



**CITY OF RANCHO SANTA MARGARITA
2023-2024 COMMUNITY DEVELOPMENT BLOCK GRANT
PUBLIC SERVICE GRANT APPLICATION**

APPLICATION DUE DATE - 3:00 PM JANUARY 27, 2023

Submit 1 original application to:

Mike Linares
City of Rancho Santa Margarita
22112 El Paseo Rancho Santa Margarita CA 92688

**Also, submit this Application Form (MS Word format) by the due date/time to:
mlinares@cityofrsm.org**

Only complete applications will be considered. Use the checklist below to ensure your application package is complete. Ensure all required text fields and applicable boxes are completed or checked. Click on the appropriate box to insert text or checkmark; "Tab" from field to field to complete the application. Avoid hard returns within the text box. Narrative text fields are limited in space, so provide concise responses.

PLEASE DO NOT MODIFY THE APPLICATION FORM

Organization Legal Name: Vocational Visions

Proposed Program Name: Pathways to Employment and Employment Support

CDBG Amount Requested: \$5,000

☒ Application (including Attachment A: Proposed Budget & Attachment B: Proposed CDBG-Funded Personnel)

SUBMIT THE FOLLOWING MATERIALS AS PDF FILES COPIED TO A USB DATA STORAGE DEVICE

☒ Proposed Program Application or Intake Sheet

☒ IRS Tax-Exempt Documentation

☒ Current Board of Directors Roster

☒ Most Recent 990 Tax Filing (remove password protection)

☒Most Recent Financial Statement & Audit (remove password protection)

Please do not submit testimonials, letters of support, or program literature.

APPLICANT GENERAL INFORMATION

- A. Organization Legal Name: Vocational Visions
- B. Mailing Address: 26041 Pala, Mission Viejo CA 92691
- C. Proposed Program Name: Pathways to Employment and Employment Support
- D. Check the **ONE** category that best describes the proposed program
- ☐ Youth ☐ Senior ☒ Disabled Adults ☐ Low/Mod General
- ☐ Homeless ☐ Fair Housing ☐ Housing
- E. Is this application submitted by a faith-based organization? ☐ Yes ☒ No
- F. Is this request for a New ☐ or Existing ☒ program?
- G. Location of where service will be provided (i.e., specify if the program is citywide, a street address, a school site, etc.): Vocational Visions facilities in Mission Viejo at 26041 Pala and 23612 Alambre & locations throughout South Orange County.
- H. Person to contact regarding this application:
- Name: Mark Spinn Email Address: mspinn@vocationalvisions.org
- Telephone: 949-837-7280 ext 231 Fax: 949-432-4925
- I. Federal Tax ID Number: 95-2972669 UEI Number: XA3RMDHFHEQ4
- J. Organization officials that will execute the grant agreement (2 required):
- Name: Tim Chervenak Title: Executive Director
- Name: Dr. Linda Albers Title: Chairperson, Board of Directors

2. COMMUNITY NEED FOR PROGRAM

- A. Summarize the nature and need for the proposed program in RSM. Include information regarding the characteristics of persons to be served (e.g., age, disability, income situation, and other distinguishing characteristics) and data that supports the unmet need for the proposed program in RSM. Adults with intellectual and developmental disabilities (IDD), including but not limited to Down syndrome, autism, epilepsy, and cerebral palsy, encounter multiple barriers to obtaining employment, including communication issues, transportation logistics, the physical environment of a job location, and attitudinal difficulties. Statistics from the California State Council on Developmental Disabilities show the unemployment level for adults with IDD is significantly higher than the general population (76.5% vs. 14.2%). In the City of Rancho Santa Margarita, the US Census Bureau reports 4.9% of the city's population under age 65, more than 2,300 individuals, are disabled. Adults with IDD are also underemployed in terms of compensation, as the average monthly compensation for adults with IDD is \$725 -- 58% less than non-IDD workers. State and federal policies dictate Competitive Integrated Employment (CIE) job opportunities are the preferred outcome for adults with IDD. However, adults with IDD face significant challenges in obtaining CIE without vocational training and support services. Our persons served receive these services, customized to specific individual needs, empowering them to make independent choices and realize employment potential while earning a fair wage. Our persons served qualify as low income individuals who receive Supplemental Security Income (SSI) in addition to their earned income.
- B. Discuss if other organizations provide a similar service to RSM residents and how the proposed program differs or augments these similar services. Explain why this program is cost-effective compared to similar services provided by another agency. Other organizations providing similar services for RSM residents include Irvine-based Dreams of America and Goodwill of Orange County. Vocational Visions differs from Dreams of America because we provide support in City of RSM locations, as well as at our two Mission Viejo facilities (Dreams of America provides services at an Irvine campus). Our multi-environment setting and the multiple Pathways to Employment programs provided by Vocational Visions enables us to better serve specific needs of our persons served. Vocational Visions differs from Goodwill of Orange County because our focus targets South Orange County adults with IDD, rather than all of OC. All Pathways to Employment programs from Vocational Visions are provided at no cost to the persons served

- C. Provide the following information regarding the anticipated number of individuals to be served by the proposed program between **7/1/2023 and 6/30/2024**:
1. How many unduplicated individuals will benefit from the proposed activity **regardless of City of residence**? 296 Individuals
 2. How many unduplicated RSM residents will the proposed activity assist? 9 Individuals
 3. How many unduplicated lower-income RSM residents will the proposed activity assist with the requested CDBG funds? 9 Individuals
- D. Provide a Performance Plan (Goals and Objectives) via a "breakdown" of the number of RSM residents to be served and the type of service(s) to be provided. Each resident serviced should be counted one time for the year and toward a single service category. See the sample below.

SAMPLE PERFORMANCE PLAN	
RSM Residents	Type of Service Provided
20	Phone Referrals
50	Education / Outreach (community presentations, distribution of flyers, pamphlets, etc.)
10	Counseling Services
5	Direct Assistance (rental, transitional housing, legal services, emergency shelter, etc.)
85	TOTAL

PROPOSED PERFORMANCE PLAN	
RSM Residents	Type of Service Provided
9	Employment training and support, pathways to finding employment
9	TOTAL

- E. From the list below, select one HUD-required "Objective" and one HUD-required "Outcome" that the proposed activity will address.

HUD Objectives

- ☐ Create a Suitable Living Environment: Activity designed to benefit the community, families, or individuals by addressing living environment issues.
- ☐ Provide Decent Affordable Housing: Housing activity designed to meet individual family or community housing needs.
- ☒ Create Economic Opportunities: Activity such as economic development or commercial revitalization that creates or expands job opportunities.

HUD Outcomes

- ☒ Availability/Accessibility: Services, infrastructure, housing, or shelter will be available/accessible to Low- & Moderate-Income people, including the disabled.
- ☐ Affordability: The activity will provide affordability for Low- & Moderate-Income people, including the creation/maintenance of affordable housing, basic infrastructure, or services.
- ☐ Sustainability (Promoting Livable or Viable Communities): The program/project will improve the community by making it livable or viable by providing benefits to Low/Moderate-Income people.

- F. Regarding the "Outcome" selected above, describe how the success and effectiveness of proposed services will be measured. Include a definition of success/effectiveness, tools to measure program success/effectiveness, and the percentage of individuals to be served that will meet the success/effectiveness threshold. Discuss steps to implement performance measurements if outcome measurements are not in place. Vocational Visions utilizes a continuous participant management system to monitor the progress of persons served. Data for quarterly outcome measurement reports is pulled from our comprehensive database of persons served, as well as from Pathways to Employment program-specific information. We regularly survey participants, stakeholders, and rehabilitation counselors to gather mission-critical feedback about our services. We routinely receive elevated marks on these surveys. Primary objectives for our persons served are to complete the goals established, defined, and tracked in the Individual Support Plan for each person served, and to achieve employment retention.

3. ORGANIZATIONAL CAPACITY AND EXPERIENCE

- A. Summarize your organization's experience in carrying out the proposed program. Include information regarding the length of time providing service, professional qualification of staff (include license, academic credentials, etc.), and other relevant information. Vocational Visions enhances our community by developing the talents of adults with intellectual and developmental disabilities. Since 1974, we have created pathways to employment, life-long learning and social inclusion. In 2022, the Committee for Accreditation of Rehabilitation Facilities (CARF International) renewed the Vocational Visions accreditation for employment and day programs. Job placements via our Pathways to Employment program include positions with public parks, grocery stores, retail stores, hardware stores, restaurants, hotels, schools, libraries and more across South Orange County. Vocational Visions is licensed by the Community Care Licensing division of the Department of Social Services and receives referrals from the Department of Rehabilitation and Regional Center of Orange County. We provide services from both of our Mission Viejo-based facilities and throughout South Orange County.
- B. Has your agency previously received CDBG funding from the City of RSM? Yes ☒ No ☐
- C. Summarize your organization's experience administering CDBG public service grant funds.

Name of City or County Providing Prior CDBG \$	Year Funds Received	CDBG Grant Amount	Program Funded
City of Mission Viejo	2022	\$8,650	Pathways to Employment & Employment Support
City of Lake Forest	2022	\$5,000	Pathways to Employment & Employment Support
City of Rancho Santa Margarita	2022	\$1,410	Pathways to Employment & Employment Support

- D. Are you requesting funding for this program from any other City or County?

Yes ☒ No ☐ If "Yes," from whom and how much?

City/County	Funding Source	Amount Requested
City of Mission Viejo	CDBG Funding	\$20,000
City of Lake Forest	CDBG Funding	\$7,500
Cities of Laguna Niguel and San Clemente	CDBG Funding	\$5,000

- E. Will volunteers, donated goods/services, and/or fundraising activities be used to supplement the proposed program? Yes ☐ No ☒ Summarize these efforts. _____
- F. Compliance with OMB Circular A-133 (Single Audit):
1. In any one of the past 3 years, has your agency expended more than \$750,000 in federal funds during a fiscal year? Yes ☐ No ☒
 2. During this year(s), did your agency prepare a Single Audit compliant with OMB Circular A-133? Yes ☐ No ☒ If "Yes," provide a copy of the most recent Single Audit. If "No," explain why a Single Audit was not prepared. Independent financial audit included on USB

4. PROGRAM INFORMATION AND BUDGET

A. Complete the following budget summary for the proposed program.

- | | |
|--|--------------------|
| 1. 2023-2024 CDBG Grant Funds Requested: | <u>\$5,000</u> |
| 2. Total 2023-2024 Program Budget: | <u>\$4,252,270</u> |
| 3. Total 2023-2024 Budget for <u>all programs offered by your agency:</u> | <u>\$8,735,279</u> |

B. Outline how requested CDBG funds will be utilized (e.g., staff salaries, benefits, program supplies, insurance, direct client assistance, etc.). Include information on how requested funds will directly benefit RSM residents. (Ensure that **Attachment A, "Proposed Program-Budget,"** reflects this outline.) The requested CDBG funds will be utilized for the Pathways to Employment job developer's salary. This directly benefits RSM residents because it helps pay for the time our job developer has with each RSM-based person served and to develop new employment opportunities in RSM for persons served.

C. Provide the following information regarding full-time, part-time, contract, and volunteer staff that will be utilized to provide the proposed service. (If CDBG funds are requested for personnel costs, **Attachment B, "CDBG Funded Personnel,"** must be completed.)

Full-Time staff:	<u>1</u>	Part-Time staff:	<u> </u>
Contract staff:	<u> </u>	Program volunteers:	<u> </u>

5. CLIENT INTAKE INFORMATION

- A. HUD requires that each organization providing services to individuals with CDBG public service grant funds document the size, race/ethnicity, and income of assisted households.

Does the proposed program application/intake form collect this information?

Yes ☒ No ☐

If "**Yes**," how is the information documented?

1. Self-Certification: ☒
2. Analysis of household income documents such as tax returns/paychecks: ☐

If "**No**," how will this information be collected and/or reported to the City? _____

*Note: Income documentation is not required but requested for "**presumed beneficiary**" category clients. Per HUD regulations, presumed beneficiaries include: abused children, seniors (over 62 years of age), battered spouses, severely disabled adults, homeless persons, illiterate persons, persons with HIV/AIDS, and migrant farmworkers. Documentation of "presumed beneficiary" status is required.*

- B. Will the proposed program exclusively serve presumed beneficiaries?

Yes, the proposed activity ☒ No ☐

If "**Yes**," list the category disabled adults

6. CERTIFICATION

I hereby certify that I am authorized to submit this application for CDBG public service grant funding provided by the City of Rancho Santa Margarita ("City") by the Board of Directors of **Vocational Visions** ("Applicant"). If grant funds are granted, funds will be used solely to benefit low- and moderate-income Rancho Santa Margarita residents. Applicant understands that general liability, auto liability insurance, and workers' compensation insurance are required and will be provided per a grant agreement to be executed between the City and the Applicant. Applicant understands that grant funds are provided on a reimbursement basis and will provide appropriate documentation to substantiate expenditures submitted for reimbursement. Grant funds will be administered according to this agreement and consistent with applicable federal regulations. If the Applicant fails to serve eligible Rancho Santa Margarita residents during the term of the contract or fails to substantially attain projected accomplishments (defined as at least 75% of the projected number of persons to be served), Applicant may be required to repay all or a portion of funds already disbursed to the Applicant by the City and/or forego receipt of additional grant funds. The Applicant also certifies that it complies with all local zoning/land use regulations and possesses all required licenses and permits to operate/provide the program.

Name: Tim Chervenak

Title: Executive Director

Signature

Date

ATTACHMENT A

PROPOSED 2023-2024 PROGRAM BUDGET

BUDGET CATEGORY	CDBG FUNDS	OTHER FUNDS	TOTAL FUNDS
Agency Administration Staff Salaries & Benefits	\$	\$170,000.00	\$170,000.00
Program Staff Salaries & Benefits	\$5,000.00	\$3,022,120.00	\$3,027,120.00
Program Supplies	\$	\$41,250.00	\$41,250.00
Rent/Lease	\$	\$0.00	\$
Communications	\$	\$30,000.00	\$30,000.00
Utilities	\$	\$52,500.00	\$52,500.00
Insurance	\$	\$35,490.00	\$35,490.00
Professional Services (Specify) payroll/legal/financ	\$	\$42,000.00	\$42,000.00
Other (Specify) Vehicles	\$	\$320,000.00	\$320,000.00
Other (Specify) Depreciation	\$	\$90,500.00	\$90,500.00
Other (Specify) Mortgage	\$	\$167,410.00	\$167,410.00
Other (Specify) IT, maintenance, repair, etc.	\$	\$281,000.00	\$281,000.00
TOTAL	\$5,000.00	\$4,252,270.00	\$4,257,270.00

List Source of "Other" Program Funds

SOURCE OF OTHER PROGRAM FUNDS	AMOUNT OF OTHER PROGRAM FUNDS	ARE FUNDS ALREADY SECURED VIA CONTRACT?
Regional Center of Orange County	\$3995000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Community Employer Fees	\$402,500.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Donations	\$25,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
TOTAL	\$4422500J	

ATTACHMENT B
PROPOSED CDBG FUNDED PERSONNEL
(Only list staff for which CDBG funding is requested)

☐ Not Applicable – no CDBG funding is requested for staff.

AGENCY ADMINISTRATION STAFF

POSITION TITLE	ANNUAL SALARY	ANNUAL BENEFITS	TOTAL COMPENSATION	CDBG FUNDS REQUESTED	% OF TIME POSITION IS DEDICATED TO RSM CDBG ACTIVITY
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%

PROGRAM STAFF

POSITION TITLE	ANNUAL SALARY	ANNUAL BENEFITS	TOTAL COMPENSATION	CDBG FUNDS REQUESTED	% OF TIME POSITION IS DEDICATED TO RSM CDBG ACTIVITY
Job Developer	\$31,890.00	\$0.00	\$31,890.00	\$5,000.00	3.00%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%

PROGRAM CONTRACT STAFF

POSITION TITLE	ANNUAL SALARY	ANNUAL BENEFITS	TOTAL COMPENSATION	CDBG FUNDS REQUESTED	% OF TIME POSITION IS DEDICATED TO RSM CDBG ACTIVITY
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%



APPLICANT INFORMATION

CREATING PATHWAYS FOR PEOPLE WITH DISABILITIES

26041 Pala @ Mission Viejo, CA 92691 Tel: (949) 837-7280 Fax: (949) 859-9962

Applicant's Information

Applicant's Full Name	Today's Date
Date of Birth	Age
Social Security Number	Sex
Race	Ethnicity

Income Categories (Please Check)

- ☐ \$0 - \$19,700
☐ \$19,701 - \$32,000
☐ \$32,801 - \$52,500

APPLICANT'S PLACE OF RESIDENCE

Family Name/Care Provider/Self	Home Phone
Address	Work Phone
City State	Zip
E-mail Address	Cell Phone #

FAMILY OR OTHER CONTACT INFORMATION:

Name/Relationship	Home Phone
Address City State	Zip
E-mail Address	Cell Phone #
Name/Relationship	Home Phone
Address City State	Zip
E-mail Address	Cell Phone #

PERSON TO CONTACT IN CASE OF EMERGENCY

Name/Relationship	Home Phone
Name/Relationship	Home Phone
Is There A Court Appointed Legal Guardian or Conservator? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes please specify:	
Name/Relationship	Home Phone
Address	Work Phone
City State	Zip
E-mail Address	Cell Phone #

In the event parent or designated physician cannot be reached, staff are authorized to use their discretion to secure medical aid. In case of accident or illness, I waive all claims against Vocational Visions.

Signature _____

Signature of Conservator _____

FOR OFFICE USE ONLY

Start Date	Funded By:
Case Mgr.	Payroll #
Group	Supervisor:
Trans.	Ethnicity



Supported Employment Intake Assessment

Referral Source: RCOC DOR

Name of Person Served: _____ Date: _____

Phone Number: _____

Other Contact Person: _____

Self-Description - likes, dislikes, etc: _____

Free time activities: _____

Desire to work? Y N Why? _____

Seeking job development? Y N

Seeking job coaching? Y N Short-Term Long-Term

Pervious Program Name: _____ Type: _____

Comments about previous provider: _____

Current or Most Recent Job (paid or volunteer):

Company: _____ Job Title: _____

Dates of employment: _____ Responsibilities: _____

Likes: _____

Dislikes: _____

If job ended, why? _____

Open to this kind of work again? Y N

Causes of anger or frustration at jobs:

Response when things don't go right at work

Dream Job: _____

Working around people (customers, general public, etc): With Away Either/Both

Prefer to work Inside or Outside: Inside Outside Either/Both

Desired Job Site Pace: Fast Medium Slow Any

Desired Jobs: Experience? Notes

1. _____ Y N _____

2. _____ Y N _____

3. _____ Y N _____

Special skills related to desired employment: Y N Notes:

Desired work hours per week: Minimum: _____ Maximum: _____

Maximum Hours per shift: _____ Desired Wage: _____

Consider benefits regarding max work hours: Y N Benefits: _____

Work Availability:

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Earliest Start							

Latest End							
------------	--	--	--	--	--	--	--

Comments: _____

Transportation: OCTA (fixed route) Access Drive Own Car Other: _____

Maximum Travel Time: _____ Number of buses: _____

Primary Language: _____ Fluency: Speak Read Write

Additional Languages: _____ Fluency: Speak Read Write

Updated Resume? Y N

Own appropriate interview clothing? Y N Comments: _____

Occupational Challenges:

Standing	Y	N	_____
Sitting	Y	N	_____
Bending	Y	N	_____
Walking	Y	N	_____
Kneeling	Y	N	_____
Balancing	Y	N	_____
Lifting	Y	N	_____
Gripping	Y	N	_____
Using Ladders	Y	N	_____
Telling Time	Y	N	_____
Seeing	Y	N	_____
Hearing	Y	N	_____
Reading	Y	N	_____
Speaking	Y	N	_____
Memory	Y	N	_____
Allergies	Y	N	_____
Other Concerns	Y	N	_____

Comments: _____

Convicted of a crime? Y N Felony Misdemeanor Conviction Date: _____

Specific Nature of Crime:

Disposition: Active Parole Probation Sentence Completed Expunged Other:

Anything else we should know: _____

Open case with the DOR: Y N Date opened _____

Name of counselor: _____

Interview Notes:

Recommendation for acceptance into program? Y N

If No, Recommendations for Appropriate Supports: _____

Vocational Visions Staff

Date

Internal Revenue Service

Department of the Treasury

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

Date: July 12, 2000

**Vocational Visions
26041 Pala
Mission Viejo, CA 92691-2705**

Person to Contact:

**Tracy Garrigus #31-07307
Customer Service Representative**

Toll Free Telephone Number:

**8:00 a.m. to 9:30 p.m. EST
877-829-5500**

Fax Number:

513-263-3756

Federal Identification Number:

95-2972669

Dear Sir or Madam:

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

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

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

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

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

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Vocational Visions
95-2972669

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

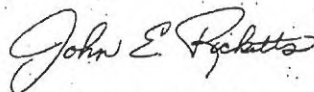
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and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

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

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

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in cursive script, appearing to read "John E. Ricketts".

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



*Creating opportunities
for adults with disabilities
since 1974*

VOCATIONAL VISIONS BOARD OF DIRECTORS
Current as of January 2023

OFFICERS

Dr. Linda Albers
Chairperson

Ms. Hilary Hurt
Vice-Chairperson

Ms. Sheri Lee
Secretary

Mr. Mark Sorenson
Treasurer

BOARD MEMBERS

Mr. Howard Neufeld

Ms. Andrea Reade

Mr. John Connolly

Mr. Edward Kenna

Mr. Wayne Hunt

Ms. Connie Chick

Ms. Barbara Boteler

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2021Open to Public
Inspection

A For the 2021 calendar year, or tax year beginning 07-01, 2021, and ending 06-30, 2022		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Vocational Visions Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 26041 Pala City or town, state or province, country, and ZIP or foreign postal code Mission Viejo, CA 92691 F Name and address of principal officer: DR. LINDA ALBERS Same as C above	D Employer identification number 95-2972669 E Telephone number (949) 837-7280 G Gross receipts \$ 8,323,346 H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ www.vocationalvisions.org
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1975 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDES VOCATIONAL, LIFE SKILLS TRAINING, AND SUPPORT SERVICES FOR ADULTS WITH DEVELOPMENT AND OTHER DISABILITIES.
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 12
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 12
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5 219
	6 Total number of volunteers (estimate if necessary) 6
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0
	8 Contributions and grants (Part VIII, line 1h) 8 1,515,084 267,217
	9 Program service revenue (Part VIII, line 2g) 9 7,327,585 8,054,926
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 938 1,203
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 0
Expenses	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 8,843,607 8,323,346
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 0
	14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 5,804,414 5,583,043
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 129,313
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 2,271,881 1,957,273
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 8,076,295 7,540,316
	19 Revenue less expenses. Subtract line 18 from line 12 19 767,312 783,030
	20 Total assets (Part X, line 16) 20 8,132,887 8,528,961
	21 Total liabilities (Part X, line 26) 21 4,374,147 3,987,191
	22 Net assets or fund balances. Subtract line 21 from line 20 22 3,758,740 4,541,770

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	TIM CHERVENAK Signature of officer	Date			
	TIM CHERVENAK, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name RON LOPEZ	Preparer's signature RON LOPEZ <i>Ron Lopez</i>	Date 11-10-2022	Check <input type="checkbox"/> if self-employed	PTIN P00758088
	Firm's name ▶ GRUBER AND LOPEZ, INC.	Firm's EIN ▶			
	Firm's address ▶ 438 OLD NEWPORT BLVD Newport Beach CA 92663	Phone no. 949-346-2900			

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

Part III **Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**PROVIDES VOCATIONAL, LIFE SKILLS TRAINING, AND SUPPORT SERVICES FOR ADULTS WITH DEVELOPMENT AND OTHER DISABILITIES.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☐ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **6,805,387** including grants of \$) (Revenue \$)**PROVIDES VOCATIONAL, LIFE SKILLS TRAINING, AND SUPPORT SERVICES FOR ADULTSWITH DEVELOPMENT AND OTHER DISABILITIES.****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **6,805,387**

Part IV Checklist of Required Schedules


	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member or any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	219		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			X
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15			X
If "Yes," see instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17			
If "Yes," complete Form 6069.					

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No"

response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

☒**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	12	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent	12	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	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	9	X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **California**

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 ☒ 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 ►

TRACEY BAILEY (949)837-7280, 26041 PALA, Mission Viejo, CA 92691

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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) JOAN MCKINNEY EXECUTIVE DIRECTOR	40.00	X				X		147,694	0	0
(2) CONNIE CHICK BOARDMEMBER	2.00	X						0	0	0
(3) WAYNE HUNT BOARDMEMBER	2.00	X						0	0	0
(4) HOWARD NEUFELD BOARDMEMBER	2.00	X						0	0	0
(5) EDWARD KENNA BOARDMEMBER	2.00	X						0	0	0
(6) JOHN CONNELLY BOARDMEMBER	2.00	X						0	0	0
(7) BARBARA BOTELE BOARDMEMBER	2.00	X						0	0	0
(8) LYNN CHANG-LY BOARDMEMBER	2.00	X						0	0	0
(9) ANDREA READE BOARDMEMBER	2.00	X						0	0	0
(10) MARK SORENSON TREASURER	2.00	X		X				0	0	0
(11) SHERI LEE SECRETARY	2.00	X		X				0	0	0
(12) DR. LINDA ALBERS CHAIR	2.00			X				0	0	0
(13) HILARY HURT VICE CHAIR	2.00			X				0	0	0
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								147,694	0	0

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

1

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

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
US BANK, PO BOX 2710 Rocklin CA 95677	MORTGAGE	256,002
WALLCON INC, 3525 HYLAND AVE STE 250 Costa Mesa CA 92626	CONSTRUCTION	180,932
AETNA, PO BOX 31001 Pasadena CA 91110	HEALTH PLAN	403,605
ENTERPRISE, PO BOX 70870 Kansas City MO 64180	GROUP BENEFITS	196,449
COMPSTAR INSURANCE, PO BOX 580045 Charlotte NC 28258	INSURANCE	193,400

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 ▶

5

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	34,545			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	109,627			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	123,045			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 42,738			
	h	Total. Add lines 1a-1f		267,217			
Program Service Revenue			Business Code				
	2a	REHABILITATION FEES	624100	7,536,158	7,536,158		
	b	PROGRAM INCOME	624100	29,133	29,133		
	c	CUSTOMER FEES	624100	376,796	376,796		
	d	TRANSPORTATION FEES	624100	112,839	112,839		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		8,054,926			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,203	1,203		
	4	Income from investment of tax-exempt bond proceeds . . .					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses . .	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses . .	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
			8b				
	c	Net income or (loss) from fundraising events					
9a	Gross income from gaming activities, See Part IV, line 19	9a					
		9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
		10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions		8,323,346	8,056,129	0	0	

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	147,694	131,447	13,292	2,955
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,532,039	4,077,794	367,621	86,624
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits	329,329	294,248	28,363	6,718
10 Payroll taxes	573,981	512,526	54,620	6,835
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17 .				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	124,993	105,143	19,686	164
12 Advertising and promotion	14,663	10	9,927	4,726
13 Office expenses	184,459	162,897	18,701	2,861
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	413,118	409,511	3,579	28
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	60,542	54,488	6,054	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	277,382	261,387	14,315	1,680
23 Insurance	386,638	347,897	38,741	
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 COVID RELATED	12,037	10,994	1,043	
b DUES & SUBSCRIPTIONS	13,746	10,143	3,603	
c REPAIRS AND MAINTENANCE	224,980	212,477	12,503	
d TELEPHONE, UTILITIES	230,220	199,930	13,568	16,722
e All other expenses	14,495	14,495		
25 Total functional expenses. Add lines 1 through 24e . .	7,540,316	6,805,387	605,616	129,313
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,915,687	1	2,426,084
	2 Savings and temporary cash investments	378,982	2	385,574
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,171,424	4	1,302,794
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	57,933	9	63,756
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,259,394		
	b Less: accumulated depreciation	10b 3,048,460	4,149,011	10c 4,210,934
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	459,850	15	139,819
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,132,887	16	8,528,961	
Liabilities	17 Accounts payable and accrued expenses	1,304,936	17	577,283
	18 Grants payable		18	
	19 Deferred revenue		19	21,800
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,069,211	23	2,613,108
	24 Unsecured notes and loans payable to unrelated third parties		24	775,000
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	4,374,147	26	3,987,191
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,758,740	27	4,541,770
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,758,740	32	4,541,770
	33 Total liabilities and net assets/fund balances	8,132,887	33	8,528,961

Part XI Reconciliation of Net AssetsCheck 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	8,323,346
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,540,316
3	Revenue less expenses. Subtract line 2 from line 1	3	783,030
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,758,740
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain 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	4,541,770

Part XII Financial Statements and ReportingCheck 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		<input checked="" type="checkbox"/>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input checked="" type="checkbox"/>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

▶ **Attach to Form 990 or Form 990-EZ.**

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

Name of the organization

Employer identification number

Vocational Visions

95-2972669

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	226,587	345,179	137,950	1,515,084	267,217	2,492,017
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	226,587	345,179	137,950	1,515,084	267,217	2,492,017
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						25,443
6 Public support. Subtract line 5 from line 4						2,466,574

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	226,587	345,179	137,950	1,515,084	267,217	2,492,017
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,623	7,356	7,393	938	1,203	22,513
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						2,514,530
12 Gross receipts from related activities, etc. (see instructions)					12	
13 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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	98.09 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	98.92 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 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

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2021. 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 ► <input type="checkbox"/>		
b 33 1/3% support tests - 2020. 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 ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
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>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 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>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
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>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
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)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described in line 11a above?		
c A 35% controlled entity of a person described in 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			

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.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<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 (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. 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 2021 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-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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 B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2021

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

Vocational Visions

Employer identification number

95-2972669

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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

Employer identification number

Vocational Visions**95-2972669****Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BONNIE WOOD [REDACTED] Lake Forest CA 92630	\$ 25,734	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Vocational Visions**95-2972669****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
<u>1</u>	<u>VEHICLE</u> _____ _____ _____	\$ _____ 0	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

Employer identification number

Vocational Visions

95-2972669

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). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
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.	
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 in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 ▶ \$	

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 **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☐ Preservation for future generations
- 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 on 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 | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Term endowment %
- 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 | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 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		998,539		998,539
b Buildings		5,031,431	2,160,123	2,871,308
c Leasehold improvements				
d Equipment		1,229,424	888,337	341,087
e Other STFMD1E				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,210,934

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) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

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) DEPOSITS	8,988
(2) BOND RESERVE FUND	130,831
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	139,819

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) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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	8,323,346
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	8,323,346
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	8,323,346

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	7,540,316
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		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	7,540,316
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	7,540,316

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.

[illegible]

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Vocational Visions

Employer identification number

95-2972669

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

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

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
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Vocational Visions

Supplemental Information on Tax-Exempt Bonds

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

► Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number
95-2972669

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
ACA MUNICIPAL FINANCE AUTHORITY	20-1563466	000000000	11-19-2020	3,200,000	TO PAY OFF OLD LOAN BALANCE & FUND		X		X		X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue								
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds								
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds								
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion								
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16 Has the final allocation of proceeds been made?		X						
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

EEA

Schedule K (Form 990) 2021

Part III Private Business Use

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

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?	X							
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?								
c	No rebate due?								
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed		- -						
3	Is the bond issue a variable rate issue?								

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

Employer identification number

Vocational Visions

95-2972669

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		42,738	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

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

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

Schedule M (Form 990) 2021

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

- Attach to Form 990 or Form 990-EZ.
► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Vocational Visions

Employer identification number

95-2972669**01. Members or stockholder classes and rights (Part VI, line 6)**

THERE ARE ACTIVE MEMBERS AS WELL AS OTHER MEMBERS ESTABLISHED BY THE BOARD WHICH INCLUDE
HONORY AND ORGANIZATIONAL LIFE MEMBERS.

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

EACH ACTIVE MEMBER IS ENTITLED TO ONE VOTE ON EACH MEASURE THAT COMES BEFORE THE
MEMBERSHIP INCLUDING THE ELECTION OF THE BOARD OF DIRECTORS.

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

EACH ACTIVE MEMBER IS ENTITLED TO ONE VOTE ON EACH MEASURE THAT COMES BEFORE THE
MEMBERSHIP INCLUDING THE ELECTION OF THE BOARD OF DIRECTORS.

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

MEMBERS OF THE FINANCE COMMITTEE WILL REVIEW THE 990 PRIOR TO FILING THE 990.

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

PRIOR TO MAKING ANY DECISIONS THE BOARD EVALUATES FOR ANY CONFLICTS OF INTEREST. ANNUAL
DISCLOSURE QUESTIONNAIRES ARE USED TO MONITOR AND ENFORCE COMPLIANCE.

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

THE ORGANIZATION USES A COMPENSATION COMMITTEE USING COMPENSATION SURVEYS AND STUDIES.

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

THE ORGANIZATION USES A COMPENSATION COMMITTEE USING COMPENSATION STUDIES AND SURVEYS.

Name of the organization

Vocational Visions

Employer identification number

95-2972669**08. Governing documents, etc, available to public (Part VI, line 19)**

GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

990**Overflow Statement**

(This page is not filed with the return. It is for your records only.)

2021

Page 1

Name(s) as shown on return

FEIN

Vocational Visions

95-2972669

FORM 990, PART IX, LINE 24e - OTHER EXPENSES-PROGRAM**Description****Amount**

BAD DEBT

\$ 14,495

Total: \$ 14,495

2021

California Exempt Organization Annual Information Return

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 07-01-2021, and ending (mm/dd/yyyy) 06-30-2022

Corporation/Organization name VOCATIONAL VISIONS California corporation number 0759190

Additional information. See instructions. FEIN 95-2972669

Street address (suite or room) 26041 PALA PMB no.

City MISSION VIEJO State CA Zip code 92691

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

A First return ☐ Yes ☒ No
B Amended return ☐ Yes ☒ No
C IRC Section 4947(a)(1) trust ☐ Yes ☒ No
D Final information return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) _____
E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
F Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990)
(4) ☒ Other 990 series
G Is this a group filing? See instructions ☐ Yes ☐ No
H Is this organization in a group exemption ☐ Yes ☒ No
If "Yes," what is the parent's name? _____
I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ☐ Yes ☒ No
K Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources \$ _____
L Is the organization a limited liability company? ☐ Yes ☒ No
M Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
N Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
O Is federal Form 1023/1024 pending? ☐ Yes ☒ No
Date filed with IRS _____

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	8,056,129	00			
	2	Gross dues and assessments from members and affiliates	2	34,545	00			
	3	Gross contributions, gifts, grants, and similar amounts received	3	232,672	00			
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	8,323,346	00			
	5	Cost of goods sold	5		00			
	6	Cost or other basis, and sales expenses of assets sold	6		00			
	7	Total costs. Add line 5 and line 6	7		00			
	8	Total gross income. Subtract line 7 from line 4	8	8,323,346	00			
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	7,540,316	00			
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	783,030	00			
Filing Fee	11	Total payments	11		00			
	12	Use tax. See General Information K	12		00			
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00			
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00			
	15	Penalties and interest. See General Information J	15		00			
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		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	TIM CHERVENAK	Title	EXECUTIVE DIR	Date	11/10/2022	Telephone	949-837-7280
Paid Preparer's Use Only	Preparer's signature	Ron Lopez	Date	11/10/2022	Check if self-employed	<input type="checkbox"/>	PTIN	P00758088
	Firm's name (or yours, if self-employed) and address	GRUBER AND LOPEZ, INC. 438 OLD NEWPORT BLVD NEWPORT BEACH, CA 92663					Firm's FEIN	
May the FTB discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.

95-2972669

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	1		00
	2 Interest	2	1,203	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		00
	7 Other income. Attach schedule	7	8,054,926	00
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	8,056,129	00
	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
Expenses and Disbursements	10 Disbursements to or for members	10		00
	11 Compensation of officers, directors, and trustees. Attach schedule	11	147,694	00
	12 Other salaries and wages	12	5,435,349	00
	13 Interest	13		00
	14 Taxes	14		00
	15 Rents	15		00
	16 Depreciation and depletion (See instructions)	16	277,382	00
	17 Other expenses and disbursements. Attach schedule	17	1,679,891	00
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	7,540,316	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1 Cash			2,294,669		2,811,658
2 Net accounts receivable			1,171,424		1,302,794
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					
10 a Depreciable assets	5,934,999			6,260,855	
b Less accumulated depreciation	2,784,527	3,150,472		3,048,460	3,212,395
11 Land		998,539			998,539
12 Other assets. Attach schedule		517,783			203,575
13 Total assets		8,132,887			8,528,961
Liabilities and net worth					
14 Accounts payable		1,304,936			599,083
15 Contributions, gifts, or grants payable					
16 Bonds and notes payable		3,069,211			3,388,108
17 Mortgages payable					
18 Other liabilities. Attach schedule					
19 Capital stock or principal fund					
20 Paid-in or capital surplus. Attach reconciliation					
21 Retained earnings or income fund		3,758,740			4,541,770
22 Total liabilities and net worth		8,132,887			8,528,961

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	783,030	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	783,030
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	783,030		

California Form 199 Supporting Statements**2021**

California Form 199

Part I - Line 3 -- Gross contributions, gifts, grants, and similar amounts received, Part I, Line 3

PG01

Name(s) shown on return**Identifying Number**

Vocational Visions

95-2972669

(a) Contributor's Name	(b) Contributor's Address	(c) Date Received	(d) Amount Received
BONNIE WOOD	<div style="background-color: black; width: 150px; height: 1.2em; margin-bottom: 2px;"></div> Lake Forest, CA 92630	06-30-2022	25,734

PAGE TOTAL:

25,734

Name(s) as shown on return

SSN/FEIN

Vocational Visions

95-2972669

FORM 100, PART II, LINE 7 - OTHER REVENUES

Description	Amount
REHAB FEES	\$ 7,536,158
PROGRAM INCOME	29,133
CUSTOMER FEES	376,796
TRANSPORTATION FEES	112,839
Total:	\$ 8,054,926

FORM 199, PART II, LINE 17 - OTHER EXPENSES

Description	Amount
PROFESSIONAL SERVICES	\$ 124,993
ADVERTISING	14,663
OFFICE EXPENSES	184,459
TRAVEL	413,118
INTEREST	60,542
INSURANCE	386,638
COVID RELATED	12,037
DUES & SUBSCRIPTIONS	13,746
REPAIRS & MAINTENANCE	224,980
UTILITIES	230,220
BAD DEBT	14,495
Total:	\$ 1,679,891

FORM 199, SCH.L - LINE 5 - OTHER ASSETS

Description	Amount
PREPAID ASSETS	\$ 63,756
BOND RESERVE	130,831
DEPOSITS	8,988
Total:	\$ 203,575

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312

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.

(For Registry Use Only)

VOCATIONAL VISIONS Name of Organization List all DBAs and names the organization uses or has used <u>26041 PALA</u> Address (Number and Street) <u>MISSION VIEJO, CA 92691</u> City or Town, State, and ZIP Code <u>949-837-7280</u> Telephone Number	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report State Charity Registration Number <u>CT-22773</u> Corporation or Organization No. <u>0759190</u> Federal Employer ID No. <u>95-2972669</u>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) 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 07-01-2021 ending 06-30-2022) list:

Total Revenue \$
(including noncash contributions) 8,323,346 Noncash Contributions \$ 42,738 Total Assets \$ 8,528,961
 Program Expenses \$ 6,805,387 Total Expenses \$ 7,540,316

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?	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.

Signature of Authorized Agent	TIM CHERVENAK Printed Name	EXECUTIVE DIRE Title
	11-10-2022 Date	

**ANNUAL
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311 and 312

STATEMENT INFORMATION

Name as shown on return:

Vocational Visions

FEIN

95-2972669

FORM RRF-1: PART B, LINE 5- GOVERNMENT FUNDING:

DEPARTMENT OF DISABILITY-HOME & COMMUNITY BASED SERVICES, 1215 O ST,
SACRAMENTO, CA 95814: \$76,526 VEHICLE DONATION, \$30,230 GRANT.

VOCATIONAL VISIONS
Financial Statements
June 30, 2022
(With Independent Auditors' Report Thereon)



VOCATIONAL VISIONS

Financial Statements

June 30, 2022

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To the Board of Directors of
Vocational Visions

INDEPENDENT AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of **Vocational Visions** (a nonprofit organization), which comprise the statement of financial position as of **June 30, 2022**, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Vocational Visions as of **June 30, 2022**, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **Vocational Visions** and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Vocational Visions'** ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Vocational Visions'** internal control. Accordingly, no such opinion is expressed.

To the Board of Directors of
Vocational Visions

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Vocational Visions'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Gruber and Lopez, Inc.

Gruber and Lopez, Inc.

Newport Beach, CA
September 29, 2022

VOCATIONAL VISIONS
Statement of Financial Position
June 30, 2022

Assets

Current assets:	
Cash and cash equivalents	\$ 2,426,084
Investments	385,574
Accounts receivable, net (Note 2)	1,302,794
Prepaid expenses	<u>63,756</u>
Total current assets	<u>4,178,208</u>
Property and equipment:	
Land	998,539
Buildings	5,031,431
Furniture and fixtures	667,934
Vehicles	561,490
Less: accumulated depreciation	<u>(3,048,460)</u>
Total property and equipment, net	<u>4,210,934</u>
Other assets:	
Bond reserve fund	130,831
Deposits	<u>8,988</u>
Total other assets	<u>139,819</u>
Total assets	<u><u>\$ 8,528,961</u></u>

Liabilities and Net Assets

Current liabilities:	
Accounts payable	\$ 108,012
Accrued liabilities	469,271
Unearned revenue	21,800
PPP loan payback liability (Note 3)	775,000
Loan payable, current portion (Note 3)	<u>210,000</u>
Total current liabilities	<u>1,584,083</u>
Long-term liabilities:	
Loan payable, net of issuance cost (Note 3)	<u>2,403,108</u>
Total long-term liabilities	<u>2,403,108</u>
Total liabilities	<u>3,987,191</u>
Net assets (Note 5):	
With donor restrictions	-
Without donor restrictions - undesignated	<u>4,541,770</u>
Total net assets	<u>4,541,770</u>
Total liabilities and net assets	<u><u>\$ 8,528,961</u></u>

See accompanying notes to financial statements

VOCATIONAL VISIONS
Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Operating activities:			
Support and revenue:			
Contributions - governments grants	\$ 109,627	-	109,627
Contributions - other	80,307	-	80,307
Rehabilitation and fee income (Note 10)	7,536,158	-	7,536,158
Customer fees - offsite (Note 10)	376,796	-	376,796
Transportation fees (Note 10)	112,839	-	112,839
Program income	29,133	-	29,133
Membership dues (Note 10)	34,545	-	34,545
Donated equipment (Note 6)	42,738	-	42,738
	<hr/>	<hr/>	<hr/>
Subtotal	8,322,143	-	8,322,143
Net assets released from restrictions (Note 5)	<hr/> -	<hr/> -	<hr/> -
Total support and revenue	<hr/> 8,322,143	<hr/> -	<hr/> 8,322,143
 Expenses:			
Program services	6,805,387	-	6,805,387
Support services:			
Management, general and administrative	605,616	-	605,616
Fundraising	129,313	-	129,313
	<hr/>	<hr/>	<hr/>
Total expenses	7,540,316	-	7,540,316
	<hr/>	<hr/>	<hr/>
Change in net assets from operations	781,827	-	781,827
 Non-operating activities:			
Investment income	1,203	-	1,203
	<hr/>	<hr/>	<hr/>
Total non-operating activities	1,203	-	1,203
	<hr/>	<hr/>	<hr/>
Change in net assets	783,030	-	783,030
Net assets beginning of year	3,758,740	-	3,758,740
	<hr/>	<hr/>	<hr/>
Net assets at end of year	\$ 4,541,770	-	4,541,770
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements.

VOCATIONAL VISIONS
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services				Support Services			
	Employment Support	Activities Support	Social Activities	Total Program	Management, General and Administrative	Fundraising	Total Support	Totals
Salaries and benefits - staff	\$ 778,790	3,413,559	51,207	4,243,556	409,276	96,297	505,573	4,749,129
Salaries and benefits - clients	233,017	25,032	1,884	259,933	-	-	-	259,933
Payroll taxes	114,604	393,759	4,163	512,526	54,620	6,835	61,455	573,981
Transportation and travel	17,706	347,990	-	365,696	3,288	-	3,288	368,984
Contract labor	1,037	6,602	105	7,744	256	80	336	8,080
Dues and subscriptions	2,579	7,564	-	10,143	3,603	-	3,603	13,746
Insurance	89,516	258,381	-	347,897	38,741	-	38,741	386,638
Interest	13,961	40,527	-	54,488	6,054	-	6,054	60,542
Mileage reimbursement	40,897	2,746	172	43,815	291	28	319	44,134
Miscellaneous	7,387	23,148	-	30,535	5,797	-	5,797	36,332
Office supplies	6,570	21,391	-	27,961	11,171	2,828	13,999	41,960
Professional fees	23,156	74,223	20	97,399	19,430	84	19,514	116,913
Repairs & maintenance	36,032	176,445	-	212,477	12,503	-	12,503	224,980
Supplies	21,962	67,635	14,804	104,401	1,733	33	1,766	106,167
Telephone and internet	25,968	98,955	286	125,209	9,692	16,722	26,414	151,623
Utilities	13,176	61,545	-	74,721	3,876	-	3,876	78,597
Depreciation	34,335	214,858	90	249,283	12,970	1,680	14,650	263,933
Amortization - interest expense	3,108	8,996	-	12,104	1,345	-	1,345	13,449
Marketing and advertising	-	-	10	10	9,927	4,726	14,653	14,663
Bad debt	-	14,495	-	14,495	-	-	-	14,495
COVID related costs	4,019	6,975	-	10,994	1,043	-	1,043	12,037
Total expenses per statement of activities	<u>\$ 1,467,820</u>	<u>5,264,826</u>	<u>72,741</u>	<u>6,805,387</u>	<u>605,616</u>	<u>129,313</u>	<u>734,929</u>	<u>7,540,316</u>

See accompanying notes to financial statements.

VOCATIONAL VISIONS
Statement of Cash Flows
Year Ended June 30, 2022

Cash flows from operating activities:	
Change in net assets	\$ 783,030
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:	
Depreciation	263,933
Amortization - interest expense	13,449
In-kind	42,738
Decrease (increase) in accounts receivable	(131,370)
Decrease (increase) in prepaid expenses	(5,823)
Decrease (increase) in prepaid mortgage insurance	-
Decrease (increase) in deposits	40,458
(Decrease) increase in accounts payable and accrued liabilities	47,347
(Decrease) increase in unearned revenues	<u>21,800</u>
Net cash provided by (used for) operating activities	<u>\$ 1,075,562</u>
Cash flows from investing activities:	
Purchase of equipment	(368,594)
Purchase of investments	<u>(6,592)</u>
Net cash provided by (used for) investing activities	<u>(375,186)</u>
Cash flows from financing activities:	
Payment on bonds payable	(189,895)
Bond reserve fund	<u>(84)</u>
Net cash provided by (used for) financing activities	<u>(189,979)</u>
Increase (decrease) in cash and cash equivalents	510,397
Cash and cash equivalents at beginning of year	<u>1,915,687</u>
Cash and cash equivalents at end of year	<u><u>\$ 2,426,084</u></u>
<u>Supplemental disclosures of noncash investing and capital related financing activities:</u>	
For the year ended June 30, 2022, \$42,738 in property and equipment was donated.	
<u>Supplemental disclosure of cash flow information:</u>	
Cash paid for interest expense	<u><u>\$ 60,542</u></u>

See accompanying notes to financial statements.

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Nature of Operations

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

DTAC Activity Programs – Provides employment, volunteer, paid internship opportunities along with community based activities to develop communication, socialization, and leisure skills.

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

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

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

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

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

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

Financial Statement Presentation

In accordance with Financial Accounting Standards Board (FASB) *Accounting Standards Update (ASU) 2016-14 Not for Profit Entities [Topic 958]- Presentation of Financial Statements of Not-For Profit Entities*, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (continued)

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Cash and Cash Equivalents

The Organization considers all unrestricted short-term investments with an original maturity of three (3) months or less to be cash equivalents. Cash and cash equivalents consist of deposits.

Concentration of Credit Risk

The Organization maintains cash deposits with various financial institutions to limit its credit risk exposure to any one financial institution. The balance is insured by the Federal Deposit Insurance Corporation up to \$250,000. Cash deposits may exceed federally insured limits at times during the year. At June 30, 2022 banks accounts exceeded insurance limits by \$1,765,149. The Organization has not experienced any losses in such account and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Property and Equipment

Fixed assets are stated at cost or, if donated, at the approximate fair value on the date of donation. Contributed property with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions. Major renewals and betterments over \$1,000 are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building and improvements	10-20 years
Production equipment	5-7 years
Office furniture and equipment	5-7 years
Vehicles	5-10 years
Computer equipment	5-7 years

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment of Long-Lived Assets

The Organization evaluates long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the estimated future cash flows (undiscounted and without interest charges) from the use of an asset are less than the carrying value, a write-down would be recorded to reduce the related asset to its estimated fair value. As of June 30, 2022, the Organization did not identify any material impairment of its long-lived assets.

Contributions and Support

In accordance with ASC 958, unconditional contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Unconditional contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other unconditional donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Conditional contributions are recognized when the conditions on which they depend are substantially met.

In accordance with ASU 2014-09 Revenue from Contracts with Customers (ASC 606), service fees revenues are classified as exchange transactions and are recognized as performance obligations are satisfied based on the amount of the transaction price that is allocated to those performance obligations (i.e. based on progress billings on completed portions of services which are primarily less than a year). The Organization determined that the transaction price with its clients include fixed consideration as it relates to vocation, economic, and social services provided.

Contributions Receivable

Unconditional contributions receivable that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Conditional promises to give are not included as support revenue until the conditions are met.

Use of Estimates

The preparation of financial statements requires the Organization to make estimates and assumptions that affect the reported amounts of assets and disclosures of contingent assets and liabilities, and the reported revenue and expenses. Actual results may differ from those estimates.

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status

The Organization is a tax-exempt organization under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d) and files all federal and state information returns required by law. The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending in years 2021, 2020, and 2019 are subject to examination by the IRS, generally for three years after they were filed.

Accrued Vacation

The Organization's policy is to record accumulated vacation and personal time when earned. As of June 30, 2022, the accrued vacation and personal time liability was \$261,528.

Investments

As of June 30, 2022, the Organization owns various certificates of deposit which totaled \$176,519 and are carried at cost. The certificates mature between August 2022 and December 2022 at rates of interest that range between 1.65% and 2.27% per annum. Because the terms of the certificates are greater than three months, they are not included by the Organization as cash equivalents for purposes of the statement of cash flows. Other investments of \$190,753 and \$18,302 consist of municipal bonds and money market funds, respectively, which are carried at fair value and categorized as Level 1 as noted below.

Fair Value Measurements

Financial assets and liabilities are recorded at their fair market value in accordance with ASC 820, *Fair Value Measurements*. This standard defines fair value and establishes a hierarchy for reporting the reliability of input measurements used to assess fair value for all assets and liabilities. ASC 820 defines fair value as the selling price that would be received for an asset, or paid to transfer a liability, in the principal or most advantageous market on the measurement date. The hierarchy prioritizes fair value measurements based on the types of inputs used in the valuation technique. The inputs are categorized in the following levels:

- Level 1 – Observable inputs such as quoted prices in active markets for identical assets or liabilities.
- Level 2 – Directly or indirectly observable input for quoted and other than quoted prices for identical or similar assets and liabilities in active or non-active markets. The organizations investments consist primarily of Certificates of Deposit and are considered level 2.
- Level 3 – Unobservable inputs not corroborated by market data therefore requiring the entity to use the best information available in the circumstances, including the entity's own data.

Certain financial instruments are carried at cost on the balance sheet which approximates fair value because of the short-term nature of these financial instruments and hence, are not categorized. These instruments include cash and cash equivalents, receivables, prepaid expenses, other assets, accounts payable, accrued expenses, and long-term debt.

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The allocations between program and supporting services benefited are determined by management on an equitable basis. All allocations for program and supporting services are based on time and effort, except for facilities rent and repairs and maintenance which are based on square footage.

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing program services and interest and deposits. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

NOTE 2 - ACCOUNTS RECEIVABLE

Accounts receivable represent amounts billed for program services that have not yet been collected. Management determines allowances for doubtful account receivable based on historical write-off experiences, current economic trends, and the ability to pay outstanding balances. A \$10,000 allowance for doubtful accounts was provided for at June 30, 2022.

NOTE 3 - LONG-TERM DEBT

Payroll Protection Program Loan Payable

In May 2020, the Organization applied and was granted a Paycheck Protection Program (PPP) loan from the Small Business Association (SBA) in the amount of \$1,284,935. In fiscal year June 30, 2021, the Organization had spent \$1,284,935 of the PPP loan on qualifying costs and recognized the loan as forgiven. Final approval of the loan forgiveness was granted by the Small Business Administration in December 2020. However, after the loan was forgiven by the SBA, the California Department of Developmental Services published documentation in February 2021 requiring providers that were reimbursed for absence billing by the Regional Center (between March 17, 2020 and August 31, 2020) would be required to pay back that portion of the PPP Loan that was forgiven covering that period minus an allowances for utility and mortgage interest expenses. Hence, as of June 30, 2022 a PPP loan payback liability was recorded on the statement of financial position in the amount of \$775,000 representing the amount owed back to the Regional Center based on the guidance received from California Department of Developmental Services.

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 - LONG-TERM DEBT (Continued)

Series A and B Revenue Bonds

In November 2020, the California Municipal Financing Authority (CMFA) issued \$3,165,000 of variable rate Series 2020A revenue bonds and \$35,000 Series 2020B revenue bonds on behalf of Vocational Visions to refund the 2010 Series A revenue bonds. CMFA used most of the proceeds of the bonds to pay off the outstanding balance of the prior trust deed note (\$1,519,342). In addition, portions of the proceeds were deposited into a bond reserve fund, used to pay the cost of issuing the bonds, to pay mortgage insurance, and to finance building repairs. The bonds issuance costs (which also includes prepaid mortgage insurance) are being amortized using the straight line method over the life of the bonds and are recorded as amortized interest expense in the statement of activities. Interest is payable monthly at a variable rate of 2% to 2.5% on the Serie A and 1.5% on the Series B, respectively, principal due annually in varying amounts through July 2035 for the Series A and July 2023 for the Series B; collateralized by a deed of trust on land and buildings. The bond agreement contains certain financial covenants and conditions. As of June 30, 2022, management believes the Organization was in compliance with the financial covenants and conditions. The total outstanding bonds payable as of June 30, 2022 was \$2,873,750. Scheduled principal payments on notes payable are as follows:

<u>Year ending June 30,:</u>	<u>Totals</u>
2023	\$ 210,000
2024	200,000
2025	205,000
2026	210,000
2027	215,000
Thereafter	<u>1,833,750</u>
Totals	<u>2,873,750</u>
Less current portion	<u>(210,000)</u>
Long-term portion	2,663,750
Less issuance costs	<u>(260,642)</u>
Long-term portion, net	<u>\$ 2,403,108</u>

NOTE 4 - LEASE OBLIGATIONS

Year ending December 31,:

Totals future minimum lease payments	\$ 362,897
--------------------------------------	------------

None \$ -

NOTE 6 - DONATED SERVICES AND SUPPLIES

- 13 -

VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - CONTINGENCIES

The Organization receives a substantial portion of its revenues from government grants and contracts, all of which are subject to audit by the government. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

The Organization's operations may be affected by the recent and ongoing outbreak of COVID-19, which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, possible effects may include, but are not limited to, a reduction in contributions and rehabilitation fees which could have an impact on their operating results. There is uncertainty as to the severity and longevity of the outbreak and management is in the process of evaluating the impact on the organization and its financial statements. However, management believes the pandemic will not have a material effect on its operations due to recent receipt of additional funding, as well as, forgiveness of the PPP loan described in Note 3 above. Hence, no corresponding adjustment has been made to these financial statements.

The Organization is subject to legal proceedings, claims, and assessments which arise in the ordinary course of its business. In the opinion of management, the amount of ultimate liability with respect to these actions, should they occur, will not materially affect the Organization's financial statements.

NOTE 8 - LINE OF CREDIT

The Organization has a revolving line of credit arrangement, originally dated September 19, 2002, with Pacific Western Bank (the Bank) and renewed in February 2022. Borrowing under the line is due on demand or, if no demand is made, on February 5, 2023 with maximum borrowings of \$200,000. Borrowings bear interest (payable monthly) at 1.0% over the Bank's Base Rate (currently 4%), but not less than 5% and are collateralized by a security in all of the Organization's tangible and intangible personal property. Management believes the Organization was in compliance with the various covenants and conditions of the line of credit agreement as of June 30, 2022. There were no outstanding balances on the line of credit as of June 30, 2022 and no borrowings were made during the years ended June 30, 2022.

The Organization has another line of credit with Edward Jones bank in the amount of \$120,709 with and interest rate of 6.5% and no outstanding balance as of June 30, 2022.

**VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 - AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets at June 30, 2022:

Financial assets at year end:

Cash and cash equivalents	\$2,426,084
Investments	385,574
Accounts receivable, net	<u>1,302,794</u>
Total financial assets	<u>4,114,452</u>

Less amounts not available
to be used within 1 year:

Net assets with donor restrictions	(-)
Less net assets with purpose restrictions to be met within one year	<u>(-)</u>
Subtotal	<u>-</u>

Financial assets available to meet
general expenses over the next
12 months:

\$4,114,452

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$1.9M). As part of its liquidity plan, the Organization invests excess cash in short-term certificates of deposit, money market savings, and municipal bonds. The Organization also has a \$100,000 line of credit available to meet cash flow needs.

NOTE 10 - REVENUES FROM CONTRACTS WITH CUSTOMERS

The Organization's revenues from contracts with customers are generated from rehabilitation fees and other service fee income, as well as, member dues all of which do not create an asset with an alternative use for the Organization.

Revenue derived from service fees consists of providing vocational, economic, and social services to clients. Payment is made after the service is provided. As a result, revenue is recognized at a point in time, after the service is provided and when payment is received.

Membership dues revenue are recognized over the membership and registration periods, which are generally one year. The performance obligation consists of providing members access to the Clubhouse activities (parties, discos, movie night, karaoke, etc.) for \$50 month and is recognized ratably as services are simultaneously received and consumed by the members.

In summary, revenue is disaggregated by timing of satisfaction of performance obligations. For the year ended June 30, 2022, performance obligations were satisfied as follows:

**VOCATIONAL VISIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 - REVENUES FROM CONTRACTS WITH CUSTOMERS

At a point in time:	
Rehabilitation fees	\$7,536,158
Customer fees - offsite	376,796
Transportation fees	<u>112,839</u>
	8,025,793
Overtime:	
Member dues	<u>34,545</u>
Total revenues from contracts	<u><u>\$8,060,338</u></u>

The Organization's revenues from contracts with customers are generated from rehabilitation fees and other service fee income, as well as, member dues all of which do not create an asset with an alternative use for the Organization.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 29, 2022, the date the financial statements were available to be issued.