARC</b>	Employer identification number  <b>95-1943396</b>
--	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>3,881,857.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>12,121,847.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>409,775.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>OPARC</b>	Employer identification number  <b>95-1943396</b>
--	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization  <b>OPARC</b>	Employer identification number  <b>95-1943396</b>
--	---

**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 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 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 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

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

OPARC

Employer identification number

95-1943396

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

	(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 writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

Preservation of land for public use (for example, recreation or education)     Preservation of a historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes     No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes     No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	293,502.	260,096.	244,253.	272,270.	246,231.
b Contributions	900.	1,200.	3,700.	6,250.	1,200.
c Net investment earnings, gains, and losses	16,511.	32,206.	12,143.	-34,267.	24,839.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	310,913.	293,502.	260,096.	244,253.	272,270.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment 27.2100 %
  - c Term endowment 72.7900 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) Unrelated organizations?  | X   |    |
| (ii) Related organizations?   |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b  |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		561,995.		561,995.
b Buildings		5,268,773.	3,768,938.	1,499,835.
c Leasehold improvements		809,191.	747,382.	61,809.
d Equipment		456,686.	439,682.	17,004.
e Other		4,340,437.	2,484,229.	1,856,208.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,996,851.

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (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 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**Part X Other Liabilities**

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) <b>LEASE LIABILITY</b>	<b>1,035,762.</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	<b>1,035,762.</b>

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 ...

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

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	21,261,293.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	671,358.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	671,358.
3	Subtract line 2e from line 1	3	20,589,935.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	45,414.
b	Other (Describe in Part XIII.)	4b	-64,207.
c	Add lines 4a and 4b	4c	-18,793.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	20,571,142.

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

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

1	Total expenses and losses per audited financial statements	1	19,661,572.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	64,207.
e	Add lines 2a through 2d	2e	64,207.
3	Subtract line 2e from line 1	3	19,597,365.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	45,414.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	45,414.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	19,642,779.

**Part XIII Supplemental Information**

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

**PART X, LINE 2:**

OPARC IS ORGANIZED AS A CALIFORNIA NONPROFIT CORPORATION AND HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE (IRS) AS EXEMPT FROM FEDERAL INCOME TAXES UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(A) AS AN ORGANIZATION, AS DESCRIBED IN IRC SECTION 501(C)(3), THAT QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER IRC SECTIONS 170(B)(1)(A)(VI) AND (VIII), AND HAS BEEN DETERMINED NOT TO BE A PRIVATE FOUNDATION UNDER IRC SECTIONS 509(A)(1) AND (3), RESPECTIVELY. OPARC IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) WITH THE IRS. IN ADDITION, OPARC IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO ITS EXEMPT PURPOSE. OPARC IS NOT SUBJECT TO UNRELATED BUSINESS INCOME TAX AND HAS NOT FILED AN EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN (FORM 990-T) WITH THE IRS.

U.S. GAAP PROVIDES ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ORGANIZATION IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITIONS AND BELIEVES THAT ALL OF THE POSITIONS TAKEN BY OPARC IN ITS FEDERAL AND STATE EXEMPT ORGANIZATION TAX RETURN ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. THE STATUTE OF LIMITATION FOR FEDERAL PURPOSES IS THREE YEARS AND FOR CALIFORNIA PURPOSES IS FOUR YEARS.

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

FUNDRAISING EXPENSES -64,207.

**Part XIII** Supplemental Information *(continued)*

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

FUNDRAISING EXPENSES 64,207.

Lined area for supplemental information entries.



**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 (add col. (a) through col. (c))
		<b>GALA</b> (event type)	<b>TURKEYBOWL</b> (event type)	<b>NONE</b> (total number)	
Revenue	<b>1</b> Gross receipts .....	78,472.	14,866.		93,338.
	<b>2</b> Less: Contributions .....	61,558.	12,491.		74,049.
	<b>3</b> Gross income (line 1 minus line 2) .....	16,914.	2,375.		19,289.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....	6,000.	500.		6,500.
	<b>6</b> Rent/facility costs .....	13,297.	2,333.		15,630.
	<b>7</b> Food and beverages .....	20,000.			20,000.
	<b>8</b> Entertainment .....	13,240.			13,240.
	<b>9</b> Other direct expenses .....	6,912.	1,925.		8,837.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				64,207.
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				-44,918.	

**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.

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

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_





**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

OPARC

Employer identification number

95-1943396

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> 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. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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 .....	<b>1b</b>	
<b>2</b> 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? .....	<b>2</b>	
<b>3</b> 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. <input type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	<input checked="" type="checkbox"/>
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	<input checked="" type="checkbox"/>
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	<input checked="" type="checkbox"/>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization? .....	<b>5a</b>	<input checked="" type="checkbox"/>
<b>b</b> Any related organization? .....	<b>5b</b>	<input checked="" type="checkbox"/>
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> 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:		
<b>a</b> The organization? .....	<b>6a</b>	<input checked="" type="checkbox"/>
<b>b</b> Any related organization? .....	<b>6b</b>	<input checked="" type="checkbox"/>
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> 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 .....	<b>7</b>	<input checked="" type="checkbox"/>
<b>8</b> 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 .....	<b>8</b>	<input checked="" type="checkbox"/>
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) (Rev. 12-2024)

**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 compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SONIA BORJA CFO	(i)	200,630.	1,000.	3,904.	8,584.	7,025.	221,143.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ANDREA WELLS CHIEF PROGRAM OFFICER	(i)	182,845.	1,000.	3,570.	7,378.	6,978.	201,771.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

OPARC

Employer identification number

95-1943396

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
VALUED COMMUNITY MEMBERS. OPARC HAS BEEN AT THE FOREFRONT OF PROVIDING  
COMPREHENSIVE SERVICES AND ADVOCATING FOR THE RIGHTS AND INCLUSION OF  
INDIVIDUALS WITH IDD SINCE 1950.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:  
PROGRAM OR WHO ARE CURRENTLY EMPLOYED BUT WANT ADDITIONAL ACTIVITIES  
SUCH AS: VOLUNTEERING, BUILDING JOB PLACEMENT SKILLS, TECHNOLOGY,  
COMMUNITY ENGAGEMENT, EXPLORATION, AND ADULT LIVING SKILLS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:  
OPARC CONNECT PROVIDES ADDITIONAL TRANSPORTATION OPTIONS FOR  
INDIVIDUALS WITH DISABILITIES WHO ARE WORKING AND/OR WANT TO BE ACTIVE  
PARTICIPANTS IN COMMUNITY LIFE.  
EXPENSES \$ 377,532. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 4:  
THE BYLAWS WERE REVISED IN OCTOBER 2024. THE NUMBER OF VOTING MEMBERS WAS  
CHANGED TO NO FEWER THAN 13 AND NO MORE THAN 17.

FORM 990, PART VI, SECTION B, LINE 11B:  
THE FORM 990 IS PREPARED BY THE ORGANIZATION'S OUTSIDE PUBLIC ACCOUNTING  
FIRM BASED ON INFORMATION PROVIDED BY MANAGEMENT. ONCE A DRAFT OF THE  
RETURN IS AVAILABLE, A COMPLETE DRAFT OF THE FORM IS PROVIDED TO THE  
ORGANIZATION FOR INTERNAL REVIEW PRIOR TO FILING WITH THE IRS, WITH ANY  
CHANGES OR REVISIONS INCORPORATED INTO THE FILING. THE REVISED RETURN IS  
THEN SUBMITTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL  
PRIOR TO SUBMITTING TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:  
MONITORING IS PERFORMED REGULARLY BY THE OFFICERS TO IDENTIFY POTENTIAL  
CONFLICTS OF INTEREST. ANY QUESTION OF A CONFLICT IS ADDRESSED WITH THE  
INTERESTED PERSON, WHO IS REQUIRED TO DISCLOSE THE EXISTENCE OF ANY  
FINANCIAL INTEREST AND BE AFFORDED THE OPPORTUNITY TO DISCLOSE ALL MATERIAL  
FACTS TO THE BOARD AND PRESIDENT. IF A CONFLICT OF INTEREST IS IDENTIFIED,  
THE APPROPRIATE ACTION IS TAKEN, INCLUDING LIMITATIONS TO THE INDIVIDUAL'S  
INFLUENCE ON RELATED BUSINESS MATTERS.

FORM 990, PART VI, SECTION B, LINE 15:  
IN REGARD TO THE CPO, CFO, AND CEO'S SALARIES, A SURVEY WAS CONDUCTED ON  
THE COMPENSATION LEVELS OF COMPARABLE POSITIONS IN THE IMMEDIATE  
GEOGRAPHICAL AREA. THIS DATA WAS PRESENTED TO THE EXECUTIVE COMMITTEE,  
WHICH CONSISTS OF INDEPENDENT PERSONS (VOLUNTEERS), AND MINUTES OF THEIR  
MEETINGS ARE KEPT ON FILE. THE PROCESS DESCRIBED HERE WAS LAST COMPLETED IN  
2022.

FORM 990, PART VI, SECTION C, LINE 19:  
AVAILABLE UPON REQUEST.

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 07/01/2024, and ending (mm/dd/yyyy) 06/30/2025

Corporation/Organization name OPARC California corporation number 0358839

Additional information. See instructions. FEIN 95-1943396

Street address (suite or room) 9029 VERNON AVENUE PMB no.

City MONTCLAIR State CA ZIP code 91763

Foreign country name Foreign province/state/county Foreign postal code

A First return B Amended return C IRC Section 4947(a)(1) trust D Final information return E Check accounting method F Federal return filed G Is this a group filing H Is this organization in a group exemption I Did the organization have any changes to its guidelines J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 3 columns: Description, Amount, and Balance. Rows include Receipts and Revenues (lines 1-8), Expenses (lines 9-10), and Payments (lines 11-16). Total gross income is 20,635,349.00. Total expenses are 19,706,986.00. Balance due is 928,363.00.

Sign Here 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 taxpayer) is based on all information of which preparer has any knowledge. Signature of officer CFO Title Date Telephone

Paid Preparer's Use Only Preparer's signature ELEANOR A. LIVINGSTON, CPA, M Date 02/24/26 Check if self-employed P00226461 Firm's name WINDES, INC. 2050 MAIN ST., STE. 1300 IRVINE, CA 92614 Firm's FEIN 95-3001179 Telephone 949-852-9433

May the FTB discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

**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.**

428951 01-14-25

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1	19,289	00
	2	Interest	•	2	458,338	00
	3	Dividends	•	3		00
	4	Gross rents	•	4		00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6	125,608	00
	7	Other income. Attach schedule	•	7	2,117,921	00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	2,721,156	00
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9		00
	10	Disbursements to or for members.	•	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	652,568	00
	12	Other salaries and wages	•	12	11,546,145	00
	13	Interest	•	13	7,237	00
	14	Taxes	•	14	905,637	00
	15	Rents	•	15	1,125,413	00
	16	Depreciation and depletion (See instructions)	•	16	577,370	00
	17	Other expenses and disbursements. Attach schedule	•	17	4,892,616	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	19,706,986	00

<b>Schedule L Balance Sheet</b>	<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		6,414,784		5,059,719
2 Net accounts receivable		1,728,970		2,405,206
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule *		7,693,810		10,882,797
10 a Depreciable assets	10,430,276		10,875,087	
b Less accumulated depreciation	7,149,780	3,280,496	7,440,231	3,434,856
11 Land		561,995		561,995
12 Other assets. Attach schedule <b>STMT 7</b>		1,538,842		1,372,158
13 <b>Total assets</b>		21,218,897		23,716,731
<b>Liabilities and net worth</b>				
14 Accounts payable		1,209,010		2,289,767
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule <b>STMT 8</b>		1,218,406		1,035,762
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		18,791,481		20,391,202
22 <b>Total liabilities and net worth</b>		21,218,897		23,716,731

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	1,599,721	7 Income recorded on books this year not included in this return. Attach schedule *	•	671,358
2 Federal income tax	•		8 Deductions in this return not charged against book income this year.	•	
3 Excess of capital losses over capital gains	•		Attach schedule	•	
4 Income not recorded on books this year. Attach schedule	•		9 Total. Add line 7 and line 8		671,358
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		10 Net income per return.		
6 Total. Add line 1 through line 5		1,599,721	Subtract line 9 from line 6		928,363

\* SEE STATEMENT

CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
KAMALESH BANERJEE	2556 N. MOUNTAIN AVE CLAREMONT, CA 91711-1580		8,914.
BANK OF AMERICA CHARITABLE FUND	3650 14TH ST. RIVERSIDE, CA 92501		15,000.
RICHARD AND KATHY BRIGGS	866 W. HAWTHORNE ST. ONTARIO, CA 91762-1513		10,000.
CITIZENS BUSINESS BANK	1095 N. GAREY AVE. POMONA, CA 91767-3801		10,000.
CITY OF MONTCLAIR	5111 BENITO ST. MONTCLAIR, CA 91763-2808		5,000.
DOUGLAS FARMER	564 HADDON RD. OAKLAND, CA 94606-1064		7,800.
JAMES L. WHITE FOUNDATION	40004 COOK ST. STE 3 PALM DESERT, CA 92211-5802		7,000.
NATIONAL CORE	9692 HAVEN AVE STE 100 RANCHO CUCAMONGA, CA 91730-0101		7,500.
MARK OLIVER	2058 N. MILLS AVE # 306 CLAREMONT, CA 91711-2812		5,240.
JANET PASKER	251 ALFRED DR. CLAREMONT, CA 91711-1822		20,353.
SALEM CHRISTIAN HOMES, INC.	6921 EDISON AVE. CHINO, CA 91710-9057		5,250.
THE ONTARIO COMMUNITY FOUNDATION, INC.	154 A. W FOOTHILL BLVD # 314 UPLAND, CA 91786-3847		7,500.
VINCES SPAGHETTI	8241 FOORHILL BLVD. RANCHO CUCAMONGA, CA 91730-3106		5,000.
SAN GABRIEL POMONA REGIONAL CENTER	75 RANCHO CAMINO DR. POMONA, CA 91766		3,881,857.

OPARC		95-1943396
INLAND REGIONAL CENTER	1365 S. WATERMAN AVE SAN BERNARDINO, CA 92408	12,121,847.
OMNITRANS	599 W. RIALTO AVENUE SAN BERNARDINO, CA 92401	287,744.
DEPARTMENT OF REHABILITATION SERVICES	2010 IOWA AVENUE BLDG E SUITE 100 RIVERSIDE, CA 92507	409,775.
TOTAL INCLUDED ON LINE 3		<u>16,815,780.</u>

CA 199		GROSS AMOUNT FROM SALE OF ASSETS		STATEMENT 2	
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
GAIN ON SALE OF FIXES ASSETS			PURCHASED		
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE	
	120,637.	0.	0.	125,608.	
TOTAL TO FORM 199, PAGE 2, LN 6	<u>120,637.</u>	<u>0.</u>	<u>0.</u>	<u>125,608.</u>	

CA 199		OTHER INCOME		STATEMENT 3	
DESCRIPTION				AMOUNT	
CONTRACT INCOME				2,066,245.	
FOOD SERVICE SALES				27,550.	
BOUTIQUE SALES				2,649.	
ALL OTHER REVENUE				21,477.	
TOTAL TO FORM 199, PART II, LINE 7				<u>2,117,921.</u>	

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CA 199                    COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES                    STATEMENT 4

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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
SONIA BORJA 9029 VERNON AVENUE MONTCLAIR, CA 91763	CFO 40.00	230,639.
ANDREA WELLS 9029 VERNON AVENUE MONTCLAIR, CA 91763	CHIEF PROGRAM OFFICER 40.00	199,273.
SUSAN PITTMAN 9029 VERNON AVENUE MONTCLAIR, CA 91763	CEO 40.00	222,656.
SCOTT TREMAYNE 9029 VERNON AVENUE MONTCLAIR, CA 91763	CHAIRMAN 4.00	0.

OPARC

95-1943396

DANIELLE LECESNE  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

VICE CHAIR  
2.00

0.

NANCY DEDIEMAR  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

TREASURER  
2.00

0.

ANDREA CREDILLE  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

SECRETARY  
2.00

0.

KAMALESH BANERJEE  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

IMMEDIATE PAST CHAIR  
2.00

0.

MARK CHANCELLOR  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

DOUGLAS FARMER  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

JENNIFER SHEN  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

PHUONG QUACH  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

CHRISTINA MARTINEZ  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

JANET PASKER  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

JENNIFER OGLESBY  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

ANNE DUTREY  
9029 VERNON AVENUE  
MONTCLAIR, CA 91763

MEMBER  
1.00

0.

<u>OPARC</u>		<u>95-1943396</u>
MARILYN WILLIAMS	MEMBER	0.
9029 VERNON AVENUE	1.00	
MONTCLAIR, CA 91763		

HEATHER BOYD	MEMBER	0.
9029 VERNON AVENUE	1.00	
MONTCLAIR, CA 91763		

TOTAL TO FORM 199, PART II, LINE 11	<u>652,568.</u>
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CA 199	OTHER EXPENSES	STATEMENT 5
DESCRIPTION		AMOUNT
LOSS ON SETTLEMENT		965,000.
COMMUNICATION EXPENSE		158,801.
DIRECT PROGRAM EXPENSES		85,637.
DIRECT EXPENSES OF FUNDRAISING EVENTS		64,207.
PENSION PLAN CONTRIBUTIONS		154,430.
OTHER EMPLOYEE BENEFITS		1,116,550.
LEGAL FEES		90,834.
ACCOUNTING FEES		55,571.
INVESTMENT MANAGEMENT FEES		45,414.
OTHER PROFESSIONAL FEES		474,384.
ADVERTISING AND PROMOTION		30,937.
OFFICE EXPENSES		264,167.
TRAVEL		732,136.
CONFERENCES AND CONVENTIONS		137,120.
INSURANCE		399,804.
ALL OTHER EXPENSES		117,624.
TOTAL TO FORM 199, PART II, LINE 17		4,892,616.

CA 199	OTHER INVESTMENTS	BEG. OF YEAR	END OF YEAR
DESCRIPTION			
PUBLICLY TRADED SECURITIES		7,693,810.	10,882,797.
TOTAL TO FORM 199, SCHEDULE L, LINE 9		7,693,810.	10,882,797.

CA 199	OTHER ASSETS	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	0.	930.
PREPAID EXPENSES AND DEFERRED CHARGES	296,988.	333,067.
DEPOSITS	41,401.	39,869.
CASH VALUE OF LIFE INSURANCE	16,098.	16,598.
OPERATING LEASE RIGHT-OF-USE ASSET	1,184,355.	981,694.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	1,538,842.	1,372,158.

CA 199	OTHER LIABILITIES	STATEMENT 8
DESCRIPTION	BEG. OF YEAR	END OF YEAR
LEASE LIABILITY	1,218,406.	1,035,762.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,218,406.	1,035,762.

CA 199	INCOME RECORDED ON BOOKS THIS YEAR NOT INCLUDED IN THIS RETURN	STATEMENT 9
DESCRIPTION		AMOUNT
UNREALIZED GAIN		671,358.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 7		671,358.

CA 199	FUND BALANCES	STATEMENT 10
DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	17,557,605.	18,850,082.
NET ASSETS WITH DONOR RESTRICTIONS	1,233,876.	1,541,120.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	18,791,481.	20,391,202.

**Corporation Depreciation  
and Amortization**

Attach to Form 100 or Form 100W.

**FORM 199**

**FEIN 95-1943396**

Corporation name

California corporation number

**OPARC**

**0358839**

**Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California .....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service .....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation .....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0- .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost) .....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7 .....	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from prior taxable years .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2025. Add line 9 and line 10, less line 12 .....	13	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
14 <b>1 FIXED ASSETS</b>							
	VARIOUS	10,875,087	6,862,861		.000	577,370	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h) .....					15	577,370

**Part III Summary**

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g) .....	<input checked="" type="radio"/>	16	577,370
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22 .....	<input checked="" type="radio"/>	17	577,370
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.) .....	<input checked="" type="radio"/>	18	0

**Part IV Amortization**

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instructions)	(f) Period or percentage	(g) Amortization for this year	
19							
20	Total. Add the amounts in column (g) .....					20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44 .....					21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12 .....					<input checked="" type="radio"/>	22

TAXABLE YEAR  
**2024**

# California e-file Return Authorization for Exempt Organizations

FORM  
**8453-EO**

Exempt Organization name	Identifying number
<b>OPARC</b>	<b>95-1943396</b>

**Part I Electronic Return Information** (whole dollars only)

<b>1</b> Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	<b>1</b>	<b>20,755,986</b>
<b>2</b> Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	<b>2</b>	<b>20,635,349</b>
<b>3</b> Refund (Form 109, line 26)	<b>3</b>	
<b>4</b> Balance due or Total amount due (Form 199, line 16 or Form 109, line 29)	<b>4</b>	

**Part II Settle Your Account Electronically for Taxable Year 2024**

<b>5</b> <input type="checkbox"/> Direct deposit of refund (Form 109 only.)		
<b>6</b> <input type="checkbox"/> Electronic funds withdrawal	<b>6a</b> Amount	<b>6b</b> Withdrawal date (mm/dd/yyyy)

**Part III Schedule of Estimated Tax Payments for Taxable Year 2025** (These are **not** installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
<b>7</b> Amount				
<b>8</b> Withdrawal Date				

**Part IV Banking Information** (Have you verified the exempt organization's banking information?)

<b>9</b> Routing number _____	
<b>10</b> Account number _____	<b>11</b> Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on Part III, line 7 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2024 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

<b>Sign Here</b>		_____		<b>CFO</b>
		Signature of officer		Title
		_____		Date

**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO</b>	ERO's signature	<b>WINDES, INC.</b>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <b>P00226461</b>
<b>Must Sign</b>	Firm's name (or yours if self-employed) and address	<b>WINDES, INC.</b> <b>2050 MAIN ST., STE. 1300</b> <b>IRVINE, CA</b>				Firm's FEIN <b>95-3001179</b> ZIP code <b>92614</b>

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer</b>	Paid preparer's signature	_____	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
<b>Must Sign</b>	Firm's name (or yours if self-employed) and address	_____			Firm's FEIN ZIP code

**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.

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](http://www.oag.ca.gov/charities)

<p><u>OPARC</u> Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used</p> <p><u>9029 VERNON AVENUE</u> Address (Number and Street)</p> <p><u>MONTCLAIR, CA 91763</u> City or Town, State, and ZIP Code</p> <p><u>909-985-3116</u>      <u>SBORJA@OPARC.ORG</u> Telephone Number      E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p><input type="checkbox"/> Organization requests email notifications</p> <hr/> <p>State Charity Registration Number <u>002931</u></p> <p>Corporation or Organization No. <u>0358839</u></p> <p>Federal Employer ID No. <u>95-1943396</u></p>
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**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	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 07/01/2024 ending 06/30/2025 ) list:

Total Revenue (including noncash contributions) \$ 20,571,142 Noncash Contributions \$ 4,120 Total Assets \$ 23,716,731  
 Program Expenses \$ 15,784,934 Total Expenses \$ 19,642,779

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.**

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding? <span style="float: right;"><b>SEE STATEMENT 11</b></span>	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

**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.**

SONIA BORJA      CFO  
Signature of Authorized Agent      Printed Name      Title      Date

CA RRF-1

INFORMATION REGARDING GOVERNMENTAL FUNDING  
PART B, LINE 5

STATEMENT 11

DEPARTMENT OF DEVELOPMENTAL SERVICES; 2010 IOWA AVENUE BLDG E SUITE 100,  
RIVERSIDE, CA, 92507

OMNITRANS; 599 W. RIALTO AVENUE, SAN BERNARDINO, CA, 9240; AARON MOORE;  
909-379-7213

Electronic Filing PDF Attachment

Bylaws of  
**OPARC**  
A California Nonprofit Public Benefit Corporation

**ARTICLE I**  
**CORPORATE NAME**

Section 1.1 [Corporate Name](#)

As provided in the Articles of Incorporation of this corporation, as amended (the “Articles of Incorporation”), the name of this corporation is OPARC (the “Corporation”), and any change to the Corporation’s name shall require an amendment to its Articles of Incorporation.

**ARTICLE II**  
**OFFICES**

Section 2.1 [Principal Office](#)

The Corporation’s principal office is located at 9029 Vernon Avenue, Montclair, California 91763. The Board of Directors (the “Board”) is granted full power and authority, by resolution, to change said principal office from one location to another within the State of California.

**ARTICLE III**  
**PURPOSES**

Section 3.1 [General Charitable Purposes](#)

The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Corporation Law of California (“California Nonprofit Corporation Law”) and is organized exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code (the “Code”) and Section 23701d of the California Revenue & Tax Code.

Section 3.2 [Specific Charitable Purposes](#)

The Corporation’s specific charitable purposes are as set forth in the Articles of Incorporation. These Bylaws shall be interpreted consistent with the Corporation’s specific charitable purposes, which may not be modified except by amendment of the Articles of Incorporation.

## **ARTICLE IV MEMBERS**

- Section 4.1 [Members](#)  
The Corporation shall have no members within the meaning of section 5056 of the California Nonprofit Corporation Law.
- Section 4.2 [Non-Voting Members](#)  
The Board may adopt policies and procedures for the admission of associate members or other designated members who shall have no voting rights in the Corporation. Such associate or other members are not “members” of the Corporation as defined in section 5056 of the California Nonprofit Corporation Law.

## **ARTICLE V LIMITATIONS**

- Section 5.1 [Political Activities](#)  
The Corporation has been formed under the California Nonprofit Corporation Law for the charitable purposes described in Article III, and it shall be nonprofit and nonpartisan. Limitations on the Corporation’s political activities are set forth in the Articles of Incorporation. These Bylaws shall be interpreted consistent with these limitations, which may not be modified except by amendment of the Articles of Incorporation, consistent with applicable law.
- Section 5.2 [Prohibited Activities](#)  
The Corporation shall not, except in any insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes described in Article III. Limitations on the Corporation’s activities in furtherance of the purposes described in Article III are set forth in the Articles of Incorporation. These Bylaws shall be interpreted consistent with these limitations, which may not be modified except by amendment of the Articles of Incorporation, consistent with applicable law. Nothing in Article III shall be construed as allowing the Corporation to engage in any activity not permitted to be carried on (i) by a corporation exempt from federal income tax under the Internal Revenue Code; or (ii) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code.

## **ARTICLE VI DEDICATION OF ASSETS**

- Section 6.1 [Property Dedicated to Nonprofit Purposes](#)  
The Corporation’s property shall be dedicated to nonprofit purposes, as set forth in the Articles of Incorporation. These Bylaws shall be interpreted

consistent with such provisions, which may not be modified except by amendment of the Articles of Incorporation, consistent with applicable law.

## **ARTICLE VII DIRECTORS**

### Section 7.1 Number and Composition

#### 7.1.1 Number

The authorized number of Directors of the Corporation (“Directors”) shall be not less than 13 or more than 17; the exact authorized number shall be fixed from time to time, within these limits, by resolution of the Board.

#### 7.1.2 Composition

The Board shall make reasonable efforts to include Directors in its membership who have family members who receive services from OPARC. In the event that no such Directors serve on the Board in any fiscal year, the Board shall establish numerical goals and timetables for such Director participation in the next fiscal year. Failure to include family members on the Board under this Section 7.1.2 shall not affect the validity or enforceability of any resolution or transaction approved by the Board. The maximum target number of Board family members shall not exceed one-third of the total number of Directors fixed by authorization of the Board. For purposes of this section only, a “family member” shall be a parent, parent-in-law, grandparent, grandchild, sibling, child, spouse, domestic partner, or other person in the equivalent of a family relationship with a program participant, as such terms are defined in the California Family Rights Act (CFRA).

### Section 7.2 Corporate Powers Exercised by Board

Subject to the provisions of the Articles of Incorporation, California Nonprofit Corporation Law and any other applicable laws, the business and affairs of the Corporation shall be managed, and all corporate powers shall be exercised, by or under the direction of the Board. The Board may delegate the management of the activities of the Corporation to any person or persons, management company or committee however composed, provided that the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

### Section 7.3 Director Terms and Election of Successors

Directors shall be elected at each annual meeting of the Board for three-year terms. Each Director, including a Director elected to fill a vacancy, shall hold office until the expiration of the term for which they were elected and until the election and qualification of a successor, or until that Director’s earlier resignation or removal in accordance with these Bylaws and California Nonprofit Corporation Law. Director terms shall be staggered. Directors shall not serve for more than three consecutive three-year terms, for a maximum

nine-year continuous service limit. Partial terms are not counted toward the maximum nine-year continuous service limit. A Director who has served three consecutive three-year terms may be eligible to serve again as a Director after one year has passed since that person was last a Director.

## Section 7.4 Vacancies

### 7.4.1 Events Causing Vacancy

A vacancy or vacancies on the Board shall be deemed to exist on the occurrence of the following: (i) the death, resignation, or removal of any Director; (ii) whenever the number of authorized Directors is increased; or (iii) the failure of the Board, at any meeting at which any Director or Directors are to be elected, to elect the full authorized number of Directors.

### 7.4.2 Removal

The Board may by resolution declare vacant the office of a Director who has been declared of unsound mind by an order of court, or convicted of a felony, or found by final order or judgment of any court to have breached a duty under California Nonprofit Corporation Law, unless otherwise required by law. The Board may by resolution declare vacant the office of a Director who fails to attend two consecutive Board meetings with no notice or three consecutive Board meetings with notice during any fiscal year. The Board may, by a majority vote of the Directors then in office, declare vacant the office of any Director who fails or ceases to meet any required qualification that was in effect at the beginning of that Director's current term of office. Directors may be removed without cause by a majority of Directors then in office.

### 7.4.3 No Removal on Reduction of Number of Directors

No reduction of the authorized number of Directors shall have the effect of removing any Director before that Director's term of office expires unless the reduction also provides for the removal of that specified Director in accordance with these Bylaws and California Nonprofit Corporation Law.

### 7.4.4 Resignations

Except as provided in this Section 7.4.4, any Director may resign by giving written notice to the Chair, the Vice Chair, the Secretary, or the Board. Such a written resignation will be effective on the later of (i) the date it is delivered or (ii) the time specified in the written notice that the resignation is to become effective. No Director may resign if the Corporation would then be left without a duly elected Director or Directors in charge of its affairs, except upon notice to the California Attorney General (the "Attorney General").

### 7.4.5 Election to Fill Vacancies

If there is a vacancy on the Board, including a vacancy created by the removal of a Director, the Board may fill such vacancy by electing an additional Director as soon as practicable after the vacancy occurs. If the number of Directors then in office is less than a quorum required to transact business as

specified in Section 7.9.1, additional Directors may be elected to fill such vacancies by (i) the unanimous written consent of the Directors then in office, (ii) the affirmative vote of a majority of the Directors in office at a meeting held according to notice or waivers complying with the provisions of these Bylaws, or (iii) a sole remaining Director.

Section 7.5 Regular Meetings

Each year, the Board shall hold at least one meeting, at a time and place fixed by the Board, for the purposes of election of Directors and Officers of the Board of Directors, review and approval of the corporate budget and transaction of other business. This meeting is sometimes referred to as the “annual meeting.” Other regular meetings of the Board may be held at such time and place as the Board may fix from time to time by resolution.

Section 7.6 Special Meetings

Special meetings of the Board for any purpose may be called at any time by (i) two Officers with notice to the Chair or (ii) any four Directors.

Section 7.7 Notice of Meetings

7.7.1 Manner of Giving Notice

Notice of the time and place of all meetings shall be given to each Director by one of the following methods:

- (a) Electronic mail (“e-mail”) or other means of electronic transmission if the recipient has consented to accept notices in this manner or facsimile;
- (b) Personal delivery of oral or written notice;
- (c) First-class mail, postage paid; or
- (d) Telephone, including a voice messaging system or other system or technology designed to record and communicate messages.

All such notices shall be given or sent to the Director’s e-mail address, address, phone number, facsimile number or as shown on the records of the Corporation. Any oral notice given personally or by telephone may be communicated directly to the Director or to a person who would reasonably be expected to promptly communicate such notice to the Director. Notice of regular meetings may be given in the form of a calendar or schedule that sets forth the date, time and place of more than one regular meeting.

7.7.2 Time Requirements

Notices sent by first-class mail shall be deposited into a United States mail box at least four days before the time set for the meeting. Notices given by personal delivery, telephone, voice messaging system or other system or technology designed to record and communicate messages, facsimile, e-mail or other electronic transmission shall be delivered at least 48 hours before the time set for the meeting.

7.7.3 Notice Contents

The notice shall state the time and place for the meeting, except that if the meeting is scheduled to be held at the principal office of the Corporation, the notice shall be valid even if no place is specified. The notice need not specify the purpose of the meeting unless required to elsewhere in these Bylaws.

Section 7.8. Place of Board Meetings

Regular and special meetings of the Board may be held at any place within or outside the state that has been designated in the notice of the meeting, or, if not stated in the notice or, if there is no notice, designated by resolution of the Board. If the place of a regular or special meeting is not designated in the notice or fixed by a resolution of the Board, it shall be held at the principal office of the Corporation.

7.8.1 Meetings by Video Conference, Telephone or Similar Communication Methods and Equipment

Any meeting may be held by video conference, telephone conference, or other communications method and equipment permitted by California Nonprofit Corporation Law, as long as all Directors participating in the meeting can communicate with one another concurrently and other meeting requirements set forth in these Bylaws have been satisfied. All such Directors shall be deemed to be present in person at such meeting.

Section 7.9 Quorum and Action of the Board

7.9.1 Quorum

A majority of Directors then in office, as fixed pursuant to Section 7.1.1, shall constitute a quorum for the transaction of business at Board meetings, except to adjourn.

7.9.2 Minimum Vote Requirements for Valid Board Action

Every act taken or decision made by a vote of the majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board, unless a greater number is required pursuant to Section 7.9.3, or any other provision of these Bylaws. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of Directors from the meeting, if any action taken is approved by at least a majority of the required quorum for that meeting.

7.9.3 When a Greater Vote Is Required for Valid Board Action

Certain actions, including but not limited to the following, shall require a vote by a majority of all Directors then in office in order to be effective:

- (a) Approval of contracts or transactions in which a Director has a direct or indirect material financial interest as described in Section 10.1 (provided that the vote of any interested Director(s) is not counted);
- (b) Creation of, and appointment to, Board Committees (but not Advisory Committees) as described in Section 8.1; and
- (c) Removal of a Director without cause as described in Section 7.4.2.

Section 7.10 [Waiver of Notice](#)

The transactions of any meeting of the Board, however called and noticed or wherever held, shall be as valid as though taken at a meeting duly held after regular call and notice, if (i) a quorum is present, and (ii) either before or after the meeting, each of the Directors who is not present at the meeting signs a written waiver of notice, a consent to holding the meeting, or an approval of the minutes. The waiver of notice or consent does not need to specify the purpose of the meeting. All waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Also, notice of a meeting is not required to be given to any Director who attends the meeting without protesting before or at its commencement about the lack of adequate notice. Directors can protest the lack of notice by presenting an oral protest to the Secretary reflected in Board meeting minutes, or written protest to the Secretary either in person, by first-class mail addressed to the Secretary at the principal office of the Corporation as contained on the records of the Corporation as of the date of the protest, or by facsimile addressed to the facsimile number of the Corporation as contained on the records of the Corporation as of the date of the protest.

Section 7.11 [Adjournment](#)

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

Section 7.12 [Notice of Adjournment](#)

Notice of the time and place of holding an adjourned meeting need not be given, unless the meeting is adjourned for more than 24 hours, in which case personal notice of the time and place shall be given before the time of the adjourned meeting to the Directors who were not present at the time of the adjournment.

Section 7.13 [Conduct of Meetings](#)

Meetings of the Board shall be presided over by the Chair, or, if there is no Chair or the Chair is absent, by the Vice Chair (if any) or, in the absence of each of these persons, by a chair of the meeting, chosen by a majority of the Directors present at the meeting. The Secretary shall act as secretary of all meetings of the Board, provided that, if the Secretary is absent, the presiding officer shall appoint another person to act as secretary of the meeting. Meetings shall be governed by rules of procedure as may be determined by the Board from time to time, insofar as such rules are not inconsistent with or in conflict with these Bylaws, with the Articles of Incorporation, or with any provisions of law applicable to the Corporation.

Section 7.14 [Action Without A Meeting](#)

Any action required or permitted to be taken by the Board may be taken without a meeting, as designated by the Chair, if all members of the Board,

individually or collectively, consent in writing to the action and the number of Directors then in office constitutes a quorum.

- (a) For the purposes of this Section 7.14 only, “all members of the Board” shall not include any “interested director” as defined in section 5233 of the California Nonprofit Corporation Law or any “common director” as described in section 5234 of the California Nonprofit Corporation Law if such Director abstains in writing from providing consent and the further requirements of section 5211(b) of the California Nonprofit Corporation Law are satisfied. Such written consent shall have the same force and effect as a unanimous vote of the Board taken at a meeting.
- (b) Such written consent or consents shall be filed with the minutes of the proceedings of the Board. Written consent may be transmitted by reasonable, secure, and effective methods of communication, including first-class mail, messenger, courier, facsimile, e-mail, and other means of communication as authorized by California Corporations Code sections 20 and 21.

Section 7.15 Fees and Compensation of Directors

The Corporation shall not pay any compensation to Directors for services rendered to the Corporation as Directors, except that Directors may be reimbursed for expenses incurred in the performance of their duties to the Corporation, in reasonable amounts as approved by the Board.

Also, Directors may not be compensated for rendering services to the Corporation in a capacity other than as Directors, unless such compensation is reasonable and further provided that not more than 49 percent of the persons serving as Directors may be “interested persons” which, for purposes of this Section 7.15 only, means:

- (a) any person currently being compensated by the Corporation for services rendered to it within the previous 12 months, whether independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as Director; or
- (b) any sibling, ancestor, descendant, spouse, sibling-in-law, child-in-law, or parent-in-law of any such person.

Section 7.16 Non-Liability of Directors

The Directors shall not be personally liable for the debts, liabilities, or other obligations of the Corporation by virtue of their positions as Directors of the Corporation.

Section 7.17 Standard of Care

7.17.1 General. A Director shall perform the duties of a Director, including duties as a member of any Board Committee on which the Director may serve, in good faith, in a manner such Director believes to be in the best interest of the Corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a Director, a Director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

- (a) one or more officers or employees of the Corporation whom the Director believes to be reliable and competent as to the matters presented;
- (b) counsel, independent accountants, or other persons as to matters which the Director believes to be within such person's professional or expert competence; or
- (c) a committee upon which the Director does not serve that is composed exclusively of any combination of Directors or persons described in (i) or (ii), as to matters within the committee's designated authority, provided that the Director believes such committee merits confidence.

The Director shall be entitled to rely on such information, opinions, reports or statements prepared or presented, so long as in any such case, the Director acts in good faith after reasonable inquiry when the need therefore is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article X below, a person who performs the duties of a Director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a Director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

7.17.2 Investments. Except with respect to assets held for use or used directly in carrying out the Corporation's public or charitable activities, in managing and investing the Corporation's investments, the Board shall adhere to the standards set forth in Section 7.17.1 above, and shall consider both the charitable purposes of the Corporation, and:

- (a) general economic conditions;
- (b) the possible effect of inflation or deflation;
- (c) the expected tax consequences, if any, of investment decisions or strategies;
- (d) the role that each investment or course of action plays within the overall portfolio;
- (e) the expected total return from income and appreciation of investments;
- (f) the Corporation's other resources;
- (g) the needs of the Corporation to make distributions and to preserve capital; and,
- (h) an asset's special relationship or special value, if any, to the charitable purposes of the Corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of the Corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the Corporation.

Notwithstanding the above, no investment violates this Section where it conforms to either the intent of the donor as expressed in a gift instrument, or provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to the Corporation.

Section 7.18 Recognition of Service

In recognition of services and contributions made to the Corporation, the Board may from time to time award the honorary title of Director Emeritus. Individuals given the honorary title leave active Board service and relinquish the rights and responsibilities of the role of Director. A Director Emeritus may participate in the Corporation's activities including Board and Committee meetings as an "honored guest."

## **ARTICLE VIII COMMITTEES**

Section 8.1 Committees

The Board may, by resolution adopted by a majority of the Directors then in office, create one or more committees, including an executive committee, with each consisting of two or more Directors. Certain committees shall consist solely of Directors to serve at the discretion of the Board ("Board Committees"). Other committees may consist of Directors and non-Directors to serve at the discretion of the Board ("Advisory Committees"). Any Board Committee, to the extent provided in the resolution of the Board, and being comprised solely of Directors, may be given the authority to act in lieu of the full Board. Advisory Committees do not have authority to act in lieu of the full Board. All actions and recommendations of an Advisory Committee shall require ratification by the Board before being given effect. No committee, whether a Board Committee or an Advisory Committee, may:

- (a) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of the Corporation;
- (b) elect Directors or remove Directors without cause;
- (c) fill vacancies on the Board or in any committee which has the authority of the Board;
- (d) fix compensation of the Directors for serving on the Board or on any committee;
- (e) amend or repeal Bylaws or adopt new Bylaws;
- (f) amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable;
- (g) appoint any other committees or the members of these committees;  
or
- (h) approve any transaction (i) between the Corporation and one or more of its Directors or (ii) between the Corporation and any entity in which one or more of its Directors have a material financial interest unless the conditions of Section 10.1.2.2 are satisfied.

Section 8.2 Standing Committees

Standing Committees, which may be either Board Committees or Advisory Committees, are as follows:

- 8.2.1 Executive: The Executive Committee shall consist of the Chair, Vice-Chair, Secretary, Treasurer, and Immediate Past Chair. The Executive Committee shall be a Board Committee consisting solely of Directors, which may act in lieu of the full Board as to matters within its purview. The Executive Committee considers issues of overall strategic importance to the Corporation, including legislation, and all other pending business of the Corporation not specifically delegated to a standing committee or to an ad hoc committee. Between Board meetings, and when deemed necessary, the Executive Committee may make administrative and/or financial decisions relating to the business of the Corporation in lieu of the full Board. When making such decisions, the reporting thereof shall ensue at the next regularly scheduled meeting of the Board. Committee chairs invited to report at the Executive Committee shall not be voting members of the Executive Committee.
- 8.2.2 Governance: The Governance Committee shall be an Advisory Committee. The Governance Committee may not act in lieu of the full Board but shall present resolutions as to matters within its purview to the full Board for approval. The Governance Committee will help define Board roles and responsibilities, ensure effective Board composition through the nomination process, encourage Board development through orientation and ongoing training, assess Board effectiveness through review of the Bylaws and policies and maintain Board continuity through the succession plan.
- 8.2.3 Finance: The Finance Committee shall be an Advisory Committee. The Finance Committee may not act in lieu of the full Board but shall present resolutions as to matters within its purview to the full Board for approval. The Finance Committee shall recommend policy guidelines for annual operating and capital budgets, monitor the Corporation's financial performance and oversee the Corporation's cash, capital assets, investment, and endowment resources to ensure financial sustainability of the Corporation and its programs. The Finance Committee shall also serve as the Corporation's Investment Committee.
- 8.2.4 Fund Development: The Fund Development Committee shall be an Advisory Committee. The Fund Development Committee may not act in lieu of the full Board but shall present resolutions as to matters within its purview to the full Board for approval. The Fund Development Committee shall take the lead in establishing, producing, and measuring the success of the annual fund development activities and engage Board level participation.
- 8.2.5 Audit--Nonprofit Integrity Act: In any fiscal year in which the Corporation receives or accrues gross revenues of two million dollars or more (excluding grants from, and contracts for services with, governmental entities for which

the governmental entity requires an accounting of the funds received), the Board shall (i) prepare annual financial statements using generally accepted accounting principles that are audited by an independent certified public accountant (“CPA”) in conformity with generally accepted auditing standards; (ii) make the audit available to the Attorney General and to the public on the same basis that the Internal Revenue Service Form 990 is required to be made available; and (iii) appoint an Audit Committee.

The Audit Committee shall be an Advisory Committee. The Audit Committee may not act in lieu of the full Board but shall present resolutions as to matters within its purview to the full Board for approval. The Audit Committee shall not include paid staff or employees of the Corporation, including the Chief Executive Officer or the Chief Financial Officer. The Board may appoint non-Directors to serve on the Audit Committee. Members of the Finance Committee shall constitute less than 50 percent of the membership of the Audit Committee and the Chair of the Audit Committee shall not be a member of the Finance Committee. The Audit Committee may not include any person who has a material financial interest in any entity doing business with the Corporation and Audit Committee members who are not Directors may not receive compensation greater than the compensation paid to Directors for their Board service, if applicable.

The Audit Committee serves to ensure the oversight of financial reporting, tax filings and risk with applicable legal, ethical, and regulatory compliance. It supports the Corporation’s ability to oversee the financial reporting process, system of internal controls, and compliance with legal requirements by undertaking the following, subject to the supervision of the Board:

- (a) make recommendations to the Board on the hiring and firing of the CPA;
- (b) confer with the CPA to satisfy Audit Committee members that the financial affairs of the Corporation are in order;
- (c) review and recommend actions for the entire Board to take regarding the annual audit;
- (d) review the results of the annual audit and 990 tax filing, and present results to the Board for approval;
- (e) review documents required to be submitted to federal, state and local government;
- (f) approve non-audit services by the CPA and ensure such services conform to standards in the Yellow Book issued by the United States Comptroller General;
- (g) if requested by the Board, negotiate the CPA’s compensation on behalf of the Board; and,
- (h) administer and oversee the implementation of the Corporation’s Conflict of Interest policy.

Section 8.3 [Ex-Officio Members-Role of Chair and CEO on Committees](#)

The Chair is an ex-officio member (with voting rights) on all committees, with the exception of the Audit Committee. The CEO shall be an ex-officio advisor to all committees, without vote, except that the CEO shall not be an advisor of the Audit Committee.

Section 8.4 Meetings and Action of Board Committees

Meetings and action of Board Committees shall be governed by, and held and taken in accordance with, the provisions of Article VII concerning meetings of Directors, with such changes in the context of Article VII as are necessary to substitute the Board Committee and its members for the Board and its members, except that the time for regular meetings of Board Committees may be determined by resolution of the Board, and special meetings of Board Committees may also be called by resolution of the Board. Minutes shall be kept of each meeting of any Board Committee and shall be filed with the corporate records. The Board Committee shall report to the Board from time to time as the Board may require. The Board may adopt rules for the governance of any Board Committee not inconsistent with the provisions by these Bylaws. In the absence of rules adopted by the Board, the Board Committee may adopt such rules.

Section 8.5 Revocation of Delegated Authority

Subject to Section 8.1, the Board may, at any time, revoke or modify any or all of the authority that the Board has delegated to a Board Committee or Advisory Committee, increase or decrease (but not below two) the number of Directors of a Board Committee or Advisory Committee, and fill vacancies in a Board Committee from Directors of the Board, or in the case of an Advisory Committee from Directors of the Board or non-Directors.

Section 8.6 Ad Hoc Committees

The Board may create one or more Ad Hoc Committees to serve at the pleasure of the Board. Ad Hoc Committees shall be Advisory Committees. Ad Hoc Committees may not act in lieu of the full Board but shall present resolutions as to matters within its purview to the full Board for approval. The Board shall appoint and discharge Ad Hoc Committee members.

## **ARTICLE IX OFFICERS**

Section 9.1 Officers

The officers of the Board (“Officers”) shall be a Chair, a Vice Chair, a Secretary, and a Treasurer. Officers must be selected from among the Directors. The Board shall have the power to designate additional Officers, including other Vice Chairs, who shall also be Directors, with such duties, powers, titles and privileges as the Board may fix, including such Officers as may be appointed in accordance with Section 9.6. Any number of offices may

be held by the same person, except that neither the Secretary nor the Treasurer may serve concurrently as the Chair.

Section 9.2 Election of Officers

The Officers, except those appointed in accordance with Section 9.6, shall be elected by the Board at the annual meeting of the Corporation for a term of two years for the Chair and Vice Chair and for a term of one year for the Secretary and Treasurer, and each shall serve at the discretion of the Board until their successor shall be elected, or their earlier resignation or removal. Officers may be elected for two consecutive terms.

Section 9.3 Removal of Officers

Subject to the rights, if any, of an Officer under any contract of employment, any Officer may be removed, with or without cause, (i) by the Board, at any regular or special meeting of the Board, or at the annual meeting of the Corporation, or (ii) by an Officer on whom such power of removal may be conferred by the Board.

Section 9.4 Resignation of Officers

Any Officer may resign at any time by giving written notice to the Board through the Board Chair. Any resignation shall take effect at the date of the receipt of that notice or at any later time specified in that notice; and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any of the Corporation under any contract to which the Officer is a party. Resignation from an Officer position shall be distinct from the resignation from a Board position.

Section 9.5 Vacancies in Offices

A vacancy in the office of any Officer because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these Bylaws for regular appointments to that office, provided that such vacancies shall be filled as they occur and not on an annual basis. In the event of a vacancy in any office other than the Chair or one appointed in accordance with Section 9.6, such vacancy shall be filled temporarily by appointment by the Chair, and the appointee shall remain in office for 60 days, or until the next regular meeting of the Board, whichever comes first. Thereafter, the position can be filled only by action of the Board.

Section 9.6 Responsibilities of Officers

9.6.1 Chair of the Board

The Chair of the Corporation (the “Chair”), if any, shall preside at meetings of the Board and exercise and perform such other powers and duties as may from time to time be assigned by the Board or prescribed by these Bylaws. At any time no person holds the CEO position, the Chair or his or her designee shall

serve as CEO until such time as the Board appoints on an interim basis or hires a successor.

9.6.2 Vice Chair

The Vice Chair of the Corporation (the “Vice Chair”), if any, shall, in the absence, disability, vacancy in the office of the Chair, or as otherwise required by law, perform all the duties of the Chair and, when so acting, have all the powers of and be subject to all the restrictions upon, the Chair. In the event the Board has designated more than one Vice Chair pursuant to Section 9.1, the Vice Chair with the longest tenure on the Board shall serve as Chair. The Vice Chair shall have such other powers and perform such other duties as may be prescribed by the Board.

9.6.3 Secretary

The Secretary of the Corporation (the “Secretary”) shall attend to the following:

9.6.3.1 Bylaws and Articles of Incorporation

The Secretary shall certify and keep or cause to be kept at the principal office of the Corporation the original or a copy of these Bylaws, and the Articles of Incorporation.

9.6.3.2 Minute Book

The Secretary shall keep or cause to be kept a minute book as described in Section 12.1.

9.6.3.3 Notices

The Secretary shall give, or cause to be given, notice of all meetings of the Board in accordance with these Bylaws.

9.6.3.4 Corporate Records

Upon request, the Secretary shall exhibit or cause to be exhibited at all reasonable times to any Director, or to their agent or attorney, these Bylaws, the Articles of Incorporation, the minute book, and such other records as may be required by law.

9.6.3.5 Corporate Seal and Other Duties

The Secretary shall keep or cause to be kept the seal of the Corporation, if any, in safe custody, and shall have such other powers and perform such other duties incident to the office of Secretary as may be prescribed by the Board or these Bylaws.

9.6.4 Treasurer

The treasurer of the Corporation (the “Treasurer”) shall attend to the following:

9.6.4.1 Books of Account

The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and transactions of the Corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements. The books of account shall be open to inspection by any Director at all reasonable times.

#### 9.6.4.2 Financial Reports

The Treasurer shall prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.

#### 9.6.4.3 Deposit and Disbursement of Money and Valuables

The Treasurer shall deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the Corporation with such depositories as may be designated by the Board; shall disburse, or cause to be disbursed, the funds of the Corporation as may be ordered by the Board; shall render, or cause to be rendered to the Chair and Directors, whenever they request it, an account of all of their transactions as Treasurer and of the financial condition of the Corporation; and shall have other powers and perform such other duties incident to the office of Treasurer as may be prescribed by the Board or these Bylaws.

#### 9.6.4.4 Bond

If required by the Board, the Treasurer shall give the Corporation a bond in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of their office and for restoration to the Corporation of all its books, papers, vouchers, money, and other property of every kind in their possession or under their control on his death, resignation, retirement, or removal from office.

#### 9.6.5 Additional Officers

The Board may empower the Chair, to appoint or remove such other Officers as the business of the Corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these Bylaws or as the Board from time to time may determine.

### Section 9.7 Chief Executive Officer

Subject to such supervisory powers as may be given by the Board to the Chair, the Board may hire a Chief Executive Officer who shall be the general manager of the Corporation, and subject to the control of the Board, shall supervise, direct and control the Corporation's day-to-day activities, business and affairs. The Chief Executive Officer (who may be referred to as the "chief executive officer" or "CEO") shall be empowered to hire, supervise and fire all of the employees of the Corporation, including the Chief Financial Officer and Chief Program Officer, under such terms and having such job responsibilities as the CEO shall determine in their sole discretion, subject to the rights, if any, of the employee under any contract of employment. The CEO may delegate

their responsibilities and powers subject to the control of the Board. They shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 9.8 [Compensation of Officers](#)

9.8.1 [Salaries Fixed by Board](#)

The salaries of Officers described in Section 9.1, if any, in addition to the salary of the CEO, subject to the terms of any employment contract between the Corporation and the CEO, shall be fixed from time to time by resolution of the Board or by the person or Board Committee to whom the Board has delegated this function, and no Officer shall be prevented from receiving such salary by reason of the fact that they are also a Director, provided, however, that such compensation paid to a Director for serving as an Officer shall only be allowed if permitted under the provisions of Section 7.15. In all cases, any salaries received by Officers shall be reasonable and given in return for services actually rendered for the Corporation which relate to the performance of the public benefit purposes of the Corporation. No salaried Officer serving as a Director shall be permitted to vote on their own compensation as an Officer.

9.8.2 [Fairness of Compensation--Nonprofit Integrity Act](#)

The Board shall periodically review the fairness of compensation, including benefits, paid to every person, regardless of title, with powers, duties, or responsibilities comparable to the Chief Executive Officer, Chief Financial Officer, or Chief Program Officer (i) once such person is hired, (ii) upon any extension or renewal of such person's term of employment, and (iii) when such person's compensation is modified (unless all employees are subject to the same general modification of compensation).

**ARTICLE X  
TRANSACTIONS BETWEEN CORPORATION AND DIRECTORS OR OFFICERS;  
DISCLOSURE OF CONFLICTS OF INTEREST**

Section 10.1 [Transactions with Directors and Officers](#)

10.1.1 [Interested Party Transactions](#)

Except as described in Section 10.1.2, the Corporation shall not be a party to any transaction:

- (a) in which one or more of its Directors has a material financial interest; or,
- (b) with any corporation, firm, association, or other entity in which one or more Directors has a material financial interest.

10.1.2 [Requirements to Authorize Interested Party Transactions](#)

10.1.2.1 [By the Board of Directors](#)

The Corporation shall not be a party to any transaction described in Section 10.1.1 unless:

- (a) the Corporation enters into the transaction for its own benefit;
- (b) the transaction is fair and reasonable to the Corporation at the time the transaction is entered into;
- (c) prior to consummating the transaction or any part thereof, the Board authorizes or approves the transaction in good faith, by a vote of a majority of Directors then in office (without counting the vote of the interested Directors), and with knowledge of the material facts concerning the transaction and the interested Director's financial interest in the transaction;
- (d) prior to authorizing or approving the transaction, the Board considers and in good faith determines after reasonable investigation that the Corporation could not obtain a more advantageous arrangement with reasonable effort under the circumstances; and
- (e) the minutes of the Board meeting at which such action was taken reflect that the Board considered and made the findings described in paragraphs (a) through (d) of this Section 10.1.2.

#### 10.1.2.2 By a Board Committee

A Board Committee shall not approve a transaction described in Section 10.1.1 unless:

- (a) the Board Committee approves the transaction in a manner consistent with the standards set forth in Section 10.1.2.1;
- (b) it was not reasonably practicable to obtain approval of the transaction by the Board prior to entering into the transaction; and
- (c) the Board, after determining in good faith that the two above-enumerated conditions of this Section 10.1.2.2 are satisfied, ratifies the transaction at its next meeting by a vote of the majority of the Directors in office without counting the vote of the interested Director or Directors.

#### 10.1.3 Material Financial Interest

A Director or Officer shall not be deemed to have a "material financial interest" in a transaction:

- (a) that fixes the compensation of a Director as a Director or Officer;
- (b) if the contract or transaction is part of a public or charitable program of the Corporation and it (1) is approved or authorized by the Corporation in good faith and without unjustified favoritism, and (2) results in a benefit to one or more Directors or their families only because they are in the class of persons intended to be benefited by the program; or
- (c) where the interested Director has no actual knowledge of the transaction and it does not exceed the lesser of one percent of the gross receipts of the corporation for the preceding year or \$100,000.

#### Section 10.2 Loans to Directors and Officers

The Corporation shall not make any loan of money or property to or guarantee the obligation of any Director or Officer, unless approved by the Attorney

General; except that the Corporation may advance money to a Director or Officer for expenses reasonably anticipated to be incurred in the performance of duties of such Director or Officer, if in the absence of such advance, such Director or Officer would be entitled to be reimbursed for such expenses by the Corporation.

The limitation above does not apply if (i) the loan is necessary, in the judgment of the Board, to provide financing for the purchase of the principal residence of an Officer in order to secure the services of (or continued services of) the Officer and the loan is secured by real property located in California; or (ii) the loan is for the payment of premiums on a life insurance policy on the life of a Director or Officer and repayment to the Corporation of the amount paid by it is secured by either the proceeds of the policy or its cash surrender value, or both, and the contract securing the loan includes terms sufficient to ensure that the cash surrender value is sufficient to repay the cost of the loan, for the life of the policy.

Section 10.3 [Interlocking Directorates](#)

No contract or other transaction between the Corporation, and any corporation, firm or association of which one or more Directors are directors is either void or voidable because such Director(s) are present at the Board or Board Committee meeting that authorizes, approves or ratifies the contract or transaction, if (i) the material facts as to the transaction and as to such Director's other directorship are fully disclosed or known to the Board or Board Committee, and the Board or Board Committee authorizes, approves or ratifies the contract or transaction in good faith by a vote sufficient without counting the vote of the common Director(s) (subject to the quorum provisions of Article 7); or if (ii) the contract or transaction is just and reasonable as to the Corporation at the time it is authorized, approved or ratified.

Section 10.4 [Duty of Loyalty; Construction with Article 11](#)

Nothing in this Article 10 shall be construed to derogate in any way from the absolute duty of loyalty that every Director and Officer owes to the Corporation. Furthermore, nothing in this Article 10 shall be construed to override or amend the provisions of Article 11. All conflicts between the two articles shall be resolved in favor of Article 11.

Section 10.5 [Duty to Disclose Actual and Potential Conflicts of Interest](#)

Directors and Officers shall make an appropriate disclosure of all material facts, including the existence of any financial interest, at any time that any actual or potential conflict of interest arises. This disclosure obligation includes instances in which a Director or Officer knows of the potential for an Interested Party Transaction as described in Section 10.1.1 related to their interests or a transaction involving interlocking directorates as described in Section 10.3. It also includes instances in which a Director or Officer plans not to attend a meeting of the Board or a Board Committee of the Board described in Section 8.2 at which such Director or Officer has reason to believe that the

Board or Board Committee will act regarding a matter about which such Director or Officer may have a conflict. Depending on the circumstances, this disclosure may be made to the Chair, or, if the potential conflict of interest first arises in the context of a Board or Board Committee meeting, the entire Board or the members of the Board Committee considering the proposed transaction or arrangement that relates to the actual or possible conflict of interest.

## **ARTICLE XI INDEMNIFICATION AND INSURANCE**

### **Section 11.1 Right of Indemnity**

To the fullest extent allowed by Section 5238 of the California Nonprofit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, “agent” shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; “proceeding” shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and “expenses” shall have the same meaning as in Section 5238(a), including reasonable attorneys’ fees.

### **Section 11.2 Approval of Indemnity**

On written request to the Board in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, must authorize indemnification to the extent permitted thereby.

### **Section 11.3 Advancing Expenses**

The Board may authorize the advance of expenses incurred by or on behalf of an agent of the Corporation in defending any proceeding prior to final disposition, if the Board finds that:

- (a) the requested advances are reasonable in amount under the circumstances; and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Section 11.

The Board shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 11.4 [Insurance](#)

The Board may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, and such insurance may provide for coverage against liabilities beyond this corporation's power to indemnify the agent under law.

## ARTICLE XII CORPORATE RECORDS AND REPORTS

Section 12.1 [Minute Book](#)

The Corporation shall keep a minute book in written form which shall contain a record of all actions by the Board or any committee including (i) the time, date and place of each meeting; (ii) whether a meeting is regular or special and, if special, how called; (iii) the manner of giving notice of each meeting and a copy thereof; (iv) the names of those present at each meeting of the Board or any Committee thereof; (v) the minutes of all meetings; (vi) any written waivers of notice, consents to the holding of a meeting or approvals of the minutes thereof; (vii) all written consents for action without a meeting; (viii) all protests concerning lack of notice; and (ix) formal dissents from Board actions.

Section 12.2 [Books and Records of Account](#)

The Corporation shall keep adequate and correct books and records of account. "Correct books and records" includes, but is not necessarily limited to: accounts of properties and transactions, its assets, liabilities, receipts, disbursements, gains, and losses.

Section 12.3 [Articles of Incorporation and Bylaws](#)

The Corporation shall keep at its principal office, the original or a copy of the Articles of Incorporation and Bylaws as amended to date.

12.3.1 [Maintenance and Inspection of Federal Tax Exemption Application and Annual Information Returns](#)

The Corporation shall at all times keep at its principal office a copy of its federal tax exemption application and, for three years from their date of filing, its annual information returns. These documents shall be open to public inspection and copying to the extent required by the Code.

Section 12.4 [Annual Report: Statement of Certain Transactions](#)

The Board shall cause an annual report to be sent to each Director within 120 days after the close of the Corporation's fiscal year containing the following information:

- (a) The assets and liabilities of the Corporation, including the trust funds, as of the end of the fiscal year;

- (b) The principal changes in assets and liabilities, including trust funds, during the fiscal year;
- (c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes, for this fiscal year;
- (d) The expenses or disbursements of the Corporation for both general and restricted purposes during the fiscal year;
- (e) A statement of any transaction (i) to which the Corporation, its parent, or its subsidiary was a party, (ii) which involved more than \$50,000 or which was one of a number of such transactions with the same person involving, in the aggregate, more than \$50,000, and (iii) in which either of the following interested persons had a direct or indirect material financial interest (a mere common directorship is not a financial interest):
  - (1) Any Director or Officer of the Corporation, its parent, or its subsidiary;
  - (2) Any holder of more than 10 percent of the voting power of the Corporation, its parent, or its subsidiary.
 The statement shall include: (i) a brief description of the transaction; (ii) the names of interested persons involved; (iii) their relationship to the Corporation; (iv) the nature of their interest in the transaction; and, (v) when practicable, the amount of that interest, provided that, in the case of a partnership in which such person is a partner, only the interest of the partnership need be stated; and,
- (f) A brief description of the amounts and circumstances of any loans, guaranties, indemnifications, or advances aggregating more than \$10,000 paid during the fiscal year to any Officer or Director under Article 10 or Article 11.

The annual report shall be accompanied by a report of independent accountants on which the annual report is based, or, if there is no such report, the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the books and records of the Corporation.

Section 12.5 [Directors' Rights of Inspection](#)

Every Director shall have the absolute right at any reasonable time to inspect the books, records, documents of every kind, and physical properties of the Corporation and each of its subsidiaries. The inspection may be made in person or by the Director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents.

Section 12.6 [Fiscal Year](#)

The fiscal year for the Corporation shall be from July 1 through June 30.

Section 12.7 [Parliamentary Authority](#)

The latest edition of *Robert's Rules of Order, Newly Revised*, shall be the Parliamentary Authority for the proper conduct of all meetings of OPARC except when it is in conflict with these Bylaws, or any other Federal or State law.

**ARTICLE XIII**  
**EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS**

Section 13.1 [Execution of Instruments](#)

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

Section 13.2 [Deposits](#)

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

Section 13.3 [Gifts](#)

The Board may accept on behalf of the Corporation any contribution, gift, bequest, or devise for the charitable or public purposes of the Corporation.

**ARTICLE XIV**  
**CONSTRUCTION AND DEFINITIONS**

Section 14.1 [Definitions](#)

Unless the context requires otherwise, the general provisions, rules of construction, and definitions of California Nonprofit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the above, the singular number includes the plural, the plural number includes the singular, and the term “person” includes both legal entities and natural persons. All references to statutes, regulations, and laws shall include any future statutes, regulations and laws that replace those referenced.

Section 14.2 [Electronic Transmissions](#)

Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board may adopt from time to time, the terms “written” and “in writing” as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (a) for electronic transmissions from the Corporation, the Corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (b) for electronic transmissions to the Corporation, the Corporation has in effect reasonable measures to verify that the sender is

the individual purporting to have sent such transmission; and (c) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

## **ARTICLE XV AMENDMENTS**

### Section 15.1 Amendments

The Board may adopt, amend or repeal bylaws by vote of at least two-thirds of the Directors then in office. Such power is subject to the following limitations:

- (a) Where any provision of these Bylaws requires the vote of a larger proportion of the Directors than otherwise is required by law, such provision may not be altered, amended or repealed except by the vote of at least two-thirds of the Directors then in office.
- (b) No amendment may extend the term of a Director beyond that for which such Director was elected.
- (c) No amendment may add a provision that is in conflict with law or the Corporation's Articles of Incorporation.

### CERTIFICATION OF ADOPTION

I HEREBY CERTIFY that I am the duly elected Secretary of OPARC, a California Nonprofit Public Benefit Corporation, and that the above Bylaws were adopted as the Bylaws of the Corporation as of October 28, 2024, by the Board of Directors of this Corporation.

IN WITNESS WHEREOF, I have executed this Certification of Adoption as of October 28, 2024.



Secretary