



CITY OF RANCHO SANTA MARGARITA 2024-2025 COMMUNITY DEVELOPMENT BLOCK GRANT PUBLIC SERVICE GRANT APPLICATION

APPLICATION DUE DATE - 3:00 PM JANUARY 26, 2024

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.

DO NOT MODIFY THE APPLICATION FORM

Organization Legal Name: Age Well Senior Services, Inc.

Proposed Program Name: Meals on Wheels

CDBG Amount Requested: \$4,500

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

SUBMIT THE FOLLOWING MATERIALS AS PDF FILES ON A USB DATA STORAGE DEVICE (NO CD-ROMs)

- 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)

Do not submit testimonials, letters of support, or program literature.

APPLICANT GENERAL INFORMATION

A. Organization Legal Name: Age Well Senior Services, Inc.

B. Mailing Address: 23101 Lake Center Drive, Suite 325, Lake Forest, CA 92630

C. Proposed Program Name: Meals on Wheels

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, Census Tract/Block Group, etc.): Throughout Rancho Santa Margarita

H. Person to contact regarding this application:

Name: Jeff Hamaker Email Address: jhamaker@myagewell.org

Telephone: 949.382.6078 Fax: 949.855.8025

I. Federal Tax ID Number: 93-1163563 UEI Number: MFFWXC2N2JA4

J. Organization officials that will execute the grant agreement (2 required):

Name: Steve Moyer Title: CEO

Name: Jaclyn Svensson Title: VP Communications & Operations

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. The Age Well Meals on Wheels program delivers three nutritious meals each weekday to the homes of RSM seniors who are at risk of food insecurity, are homebound, and/or are isolated in their homes. The program provides breakfast, a hot lunch, and a cold sandwich or frozen meal for the evening. The program is an essential safety net for vulnerable seniors, helping them remain self-sufficient, and preserving their independence and dignity. Last year (FY22-23) our Meals on Wheels program delivered 456,237 meals to 1,500 participants, including 13,839 meals for 47 RSM seniors. All meals are individually packaged and are prepared with high food safety standards. Volunteers distribute meals from the Dorothy Visser Senior Center directly to the homes of participating seniors starting at about 10:30 am each weekday. Seniors participate for varied lengths of time depending on their need. Although contributions are encouraged, meals are provided free of charge to participating seniors. Age Well serves south Orange County residents who are age 60 and over. Many of the seniors we serve are isolated, homebound, and have multiple health issues. Many do not drive, cannot stand for long periods, have vision problems, or lack muscle strength required to prepare meals. With very few exceptions they are low or very low income. About two-thirds are women. The median age is 82 years. A 2022 Feeding America report states that 9 percent of seniors in our metro area were food insecure in 2020, meaning they have limited access to enough food due to lack of money. This suggests that nearly 750 RSM seniors may be food insecure. 70% of Age Well respondents to Age Well's 2023 participant survey say they would not have enough food to eat if the program was not available. They also say the MOW program helps them live independently in their own homes (85%), helps them manage health conditions (85%), and helps improve their physical health (74%). In addition to healthy food, regular visits from volunteers provide safety checks and alleviate isolation.

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. We are not aware of other agencies that provide home-delivered meals to seniors in Rancho Santa Margarita.

C. Provide the following information regarding the anticipated number of individuals to be served by the proposed program between **7/1/2024 and 6/30/2025**:

1. How many unduplicated individuals will benefit from the proposed activity **regardless of City of residence?** 1,500 Individuals
2. How many unduplicated RSM residents will the proposed activity assist? 45 Individuals
3. How many unduplicated lower-income RSM residents will the proposed activity assist with the requested CDBG funds? 45 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	<i>Phone Referrals</i>
50	<i>Education / Outreach (community presentations, distribution of flyers, pamphlets, etc.)</i>
10	<i>Counseling Services</i>
5	<i>Direct Assistance (rental, transitional housing, legal services, emergency shelter, etc.)</i>
85	TOTAL

PROPOSED PERFORMANCE PLAN	
RSM Residents	Type of Service Provided
45	Home-delivered meals
45	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 people with disabilities.
- 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. Outcome: nutritional needs of seniors are met, enabling them to live independently in their own homes. Age Well invites participants to complete an annual survey to evaluate the Meals on Wheels program. Survey results overwhelmingly support the quality and effectiveness of the program, with seniors saying the food tastes good (87%), provides the nutrition they need (91%), and helps them live independently in their own homes (85%). We also receive informal feedback from participants that may be used to evaluate program or menu changes

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. Age Well has developed a highly effective Meals on Wheels program during our four decades of service to South Orange County seniors. Age Well personnel who handle food are required to have a ServSafe certification. Each meals distribution site has two employees onsite daily who are ServSafe Manager certified. Age Well personnel are thoroughly trained on company policies, elder abuse awareness, information security, drug-free workplace policies, using de-escalation techniques with agitated seniors, dementia & disability awareness, and more. Our registered Dietician (RD), Chris Hernandez, has a 6-year career in nutrition. Chris provides training on food handling and food safety procedures. Many Age Well staff are bilingual.

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
Rancho Santa Margarita	2023	\$5,000	Care Management
Rancho Santa Margarita	2022	\$3,760	Care Management
Rancho Santa Margarita	2021	\$20,000	Meals on Wheels

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
County of Orange	Title III	\$194,621
City of Newport Beach	CDBG	\$30,000
City of Aliso Viejo	CDBG	\$16,125

E. Will volunteers, donated goods/services, and/or fundraising activities be used to supplement the proposed program? Yes No Summarize these efforts. Meals on Wheels is a volunteer-driven service that provides healthy meals to RSM seniors who are homebound and unable to prepare meals. Volunteers generously use their own vehicles and fuel to distribute meals from senior centers directly to the homes of seniors each weekday morning.

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. _____

4. PROGRAM INFORMATION AND BUDGET

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

1. 2024-2025 CDBG Grant Funds Requested:	<u>\$4,500</u>
2. Total 2024-2025 Program Budget:	<u>\$2,746,111</u>
3. Total 2024-2025 Budget for <u>all programs offered by your agency</u> :	<u>\$7,821,747</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.) City of RSM funds will be used to support the food costs of Meals on Wheels delivered to senior residents of RSM. At an estimated food cost of \$3 per meal, the requested CDBG funds would provide 1,500 meals. Age Well will provide documentation of food expenses incurred with each quarterly report. CDBG funds will not be used to support personnel costs. Funds will not support administrative or fundraising costs, which together constitute 9 percent of agency expenses

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:

1

Part-Time staff:

Contract staff:

Program volunteers:

40

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 Seniors age 62+

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 **Age Well Senior Services, Inc.** ("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: Steve Moyer

Title: CEO

ORIGINAL SIGNATURE ON FILE

1/24/24

Signature

Date

ATTACHMENT A
PROPOSED 2024-2025 PROGRAM BUDGET

BUDGET CATEGORY	CDBG FUNDS	OTHER FUNDS	TOTAL FUNDS
Agency Administration Staff Salaries & Benefits	\$	\$127,040.00	\$127,040.00
Program Staff Salaries & Benefits	\$	\$782,762.00	\$782,762.00
Program Supplies	\$	\$80,000.00	\$80,000.00
Rent/Lease	\$	\$20,000.00	\$20,000.00
Communications	\$	\$	\$
Utilities	\$	\$10,000.00	\$10,000.00
Insurance	\$	\$	\$
Professional Services (Specify)	\$	\$102,000.00	\$102,000.00
Other (Specify) FOOD	\$4,500.00	\$1,581,791.00	\$1,586,291.00
Other (Specify)	\$	\$38,018.00	\$38,018.00
Other (Specify)	\$	\$	\$
Other (Specify)	\$	\$	\$
TOTAL	\$4,500.00	\$2,741,611.00	\$2,746,111.00

List Source of "Other" Program Funds

SOURCE OF OTHER PROGRAM FUNDS	AMOUNT OF OTHER PROGRAM FUNDS	ARE FUNDS ALREADY SECURED VIA CONTRACT?
County of Orange Title III	\$1,897,842	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Cities	\$90,500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Fundraising	\$507,769	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Project Income	\$250,000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
TOTAL	\$2,746,111	

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
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%

PROGRAM CONTRACT STAFF

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

CINCINNATI OH 45999-0038

In reply refer to: 0248188074
Feb. 14, 2017 LTR 4168C 0
93-1163563 000000 00

00016124
BODC: TE

AGE WELL SENIOR SERVICES INC
% DR MARILYN L DITTY EX DIR
24461 RIDGE ROUTE DR STE 220
LAGUNA HILLS CA 92653

9837

Employer ID Number: 93-1163563
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Feb. 03, 2017, regarding your tax-exempt status.

We issued you a determination letter in October 1999, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Age Well®

Orange County's partner in aging

Age Well Senior Services, Inc. Board of Directors 2023-2024

Brent Lauer, President
CEO, LBC Irwin-Titan Materials
17859 Santiago Blvd., Suite C
Villa Park, CA 92867
blauer@titan-materials.com

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joewmcknight@gmail.com

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CPA, Retired
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smoyer@myagewell.org

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

OMB No. 1545-0047

2021Open to Public
Inspection

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

► Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990 and its instructions is at www.irs.gov/form990.**A For the 2021 calendar year, or tax year beginning**

07/01/2021 and ending

06/30/2022

B Check if applicable:	C Name of organization AGE WELL SENIOR SERVICES, INC. Doing Business As Number and street (or P.O. box if mail is not delivered to street address) 23101 LAKE CENTER DRIVE Room/suite 325 City or town, state or province, country, and ZIP or foreign postal code LAKE FOREST, CA 92630			D Employer identification number 93-1163563
Address change				E Telephone number (949) 855-8033
Name change				
Initial return				
Terminated				
Amended return				
Application pending				
F Name and address of principal officer: STEVE MOYER 23101 LAKE CENTER DRIVE SUITE, LAKE FOREST, CA 92630				G Gross receipts \$ 8,969,624.
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				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 checked="" type="checkbox"/> No If "No," attach a list. (see instructions)
J Website: ► MYAGEWELL.ORG				H(c) Group exemption number ►
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: 1995 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROMOTE, ADVOCATE & IMPROVE THE QUALITY OF LIFE, DIGNITY & INDEPENDENCE OF THE ELDERLY.		
	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	10
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	90
	6 Total number of volunteers (estimate if necessary)	6	550
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	NONE
b Net unrelated business taxable income from Form 990-T, line 34	7b	NONE	

Revenue	8 Contributions and grants (Part VIII, line 1h)	25,793,594.	Current Year
	9 Program service revenue (Part VIII, line 2g)	NONE	7,832,160.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	30,688.	369,268.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,183.	151,896.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,825,465.	8,383,107.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		NONE
	14 Benefits paid to or for members (Part IX, column (A), line 4)		NONE

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PUBLIC INSPECTION

Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,415,137.	3,044,096.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		NONE
	b Total fundraising expenses (Part IX, column (D), line 25) ► 211,205.		NONE
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	14,661,354.	4,371,064.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	17,076,491.	7,415,160.
	19 Revenue less expenses. Subtract line 18 from line 12	8,748,974.	967,947.

Net Assets or Fund Balances	20 Total assets (Part X, line 16)	12,648,554.	End of Year
	21 Total liabilities (Part X, line 26)	2,482,899.	12,253,539.
	22 Net assets or fund balances. Subtract line 21 from line 20	10,165,655.	2,531,508.
		10,165,655.	9,722,031.

Part II Signature Block

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

Sign Here	► Signature of officer	03/15/2023
	► STEVE MOYER	Date
	Type or print name and title	CEO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	RICHARD L RUVELSON	RICHARD L RUVELSON	03/15/2023		P00234075
	Firm's name ► WITHUMSMITH+BROWN, PC		Firm's EIN ► 22-2027092		
Firm's address ► 100 SPECTRUM CENTER DRIVE, STE 1000 IRVINE, CA 92618		Phone no.	949-261-2808		

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 AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III X1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes X No

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

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

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

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

4a (Code: _____) (Expenses \$ 4,026,435. including grants of \$ _____) (Revenue \$ _____)

TITLE III CONGREGATE MEALS/HOME-DELIVERED MEALS: SERVED 464,282

HOME-DELIVERED MEALS TO 882 SENIORS/ELDERLY AND 53,609 CONGREGATE

MEALS TO 881 SENIORS AT 10 DIFFERENT LOCATIONS THROUGHOUT SOUTH

ORANGE COUNTY (CONGREGATE SITES SHUT DOWN ALL FISCAL YEAR DUE TO

COVID).

4b (Code: _____) (Expenses \$ 1,846,806. including grants of \$ _____) (Revenue \$ 29,783.)

TRANSPORTATION SERVICES: PROVIDED TRANSPORTATION TO 36,508 MEDICAL

APPOINTMENTS, ADULT DAY SERVICES, AND SENIOR CENTERS TO 508

CLIENTS.

4c (Code: _____) (Expenses \$ 365,019. including grants of \$ _____) (Revenue \$ _____)

CASE MANAGEMENT: PROVIDED 2,281 HOURS OF CASE MANAGEMENT AND 2,145

HOURS OF IN-HOME SUPPORTIVE SERVICES TO 369 ELDERLY THROUGH THE

CASE MANAGEMENT PROGRAM.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 299,132. including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► 6,537,392.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
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		
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		
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		
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		
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		
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		
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		
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		
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		
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		
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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		
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		
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		
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
14a Did the organization maintain an office, employees, or agents outside of the United States?		
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		
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		
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		
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		
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		
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		
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II.	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	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	1a	16
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	NONE
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	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	90			
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).	7a	X			
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?	7b				
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d				
d If "Yes," indicate the number of Forms 8282 filed during the year	7e	X			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g				
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h				
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8				
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?	9a				
9 Sponsoring organizations maintaining donor advised funds.	9b				
10 Section 501(c)(7) organizations. Enter:	10a				
a Initiation fees and capital contributions included on Part VIII, line 12	10b				
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities					
11 Section 501(c)(12) organizations. Enter:	11a				
a Gross income from members or shareholders	11b				
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)					
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12b				
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year					
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	13a				
a Is the organization licensed to issue qualified health plans in more than one state?					
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?	14b	X			
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O					
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X			
If "Yes," see the instructions and file Form 4720, Schedule N.					
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X			
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? If "Yes," complete Form 6069.	17				

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10
	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.	1b	10
b	Enter the number of voting members included on line 1a, above, who are independent.	2	<input checked="" type="checkbox"/>
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	3	<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	4	<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	5	<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	6	<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?	7a	<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7b	<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	8a	<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8b	<input checked="" type="checkbox"/>
a	The governing body?	9	<input checked="" type="checkbox"/>
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a	<input checked="" type="checkbox"/>
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	<input checked="" type="checkbox"/>
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	<input checked="" type="checkbox"/>
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	13	<input checked="" type="checkbox"/>
13	Did the organization have a written whistleblower policy?	14	<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?	15a	<input checked="" type="checkbox"/>
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?	15b	<input checked="" type="checkbox"/>
a	The organization's CEO, Executive Director, or top management official	16a	<input checked="" type="checkbox"/>
b	Other officers or key employees of the organization	16b	
	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?		
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?		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► CA,
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
	<input checked="" type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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 ► MATTHEW OZUROVICH 24461 RIDGE ROUTE DR., SUITE 220 LAGUNA HILLS, CA 92653

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.s

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) STEVE MOYER	40.00									
CEO	NONE		X					259,599.	NONE	8,584.
(2) JACI SVENSSON	40.00			X				101,135.	NONE	8,450.
VP OF OPERATIONS	NONE									
(3) MARLENE BRIDGES	1.00									
PRESIDENT	NONE	X	X					NONE	NONE	NONE
(4) BRENT LAUER	1.00									
VICE PRESIDENT	NONE	X	X					NONE	NONE	NONE
(5) RAY CHICOINE	1.00									
SECRETARY	NONE	X	X					NONE	NONE	NONE
(6) TED SANDERS	1.00									
TREASURER	NONE	X	X					NONE	NONE	NONE
(7) ANNA T. BOYCE	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(8) BOB BATES	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(9) JAN GAMEROZ	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(10) JOSEPH MCKNIGHT	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(11) ROB SCHAEFFER	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(12) BOB STEGNER	1.00									
BOARD MEMBER	NONE	X						NONE	NONE	NONE
(13) MARILYN DITTY	1.00									
FOUNDER EMERITUS DECEASED 10/2	NONE		X					NONE	NONE	NONE
(14)										

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

1b Sub-total	►	360,734.	NONE	17,034.
c Total from continuation sheets to Part VII, Section A	►	NONE	NONE	NONE
d Total (add lines 1b and 1c)	►	360,734.	NONE	17,034.

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 ► 2

Yes No

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual 3 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 5 X

Section B. Independent Contractors

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

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				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e	5,500,386.			
f All other contributions, gifts, grants, and similar amounts not included above	1f	2,331,774.			
g Noncash contributions included in lines 1a-1f	1g	\$ 416,277.			
h Total. Add lines 1a-1f		7,832,160.			
Program Service Revenue		Business Code			
2a TRANSPORTATION SERVICES		480000	29,783.	29,783.	
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f		29,783.			
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)			296,409.		296,409.
4 Income from investment of tax-exempt bond proceeds			NONE		
5 Royalties			NONE		
6a Gross rents	(i) Real 6a	8,900.			
b Less: rental expenses	6b				
c Rental income or (loss)	6c	8,900.	NONE		
d Net rental income or (loss)			8,900.		8,900.
7a Gross amount from sales of assets other than inventory	(i) Securities 7a	659,376.			
b Less: cost or other basis and sales expenses	7b	586,517.			
c Gain or (loss)	7c	72,859.			
d Net gain or (loss)			72,859.		72,859.
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
b Less: direct expenses	8a		NONE		
c Net income or (loss) from fundraising events	8b		NONE		
9a Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses	9a		NONE		
c Net income or (loss) from gaming activities	9b		NONE		
10a Gross sales of inventory, less returns and allowances					
b Less: cost of goods sold	10a		NONE		
c Net income or (loss) from sales of inventory	10b		NONE		
11a INSURANCE PROCEEDS	Business Code				
b OTHER INCOME	900099	142,362.			142,362.
c	900099	634.			634.
d All other revenue					
e Total. Add lines 11a-11d		142,996.			
12 Total revenue. See instructions		8,383,107.	29,783.		521,164.

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	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	NONE			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	392,990.	369,409.	444.	23,137.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	2,171,161.	2,083,811.		87,350.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	NONE			
9 Other employee benefits	193,031.	173,728.	15,442.	3,861.
10 Payroll taxes	286,914.	244,950.	28,992.	12,972.
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	113,351.		113,351.	
c Accounting	34,520.	28,800.	5,720.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17.	NONE			
f Investment management fees	86,835.		86,835.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	516,714.	366,137.	94,721.	55,856.
12 Advertising and promotion	19,048.	1,690.	4,700.	12,658.
13 Office expenses	11,310.	6,578.	4,732.	
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	80,684.	31,838.	48,846.	
17 Travel	4,343.	4,304.	39.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	3,287.		3,287.	
20 Interest	76,904.		76,904.	
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	66,084.	55,455.	10,629.	
23 Insurance	139,963.	92,877.	47,086.	
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 FOOD	2,302,028.	2,260,988.	41,040.	
b PROGRAM SUPPLIES	272,985.	200,184.	58,038.	14,763.
c VEHICLE OPERATION	286,492.	286,492.		
d REPAIRS & MAINTENANCE	250,008.	249,427.	581.	
e All other expenses	106,508.	80,724.	25,176.	608.
25 Total functional expenses. Add lines 1 through 24e	7,415,160.	6,537,392.	666,563.	211,205.
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
	1 Cash - non-interest-bearing	948,386.	1	770,045.
	2 Savings and temporary cash investments.	NONE	2	NONE
	3 Pledges and grants receivable, net	115,000.	3	NONE
	4 Accounts receivable, net	537,769.	4	1,060,908.
	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			
	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)	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges SEE SCHEDULE O	270.	9	93,925.
Assets	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,449,061.		
	b Less: accumulated depreciation	10b 1,015,621.	10c	1,433,440.
	11 Investments - publicly traded securities	NONE	11	NONE
	12 Investments - other securities. See Part IV, line 11	9,870,962.	12	8,884,625.
	13 Investments - program-related. See Part IV, line 11	NONE	13	NONE
	14 Intangible assets	NONE	14	NONE
	15 Other assets. See Part IV, line 11	8,508.	15	10,596.
	16 Total assets. Add lines 1 through 15 (must equal line 33)	12,648,554.	16	12,253,539.
	17 Accounts payable and accrued expenses	515,832.	17	612,705.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	2,500.	19	NONE
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
Liabilities	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			
	23 Secured mortgages and notes payable to unrelated third parties	1,919,146.	23	1,918,803.
	24 Unsecured notes and loans payable to unrelated third parties	45,421.	24	NONE
	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	NONE	25	NONE
	26 Total liabilities. Add lines 17 through 25	2,482,899.	26	2,531,508.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	8,534,162.	27	8,214,002.
	28 Net assets with donor restrictions	1,631,493.	28	1,508,029.
	Organizations that do not follow FASB ASC 958, check here ► <input type="checkbox"/>			
	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	10,165,655.	32	9,722,031.
	33 Total liabilities and net assets/fund balances	12,648,554.	33	12,253,539.

Form 990 (2021)

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	8,383,107.
2 Total expenses (must equal Part IX, column (A), line 25)	2	7,415,160.
3 Revenue less expenses. Subtract line 2 from line 1	3	967,947.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,165,655.
5 Net unrealized gains (losses) on investments	5	-1,411,571.
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	
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,722,031.

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

Form 990 (2021)

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

2021Open 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

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

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 on 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						

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

Schedule A (Form 990) 2021

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01030

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

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

Section A. Public Support

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.")	7,340,259.	5,184,692.	6,804,399.	25,793,594.	7,832,160.	52,955,104.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3	7,340,259.	5,184,692.	6,804,399.	25,793,594.	7,832,160.	52,955,104.
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).						NONE
6 Public support. Subtract line 5 from line 4						52,955,104.

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	7,340,259.	5,184,692.	6,804,399.	25,793,594.	7,832,160.	52,955,104.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	8,854.	17,418.	19,326.	31,787.	305,309.	382,694.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						NONE
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			1,866.	1,183.	142,996.	146,045.
11 Total support. Add lines 7 through 10						53,483,843.
12 Gross receipts from related activities, etc. (see instructions)					12	1,183,039.
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	99.01 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.80 %
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 in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 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		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*

4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*

5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*

b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*

b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*

c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*

b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

- A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- A family member of a person described on line 11a above?
- A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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? 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.

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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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)? 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).

3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

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).

- The organization satisfied the Activities Test. Complete **line 2** below.
- The organization is the parent of each of its supported organizations. Complete **line 3** below.
- The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

	Yes	No
2a		
2b		
3a		
3b		

2 Activities Test. **Answer lines 2a and 2b below.**

- 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? 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.
- 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? 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.

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

- 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? If "Yes" or "No," provide details in **Part VI**.
- Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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			

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

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

2021

Name of the organization

Employer identification number

AGE WELL SENIOR SERVICES, INC.

93-1163563

Organization type (check one):**Filers of:**

Form 990 or 990-EZ

Section:

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

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

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	N/A	\$ 4,810,612.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
2	N/A	\$ 416,277.	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>

Name of organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

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
2	DONATED APPLE STOCKS - 700 SHARES FAIR MARKET VALUE PER SHARE \$172.3385	\$ 120,637.	01/31/2022
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	DONATED APPLE STOCKS - 2,000 SHARES FAIR MARKET VALUE PER SHARE \$147.82	\$ 295,640.	09/30/2021
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Name of organization

Employer identification number

AGE WELL SENIOR SERVICES, INC.

93-1163563

Part III *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.* Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively religious, charitable, etc., contributions of \$1,000 or less* for the year. (Enter this information once. See instructions.) ► \$ _____ Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	

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.**2021****Open to Public
Inspection**

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

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"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	
b Total acreage restricted by conservation easements	
c Number of conservation easements on a certified historic structure included in (a)	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	
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
 b Scholarly research
 c Preservation for future generations

d Loan or exchange program
 e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
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	816,673.	631,297.	513,884.	696,257.	661,874.
b Contributions		100,000.	494,625.		125,000.
c Net investment earnings, gains, and losses	-78,689.	85,376.	7,413.	4,847.	7,299.
d Grants or scholarships					
e Other expenditures for facilities and programs			384,625.	187,220.	97,916.
f Administrative expenses					
g End of year balance	737,984.	816,673.	631,297.	513,884.	696,257.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► NONE %

b Permanent endowment ► 100.0000 %

c Term endowment ► NONE %

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
3a(i)	X
3a(ii)	X
3b	

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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		245,396.		245,396.
b Buildings		1,794,089.	926,834.	867,255.
c Leasehold improvements				
d Equipment	409,576.	88,787.		320,789.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ► 1,433,440.

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) INVESTMENTS - FIDELITY	571.	FMV
(B) PACIFIC CAPITAL INVESTMENTS	8,146,070.	FMV
(C) ENDOWMENT FUNDS	737,984.	FMV
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ►	8,884,625.	

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) . ►	

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	6,884,701.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-1,411,571.
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	-1,411,571.
3	Subtract line 2e from line 1	3	8,296,272.
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	86,835.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	86,835.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	8,383,107.

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	7,328,325.
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	7,328,325.
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	86,835.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	86,835.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	7,415,160.

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.

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information (continued)

FORM 990, PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER THE

PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND

CORRESPONDING PROVISIONS OF THE CALIFORNIA REVENUE AND TAXATION STATUTE.

HOWEVER, THE ORGANIZATION IS SUBJECT TO INCOME TAXES ON ANY NET INCOME

THAT IS DERIVED FROM A TRADE OR BUSINESS, REGULARLY CARRIED ON, AND NOT

IN FURTHERANCE OF THE PURPOSES FOR WHICH IT WAS GRANTED EXEMPTION. AS A

MATTER OF COURSE, VARIOUS TAXING AUTHORITIES, INCLUDING THE INTERNAL

REVENUE SERVICE, HAVE THE AUTHORITY TO REGULARLY AUDIT THE ORGANIZATION.

THERE WERE NO TAX YEARS OPEN TO EXAMINATION BY MAJOR TAX JURISDICTIONS AS

OF JUNE 30, 2022. MANAGEMENT BELIEVES THAT THE ORGANIZATION'S TAX

POSITIONS COMPLY WITH APPLICABLE TAX LAW AND HAS ADEQUATELY PROVIDED FOR

THESE MATTERS. FURTHER, THERE ARE NO INCOME TAX RELATED PENALTIES AND

INTEREST INCLUDED IN THESE FINANCIAL STATEMENTS.

THE ORGANIZATION HAS ADOPTED THE PROVISIONS OF ACCOUNTING STANDARDS

CODIFICATION ("ASC") 740-10-05 RELATING TO ACCOUNTING AND REPORTING FOR

UNCERTAINTY IN INCOME TAXES. FOR THE ORGANIZATION, THESE PROVISIONS COULD

BE APPLICABLE TO THE INCURRENCE OF ANY UNRELATED BUSINESS INCOME

ATTRIBUTABLE TO THE ORGANIZATION.

Part XIII Supplemental Information (continued)

PART V, LINE 4:

THE PURPOSE OF THIS ENDOWMENT FUND IS TO OPERATE AND MAINTAIN THE FLORENCE SYLVESTER MEMORIAL SENIOR CENTER. CURRENTLY THE FLORENCE SYLVESTER MEMORIAL SENIOR CENTER IS FULLY OPERATIONAL AND REQUIRES FUNDING ONLY FOR DAY-TO-DAY UPKEEP AND STAFFING. TAKING ALL OF THE AFOREMENTIONED FACTORS INTO ACCOUNT, THE ORGANIZATION BELIEVES THAT THE \$737,984 BALANCE IN THE ENDOWMENT FUND AT JUNE 30, 2022 IS SUFFICIENT FUNDING TO SUBSIDIZE THE FLORENCE SYLVESTER MEMORIAL SENIOR CENTER FOR THE FORESEEABLE FUTURE.

Compensation Information

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

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

2021

**Open to Public
Inspection**

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

First-class or charter travel
 Travel for companions
 Tax indemnification and gross-up payments
 Discretionary spending account

Housing allowance or residence for personal use
 Payments for business use of personal residence
 Health or social club dues or initiation fees
 Personal services (such as maid, chauffeur, chef)

	Yes	No
1b		
2		

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

Compensation committee
 Independent compensation consultant
 Form 990 of other organizations

Written employment contract
 Compensation survey or study
 Approval by the board or compensation committee

4	X
4a	X
4b	X
4c	X

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?
b Participate in or receive payment from a supplemental nonqualified retirement plan?
c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

5a	X
5b	X

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:
a The organization?
b Any related organization?
If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:
a The organization?
b Any related organization?
If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

6a	X
6b	X
7	X
8	X
9	

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
STEVE MOYER 1 CEO	(i) 255,238.	(ii) NONE	(iii) 4,361.	(C) NONE	(D) 8,584.	(E) 268,183.	(F) NONE
2	(i)						
3	(i)						
4	(i)						
5	(i)						
6	(i)						
7	(i)						
8	(i)						
9	(i)						
10	(i)						
11	(i)						
12	(i)						
13	(i)						
14	(i)						
15	(i)						
16	(i)						

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2021

**Open to Public
Inspection**

- 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

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	2,700	416,277.	FMV
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

NONE

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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

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.

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) 2021

JSA

1E1298 1.000

3229QF XL8S

01030

34

**SCHEDULE O
(Form 990 or 990-EZ)**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 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

FORM 990, PART III, PG. 2 LINE 4D:

SENIOR CENTERS: OPERATE TWO SENIOR CENTERS AND CONTRACTS WITH OTHER SENIOR SITES FOR NUTRITIONAL AND SOCIAL SERVICES, EDUCATIONAL CLASSES THROUGH EMERITUS AND ADULT EDUCATION, PREVENTATIVE HEALTH SCREENING, ELDER CARE, CASE MANAGER NURSE, LEGAL AND TAX ASSISTANCE, INSURANCE COUNSELING, SENIOR SUPPORT GROUPS, MEDICARE COUNSELORS AND MONTHLY SURPLUS COMMODITY DISTRIBUTIONS. EMPHASIS IS ON WELLNESS AND MAINTAINING INDEPENDENCE FOR THE ELDERLY.

EXPENSES: \$299,132. INCLUDING GRANTS OF \$0. REVENUE \$0

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS REVIEWED BY THE CEO AND AUDIT COMMITTEE BEFORE BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS AND KEY EMPLOYEES ARE REQUIRED TO SUBMIT THE ACKNOWLEDGEMENT OF UNDERSTANDING AND ACCEPTANCE OF THE POLICY BY SIGNING A REPORT OF MATERIAL FACTS AND PERSONAL INTERESTS. THESE REPORTS ARE REVIEWED BY THE BOARD TO RESOLVE ANY ACTUAL OR POTENTIAL CONFLICT. JOSEPH MCKNIGHT, A BOARD MEMBER OF AGE WELL SENIOR SERVICES, INC PRESENTS A CONFLICT OF INTEREST AS HE ALSO SITS IN THE BOARD OF VINCE FERRAGAMO FAMILY SOLUTIONS.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO'S SALARY IS DETERMINED BY THE EXECUTIVE COMMITTEE. THE SALARIES OF OTHER KEY EMPLOYEES ARE DETERMINED BY THE CEO.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

Employer identification number

FORM 990, PART XII, LINE 2C:

THE AUDIT COMMITTEE'S OVERSIGHT AND SELECTION PROCESS HAS NOT CHANGED

FROM PRIOR YEAR.

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

THE PURPOSE OF THE ORGANIZATION IS TO BE A SERVICE PROVIDER, A COMMUNITY RESOURCE, A CONSUMER ADVOCATE, AND A PROMOTER OF THE GENERAL WELFARE OF SENIOR CITIZENS IN SOUTH ORANGE COUNTY, CALIFORNIA. THE ORGANIZATION'S MISSION IS TO PROMOTE, ADVOCATE & IMPROVE THE QUALITY OF LIFE, DIGNITY & INDEPENDENCE OF THE ELDERLY.

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
MATTHEW OZUROVICH 30211 AVENIDA DE LAS BANDERAS, #200 RANCHO SANTA MARGARITA, CA 92688	OUTSOURCED CFO SERVI	181,750.

Name of the organization

AGE WELL SENIOR SERVICES, INC.

Employer identification number

93-1163563

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

=====

DESCRIPTION

PREPAID EXPENSES

ENDING

BOOK VALUE

93,925.

TOTALS

93,925.

=====

AGE WELL SENIOR SERVICES, INC.
Financial Statements
June 30, 2023
With Summarized Comparative Information
For the Year Ended June 30, 2022
With Independent Auditor's Reports.

Age Well Senior Services, Inc.

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June 30, 2023

With Summarized Comparative Information for the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Age Well Senior Services, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Age Well Senior Services, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2023, the related statements of activities, functional expenses 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 the Organization as of June 30, 2023, 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 ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* ("GAS") issued by the Comptroller General of the United States. 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 the Organization 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.

Emphasis of Matter

As described in Note 1, the Organization adopted Topic 842 as of July 1, 2022. Prior period amounts have not been adjusted and continue to be reported in accordance with the Organization's historic accounting under Topic 840. Our opinion is not modified with respect to this matter.

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 the Organization's ability to continue as a going concern for 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 GAAS 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 GAAS and *Government 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- 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 the Organization's 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.

Report on Summarized Comparative Information

We have previously audited the Organization's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in the report dated October 31, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information Included in the Financial Statements

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2023 on our consideration of Age Well Senior Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Age Well Senior Services, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Withum Smith + Brown, PC". The signature is cursive and fluid, with "Withum" and "Smith" on the first line, and "+ Brown, PC" on the second line.

November 21, 2023

Age Well Senior Services, Inc.

Statements of Financial Position

June 30, 2023

With Summarized Comparative Information as of June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
Assets				
Current assets				
Cash and cash equivalents	\$ 614	\$ 727,427	\$ 728,041	\$ 770,045
Investments	3,418,113	-	3,418,113	8,146,641
Accounts receivable	1,071,486	-	1,071,486	1,060,908
Prepaid expenses	120,066	-	120,066	93,925
Total current assets	<u>4,610,279</u>	<u>727,427</u>	<u>5,337,706</u>	<u>10,071,519</u>
Property and equipment, net	<u>1,671,650</u>	<u>-</u>	<u>1,671,650</u>	<u>1,433,440</u>
Other long-term assets				
Deposits	10,596	-	10,596	10,596
Endowment	-	789,075	789,075	737,984
Right-of-use asset - operating, net	<u>222,651</u>	<u>-</u>	<u>222,651</u>	<u>-</u>
Total other assets	<u>233,247</u>	<u>789,075</u>	<u>1,022,322</u>	<u>748,580</u>
Total assets	<u>\$ 6,515,176</u>	<u>\$ 1,516,502</u>	<u>\$ 8,031,678</u>	<u>\$ 12,253,539</u>

The Notes to Financial Statements are an integral part of these statements.

Age Well Senior Services, Inc.
Statements of Financial Position
June 30, 2023
With Summarized Comparative Information as of June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
Liabilities				
Current liabilities				
Accounts payable	\$ 364,001	\$ -	\$ 364,001	\$ 331,949
Accrued expenses	182,738	-	182,738	280,756
Current portion debt	53,596	-	53,596	51,575
Current portion of lease liabilities - operating	97,234	-	97,234	-
Total current liabilities	697,569	-	697,569	664,280
Long-term liabilities				
Lease liabilities - operating, net of current portion	152,464	-	152,464	-
Long-term debt, net of unamortized loan costs	1,817,516	-	1,817,516	1,867,228
Total liabilities	2,667,549	-	2,667,549	2,531,508
Net assets				
Without and with donor restrictions	<u>3,847,627</u>	<u>1,516,502</u>	<u>5,364,129</u>	<u>9,722,031</u>
Total liabilities and net assets	<u>\$ 6,515,176</u>	<u>\$ 1,516,502</u>	<u>\$ 8,031,678</u>	<u>\$ 12,253,539</u>

The Notes to Financial Statements are an integral part of these statements.

Age Well Senior Services, Inc.

Statements of Activities

Year Ended June 30, 2023

With Summarized Comparative Information as of June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2023 Total</u>	<u>2022 Total</u>
Revenue				
Public support and revenue	\$ 1,806,792	\$ 729,029	\$ 2,535,821	\$ 2,666,867
Government support and revenue	5,817,310	-	5,817,310	5,500,386
Change in value of charitable remainder trust and endowment fund	-	51,091	51,091	(344,523)
Total revenue	<u>7,624,102</u>	<u>780,120</u>	<u>8,404,222</u>	<u>7,822,730</u>
Net assets released from restrictions				
Satisfaction of program restrictions	771,647	(771,647)	-	-
Total net assets released from restrictions	<u>771,647</u>	<u>(771,647)</u>	<u>-</u>	<u>-</u>
Total support and revenues	<u>8,395,749</u>	<u>8,473</u>	<u>8,404,222</u>	<u>7,822,730</u>
Operating expenses				
Nutrition	4,386,241	-	4,386,241	4,026,435
Transportation	1,733,550	-	1,733,550	1,846,806
Case management	424,560	-	424,560	365,019
Senior centers	284,442	-	284,442	299,132
Corporate	915,873	-	915,873	579,728
Fundraising	173,255	-	173,255	211,205
Total operating expenses	<u>7,917,921</u>	<u>-</u>	<u>7,917,921</u>	<u>7,328,325</u>
Other income (loss)				
Miscellaneous income	2,413	-	2,413	142,996
Investment (loss) gain	273,008	-	273,008	(1,081,025)
Miscellaneous settlement	(5,119,624)	-	(5,119,624)	-
Total other income (loss)	<u>(4,844,203)</u>	<u>-</u>	<u>(4,844,203)</u>	<u>(938,029)</u>
Change in net assets	(4,366,375)	8,473	(4,357,902)	(443,624)
Net assets				
Beginning of year	<u>8,214,002</u>	<u>1,508,029</u>	<u>9,722,031</u>	<u>10,165,655</u>
End of year	<u>\$ 3,847,627</u>	<u>\$ 1,516,502</u>	<u>\$ 5,364,129</u>	<u>\$ 9,722,031</u>

The Notes to Financial Statements are an integral part of these statements.

Age Well Senior Services, Inc.
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services			Supporting Services			2023 Totals
	Nutrition	Transportation	Case Management	Senior Centers	Corporate	Fund Raising	
Salaries	\$ 1,295,004	\$ 899,684	\$ 246,999	\$ 115,277	\$ 43	\$ 89,464	\$ 2,646,471
Payroll taxes and employee benefits	210,199	175,886	32,800	18,998	48,326	14,812	501,021
Total salaries and related expenses	<u>1,505,203</u>	<u>1,075,570</u>	<u>279,799</u>	<u>134,275</u>	<u>48,369</u>	<u>104,276</u>	<u>3,147,492</u>
Accounting and auditing	12,896	6,448	12,896	-	11,440	-	43,680
Consultants	163,831	58,693	115,392	18,462	108,171	43,241	512,790
Advertising	-	-	-	-	6,000	9,032	15,032
Rent	22,970	16,213	-	40	79,863	-	119,086
Repairs and maintenance	60,520	122,507	-	20,700	436	-	204,163
Insurance	-	90,435	-	10,662	39,888	-	140,985
Office supplies	8,131	743	250	-	3,725	-	12,849
Food	2,417,041	-	-	-	70,893	-	2,487,934
Program supplies	129,946	46,328	12,248	41,032	65,902	16,150	311,606
Vehicle operation	-	248,768	-	-	-	-	248,768
Fund raising	-	-	-	6,280	-	-	6,280
Payroll services	7,454	5,844	1,513	690	-	556	16,057
Telephone	23,880	10,556	-	1,243	11,636	-	47,315
Utilities	24,174	-	-	1,678	150	-	24,174
2,950	615	-	-	-	288,277	-	288,277
Conferences and conventions	-	-	125	-	2,295	-	2,420
Interest	-	-	-	-	75,314	-	75,314
Local travel	1,772	-	2,337	387	1,999	-	6,495
Miscellaneous	473	-	-	309	96,024	-	96,806
Depreciation and amortization	-	50,830	-	48,684	5,491	-	105,005
Total expenses	<u>2,881,038</u>	<u>657,980</u>	<u>144,761</u>	<u>150,167</u>	<u>867,504</u>	<u>68,979</u>	<u>4,770,429</u>
	<u><u>\$ 4,386,241</u></u>	<u><u>\$ 1,733,550</u></u>	<u><u>\$ 424,560</u></u>	<u><u>\$ 284,442</u></u>	<u><u>\$ 915,873</u></u>	<u><u>\$ 173,255</u></u>	<u><u>\$ 7,917,921</u></u>

The Notes to Financial Statements are an integral part of this statement.

Age Well Senior Services, Inc.
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services			Supporting Services		2022 Totals
	Nutrition	Transportation	Case Management	Senior Centers	Corporate	
Salaries	\$ 1,197,388	\$ 945,692	\$ 197,901	\$ 91,446	\$ 109,602	\$ 2,542,029
Payroll taxes and employee benefits	191,344	203,965	23,148	21,016	44,876	502,067
Total salaries and related expenses	<u>1,388,732</u>	<u>1,149,657</u>	<u>221,049</u>	<u>112,462</u>	<u>44,876</u>	<u>3,044,096</u>
Accounting and auditing	11,520	5,760	11,520	-	5,720	-
Consultants	148,462	74,014	116,811	26,851	94,721	55,856
Advertising	1,690	-	-	-	4,700	12,658
Rent	18,640	13,158	-	40	48,846	-
Repairs and maintenance	60,318	161,972	-	27,137	581	-
Insurance	1	83,406	-	9,471	47,086	-
Office supplies	6,363	32	183	-	4,732	-
Food	2,257,679	-	-	3,308	41,040	-
Program supplies	81,608	48,630	13,661	56,285	58,038	14,763
Vehicle operation	-	286,492	-	-	-	-
Fund raising	-	-	-	10,236	-	-
Payroll services	6,426	5,466	1,160	480	-	608
Telephone	20,481	10,556	-	1,473	9,736	-
Utilities	19,698	-	-	-	3,200	-
Dues and subscriptions	2,095	-	-	780	113,351	-
Legal	-	-	-	-	3,287	-
Conferences and conventions	-	-	-	-	76,904	-
Interest	-	-	-	-	-	76,904
Local travel	2,663	892	635	115	39	-
Miscellaneous	59	-	-	1,810	12,242	-
Depreciation and amortization	-	6,771	-	48,684	10,629	-
	<u>2,637,703</u>	<u>697,149</u>	<u>143,970</u>	<u>186,670</u>	<u>534,852</u>	<u>66,084</u>
Total expenses	<u>\$ 4,026,435</u>	<u>\$ 1,846,806</u>	<u>\$ 365,019</u>	<u>\$ 299,132</u>	<u>\$ 579,728</u>	<u>\$ 211,205</u>
						<u>\$ 7,328,325</u>

The Notes to Financial Statements are an integral part of this statement.

Age Well Senior Services, Inc.
Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	2023	2022
Operating activities		
Change in net assets	\$ (4,357,902)	\$ (443,624)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities		
Depreciation and amortization	105,005	66,084
Amortization of right-of-use assets - operating	91,934	-
Change in value of charitable remainder trusts and endowments	(51,091)	344,523
Loss on investments	(471,472)	641,814
Changes in operating assets and liabilities		
(Increase) decrease in assets		
Accounts receivable	(10,578)	(523,139)
Contributions receivable, net	-	115,000
Prepaid expenses	(26,141)	(93,655)
Deposits	-	(2,088)
Increase (decrease) in liabilities		
Accounts payable	32,052	66,784
Accrued expenses	(98,018)	30,089
Deferred revenue	-	(2,500)
Lease liabilities - operating	(64,887)	-
Net cash (used in) provided by operating activities	<u>(4,851,098)</u>	<u>199,288</u>
Investing activities		
Purchases of property and equipment	(343,215)	-
Purchases of investments	-	(329,083)
Proceeds from sale of investments	<u>5,200,000</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>4,856,785</u>	<u>(329,083)</u>
Financing activities		
Payment of long-term debt	<u>(47,691)</u>	<u>(48,545)</u>
Net cash used in financing activities	<u>(47,691)</u>	<u>(48,545)</u>
Net change in cash and cash equivalents	(42,004)	(178,340)
Cash and cash equivalents		
Beginning of year	<u>770,045</u>	<u>948,385</u>
End of year	<u>\$ 728,041</u>	<u>\$ 770,045</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 75,314</u>	<u>\$ 76,904</u>

The Notes to Financial Statements are an integral part of these statements.

Age Well Senior Services, Inc.
Notes to Financial Statements
June 30, 2023 and 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Age Well Senior Services, Inc. (the "Organization") was originally part of San Clemente Seniors, Inc., which was incorporated in 1975 as a private, nonprofit organization, exempt under the Internal Revenue Code Section 501(c)(3) and the California Revenue and Taxation Code. On July 1, 1995, South County Senior Services, Inc. was formed to assume most of the operations and some of the assets and liabilities of San Clemente Seniors, Inc. San Clemente Seniors, Inc. retained the operation of only the San Clemente Adult Day Health Care Center and all other existing programs were retained and operated by the new organization. San Clemente Seniors, Inc. no longer operates as a separate entity.

In January 2010, the Organization changed its name from South County Senior Services, Inc. to Age Well Senior Services, Inc.; however, it continues to operate under the dba of South County Senior Services, Inc.

Age Well Senior Services, Inc. provides for the social, nutritional, cultural, health, transportation and educational needs of the elderly population of South Orange County. Special emphasis has been placed on outreach services and adult day health care. The Organization has provided support services on a local level that allow home-bound senior citizens to remain in their chosen environment as long as possible. The Organization's senior centers operate to keep seniors well and to enable them to socialize and receive health benefits.

The Board of Directors functions as the policy-making body and is governed by the Organization's by-laws. The Organization's Executive Director serves as the Chief Executive Officer.

Activities

The Organization's activities, which are in accordance with its primary purpose as described above, have been classified as follows:

- *Nutrition* – Provide nutritional meals in senior centers and nutrition sites. Deliver nutritional meals to home-bound elderly daily.
- *Transportation* – Provide non-emergency medical transportation for the elderly and services for senior centers, medical appointments, and all the cities located in South Orange County.
- *Case Management* – Contract for case management nurses and social workers to perform home visits and assessments of frail seniors needing more care.
- *Senior Centers* – Operate two senior centers and contracts with other senior sites for nutritional and social services, educational classes through emeritus and adult education, preventative health screening, elder care, case manager nurse, legal and tax assistance, insurance counseling, senior support groups, Medicare counselors and monthly surplus commodity distributions. Emphasis is on wellness and maintaining independence for the elderly.
- *Corporate* – Management and general activities that support the achievement of program objectives. This includes expenses not directly attributable to a program.
- *Fundraising* – Subcommittees of the general Board of Directors responsible for fund raising to generate revenues and to subsidize annual operations are the fund development committee and planned giving committee. These subcommittees are comprised of the Organization's Board Members, professionals in the community and key staff.

Age Well Senior Services, Inc.
Notes to Financial Statements
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Basis of Presentation

The financial statements of the Organization have been prepared in accordance with generally accepted accounting principles in the United States of America ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

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, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization records gifts of cash and other assets as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from donor restrictions. Contributions with donor-imposed restrictions that are received and spent in the same year have been recorded as net assets without donor restrictions in the accompanying statement of activities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers highly liquid investments and investments with original maturities of three months or less to be cash and cash equivalents. The Organization has significant cash balances at financial institutions which throughout the year regularly exceed the federally insured limit of \$250,000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Organization's financial condition, results of operations, and cash flows.

Receivables

Contracts, grants and other receivables are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for potential unrecoverable contract costs or for losses on accounts receivable.

Property and Equipment

Property and equipment are recorded at cost, or if donated, at the fair market value at the date of donation. Building improvements, equipment and furniture, and vehicles are depreciated using the straight-line method over estimated useful lives of 3 to 40 years.

Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows (undiscounted and without interest) expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceed the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Age Well Senior Services, Inc.
Notes to Financial Statements
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Charitable Remainder Trusts

Contributions, including unconditional promises to give, are recognized as revenue in the period received. The Organization is also a beneficiary in certain trusts. The Organization recognizes as revenue the present value of the estimated future benefits to be received upon distribution of irrevocable trusts for which the Organization is beneficiary but is not the trustee. When these gifts are revocable in nature, they are not reflected in the financial statements.

Contributions

In June 2018, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2018-08, *Not-for-Profit Entities* (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Made*. This update requires a recipient of funds from a resource provider to determine if those funds should be classified as a reciprocal exchange transaction or as a contribution based on the value that the resource provider is receiving from the transaction. Additionally, the update requires recipient organizations to determine whether a contribution is conditional based on if the agreement includes barriers that must be overcome, and either a right of return of assets transferred, or a right of release of a resource provider's obligation to transfer assets. If the agreement includes both characteristics, the recipient is not entitled to the transferred assets, and therefore does not recognize the associated revenues, until the barrier is overcome.

Contributions, including unconditional promises to give, are recognized when received or pledged by the donor. 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. 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 donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions 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.

Unconditional promises to give are reported at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. The discount rate adopted at the time of the gift is the incremental borrowing rate of the Organization or the US Treasury bill rate for the term of the agreement. The discount rate remains consistent annually.

Contributed Services and Contributed Nonfinancial Assets

The Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958), which is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, along with expanded disclosure requirements.

Donated materials and other nonfinancial contributions are reflected in the accompanying financial statements at their estimated market values at date of receipt. Contributions of services are recognized if the services received creates or enhances nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Other volunteer services that do not meet these criteria are not recognized in the financial statements as there is no objective basis of deriving their value.

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For the years ended June 30, 2023 and 2022, such nonspecialized volunteer hours totaled 52,677 and 44,032, and the value of such hours is estimated by the Organization to be \$804,046 and \$617,041, respectively, which has not been recorded in the accompanying financial statements. Only those amounts that meet the criteria above are recorded in the accompanying financial statements.

Program Expenses

Program expenses on the statements of activities for the years ended June 30, 2023 and 2022 include congregate and home delivered meals, transportation, social services and other support and grants totaling \$6,828,793 and \$6,537,392, respectively.

Compensated Absences

The Organization accrues for employees' earned but unused time off.

Functional Allocation of Expenses

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

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries	Time and effort
Payroll taxes and employee benefits	Time and effort
Consultants	Time and effort
Advertising	Time and effort
Contract services	Time and effort
Rent	Square footage
Repairs and maintenance	Direct usage
Insurance	Time and effort
Program supplies	Direct usage
Office supplies	Direct usage
Depreciation and amortization	Direct usage

All other expense have been recorded to programs and supporting services based on direct usage by each function.

Advertising Expense

Advertising costs are charged to operations when incurred. At June 30, 2023 and 2022, advertising costs totaled \$15,032 and \$19,048, respectively.

Age Well Senior Services, Inc.
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Income Taxes

The Organization is exempt from federal and state income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code and corresponding provisions of the California Revenue and Taxation Statute. However, the Organization is subject to income taxes on any net income that is derived from a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption. As a matter of course, various taxing authorities, including the Internal Revenue Service, have the authority to regularly audit the Organization. There were no tax years open to examination by major tax jurisdictions as of June 30, 2023. Management believes that the Organization's tax positions comply with applicable tax law and has adequately provided for these matters. Further, there are no income tax related penalties and interest included in these financial statements.

The Organization has adopted the provisions of Accounting Standards Codification ("ASC") 740-10-05 relating to accounting and reporting for uncertainty in income taxes. For the Organization, these provisions could be applicable to the incurrence of any unrelated business income attributable to the Organization.

Leases as Lessee

The Organization categorizes leases with contractual terms longer than twelve months as either operating or finance. Finance leases are generally those leases that allow us to substantially utilize or pay for the entire asset over its estimated life. All other leases are categorized as operating leases. Leases with contractual terms of 12 months or less are not recorded on the statement of financial position.

Certain lease contracts include obligations to pay for other services, such as operations, property taxes, and maintenance. For leases of property, we account for these other services as a component of the lease.

Lease liabilities are recognized at the present value of the fixed lease payments, using a discount rate based on the risk-free rate. Right-of-use ("ROU") assets are recognized based on the initial present value of the fixed lease payments plus any costs from executing the lease. Lease assets are tested for impairment in the same manner as long-lived assets used in operations.

Options to extend lease terms, terminate leases before the contractual expiration date, or purchase of the leased assets are evaluated for their likelihood of exercise. If it is reasonably certain that the option will be exercised, the option is considered in determining the classification and measurement of the lease. Costs associated with operating lease assets are recognized on a straight-line basis within operating expenses over the term of the lease.

Use of Estimates

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

Comparative Data

The financial statements include prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2022 from which the summarized information was derived.

Age Well Senior Services, Inc.
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Recent Accounting Pronouncements - Adopted

In February 2016, the Financial Accounting Standards Board ("FASB") issued an Accounting Standards Update ("ASU") amending the accounting for leases. The Organization adopted the new standard effective July 1, 2022, using the modified retrospective approach. Comparative prior periods were not adjusted upon adoption, as the Organization utilized the practical expedient available under the guidance. Further, the Organization elected to implement the package of practical expedients, whereby the Organization did not (i) reassess existing contracts for embedded leases, (ii) reassess existing lease agreements for finance or operating classification, or (iii) reassess existing lease agreements in consideration of initial direct costs. The implementation of this standard did not have a material impact to the statements of activities or cash flows.

Upon adoption, the Organization recognized \$314,584 in ROU assets related to its leased property. Corresponding lease liabilities of \$334,984 were also recognized. Deferred rent liabilities of \$20,400 were reclassified and netted against the ROU asset. There was no cumulative effect of applying the new standard and accordingly there was no adjustment to net assets upon adoption.

Subsequent Events

The Organization evaluated subsequent events through November 21, 2023, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

2. AVAILABILITY AND LIQUIDITY

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

	2023	2022
Financial assets at year end		
Cash and cash equivalents	\$ 728,041	\$ 770,045
Investments	3,418,113	8,146,641
Accounts receivable	1,071,486	1,060,908
Endowment	789,075	737,984
Total financial assets	<u>6,006,715</u>	<u>10,715,578</u>
Less: Amounts not available to be used within one year		
Contractual or donor-imposed restrictions		
Restricted by donor with time or purpose restrictions	(727,427)	(770,045)
Subject to appropriation and satisfaction of donor restrictions	<u>(789,075)</u>	<u>(737,984)</u>
	<u>(1,516,502)</u>	<u>(1,508,029)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,490,213</u>	<u>\$ 9,207,549</u>

The Organization receives contributions and promises to give which are restricted by donors for program use. Management of liquidity and reserves is conducted under three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As part of the liquidity plan, excess cash is currently invested in short-term investments, such as money market accounts, when possible. The Organization forecasts its future cash flows, and monitors liquidity bi-monthly and monitors reserves annually during the budget review.

Age Well Senior Services, Inc.
Notes to Financial Statements
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3. FAIR VALUE MEASUREMENTS

The carrying value of financial instruments in the financial statements approximates fair value.

For fair value measurements of financial assets and financial liabilities, and for fair value measurements of non-financial items that are recognized and disclosed at fair value in the financial statements on a recurring basis, the Organization has adopted US GAAP standards that define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

US GAAP establishes a three-level fair value hierarchy that describes the inputs that are used to measure the fair values of respective assets and liabilities:

Level 1 - Fair values are based on quoted prices in active markets for identical assets and liabilities. The Organization's Level 1 assets include institutional mutual funds, cash and cash equivalents, US Treasury bills, and both equity and fixed income securities.

Level 2 - Fair values are based on observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the asset. The Organization has no Level 2 assets.

Level 3 - Fair values are calculated using pricing models and/or discounted cash flow methodologies and may require significant management judgment or estimation. These methodologies may result in a significant portion of the fair value being derived from unobservable data. The Organization's Level 3 assets include charitable remainder trusts.

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial asset, including estimates of timing, amount of expected future cash flows, and the credit standing of the issuer. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair values may not be realized in the immediate settlement of the financial asset. In addition, the disclosed fair values do not reflect any premium or discount that could result from offering from sale at one time an entire holding of a particular financial asset. Potential taxes and other expenses that would be incurred in an actual sale or settlement are not reflected in amounts disclosed.

Age Well Senior Services, Inc.
Notes to Financial Statements
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The following tables set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30:

	2023			Total
	Level 1	Level 2	Level 3	
Investments				
Money market funds	\$ 46,536	\$ -	\$ -	\$ 46,536
Mutual funds	1,410,004	-	-	1,410,004
US Treasury bills	1,961,573	-	-	1,961,573
	<u>3,418,113</u>	<u>-</u>	<u>-</u>	<u>3,418,113</u>
Endowment				
Cash and cash equivalents	529,627	-	-	529,627
Mutual funds	259,448	-	-	259,448
	<u>789,075</u>	<u>-</u>	<u>-</u>	<u>789,075</u>
	<u>\$ 4,207,188</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,207,188</u>
	2022			
	Level 1	Level 2	Level 3	Total
Investments				
Money market funds	\$ 137,303	\$ -	\$ -	\$ 137,303
Mutual funds	8,009,338	-	-	8,009,338
	<u>8,146,641</u>	<u>-</u>	<u>-</u>	<u>8,146,641</u>
Endowment				
Cash and cash equivalents	526,292	-	-	526,292
Equities and mutual funds	211,692	-	-	211,692
	<u>737,984</u>	<u>-</u>	<u>-</u>	<u>737,984</u>
	<u>\$ 8,884,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,884,625</u>

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2023	2022
Land	\$ 245,396	\$ 245,396
Buildings and improvements	1,794,088	1,794,089
Equipment and furniture	84,562	84,562
Vehicles	<u>665,447</u>	<u>325,014</u>
	2,789,493	2,449,061
Less: Accumulated depreciation	<u>(1,117,843)</u>	<u>(1,015,621)</u>
	<u>\$ 1,671,650</u>	<u>\$ 1,433,440</u>

Depreciation expense totaled \$102,222 and \$63,303 for fiscal years ended June 30, 2023 and 2022, respectively.

Age Well Senior Services, Inc.
Notes to Financial Statements
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5. ENDOWMENT

The Organization has adopted the accounting standard for endowments of not-for-profit organizations. A key component of the accounting standard is a requirement to classify the portion of a donor-restricted endowment fund that is not classified as net assets with donor restrictions in perpetuity as net assets with donor restrictions for purpose or time, until appropriated for expenditure. Adoption of this standard did not affect the financial position or changes in net assets of the Organization.

The accounting standard provides guidance with respect to the accounting for donor-restricted endowment funds subject to the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"), which the State of California has enacted. In addition, the accounting standard requires expanded disclosures for all endowment funds. Based on its interpretation of the provisions of UPMIFA and the accounting standard, the Organization has determined that retaining its existing policies regarding net asset classification of its donor-restricted endowment funds is appropriate. The historic dollar value of donor-restricted endowment contributions is reported as net assets with donor restrictions in perpetuity.

Changes in endowment net assets for the year ended June 30, 2023:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, July 1, 2022	\$ -	\$ 737,984	\$ 737,984
Investment income	<u>-</u>	<u>51,091</u>	<u>51,091</u>
Endowment net assets, June 30, 2023	<u>\$ -</u>	<u>\$ 789,075</u>	<u>\$ 789,075</u>

Changes in endowment net assets for the year ended June 30, 2022:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, July 1, 2021	\$ -	\$ 816,673	\$ 816,673
Investment loss	<u>-</u>	<u>(78,689)</u>	<u>(78,689)</u>
Endowment net assets, June 30, 2022	<u>\$ -</u>	<u>\$ 737,984</u>	<u>\$ 737,984</u>

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that provides a stream of funding for the operation and maintenance of the Florence Sylvester Memorial Senior Center, while maintaining the purchasing power of the endowment assets. Under these policies, the portfolio is to be invested with 1/3 in short term, very liquid assets and 2/3 in low risk, conservative stocks and bonds. The Organization expects its endowment funds, over time, to provide an average rate of return of approximately 5% annually.

Age Well Senior Services, Inc.
Notes to Financial Statements
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Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization's investment policy includes an endowment spending rate of 5% of the endowment funds' market value over a rolling two calendar year average. This spending rate constitutes the Board's annual appropriation for spending endowment earnings. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity, as well as to provide additional real growth through investment returns.

Underwater Endowment

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors. At June 30, 2023 and 2022, no funds with deficiencies were reported in net assets with donor restrictions.

The Organization did not withdraw from the endowment during the fiscal years ended June 30, 2023 and 2022.

6. ACCRUED EXPENSES

Accrued expenses are summarized as follows June 30:

	2023	2022
Salaries and benefits	\$ 56,094	\$ 138,788
Compensated absences	126,644	121,569
Deferred rent	-	20,399
	<u>\$ 182,738</u>	<u>\$ 280,756</u>

7. LONG-TERM DEBT

Long-term debt is summarized as follows at June 30:

	2023	2022
3.85% secured note payable, payable in monthly installments of \$10,454, with payments starting on May 2021 through April 2031.	\$ 1,892,897	\$ 1,943,368
Less: Current portion	(53,596)	(51,575)
Less: Unamortized deferred loan costs	<u>(21,785)</u>	<u>(24,565)</u>
	<u>\$ 1,817,516</u>	<u>\$ 1,867,228</u>

The maturities of long-term debt are as follows at June 30:

2024	\$ 53,596
2025	55,696
2026	58,421
2027	63,471
2028	65,959
Thereafter	<u>1,595,754</u>
	<u>\$ 1,892,897</u>

Age Well Senior Services, Inc.
Notes to Financial Statements
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8. RETIREMENT PLANS

The Organization has a retirement plan for employees formed under Section 403(b) of the Internal Revenue Code consisting of a tax-sheltered custodial account. Under the provisions of the Plan, employees may make voluntary contributions up to the lesser of 100% of their annual salary, or the federal contribution limitations. The Organization also has a retirement plan formed under section 401(k) of the Internal Revenue Code. Under the provisions of the Plan, employees may make voluntary contributions from their salary up to the maximum amount allowed by the Internal Revenue Code.

9. LEASE COMMITMENTS

Operating Leases

The Organization leases its corporate office facilities, set to expire on November 30, 2025. The monthly lease payments increase on an annual basis and range from \$7,291 to \$8,784.

The following is a maturity analysis of the annual undiscounted cash flows for the operating lease liability as of June 30:

2024	\$ 108,043
2025	111,293
2026	<u>47,287</u>
	266,623
Less: Imputed interest	<u>(16,925)</u>
	<u>\$ 249,698</u>

As of June 30, 2023, the weighted average discount rate associated with the operating leases is 5.25% and weighted average remaining lease term associated with operating leases is 2 years. Cash paid for operating leases totaled \$100,928 for the year ended June 30, 2023. Rent expense totaled \$119,086 and \$80,684 for the years ended June 30, 2023 and 2022, respectively.

10. NET ASSETS

Net assets with donor restrictions were released from restrictions for the following purposes or periods at June 30:

	2023	2022
Expenditure for a specified purpose		
Home delivered meals	\$ -	\$ 135,213
Nutrition program	696,828	-
Transportation	25,000	-
Senior centers	49,819	-
Expiration of time restrictions		
Payments received from contributions receivable	<u>-</u>	<u>115,000</u>
	<u>\$ 771,647</u>	<u>\$ 250,213</u>

Age Well Senior Services, Inc.
Notes to Financial Statements
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Net assets with donor restrictions are restricted for the following purposes or periods at June 30:

	2023	2022
Subject to expenditure for a specified purpose		
Senior centers	\$ 156,374	\$ 48,217
Nutrition program	571,053	696,828
Case management	-	25,000
	<u>727,427</u>	<u>770,045</u>
Subject to Organization's spending policy and appropriation		
Investment in perpetuity, which, once appropriated, is expendable to support		
Florence Sylvester Senior Center	789,075	737,984
	<u>\$ 1,516,502</u>	<u>\$ 1,508,029</u>

11. LITIGATION

The Organization may be subject to certain outside claims and litigation arising in the ordinary course of business. In the opinion of the Organization's management and its counsel, there are no matters which could have a material effect on the accompanying financial statements.

12. LINE OF CREDIT

The Organization has available a revolving line of credit with a bank for \$750,000. The line of credit expires in April 2025, unless extended. Borrowings under the line of credit bear interest at 4.00%. All borrowings are collateralized by substantially all assets of the Organization. There was no outstanding balance on the line of credit at June 30, 2023. Borrowings under the line of credit are subject to maintaining a minimum cash balance. As of June 30, 2023, the Organization is in compliance with all covenants.

13. MISCELLANEOUS SETTLEMENT

In May 2023, the Organization entered into a settlement agreement with the County resulting in a payment of \$5,119,624 relating to a contract dispute for a program that was administered by the Organization during the Covid 19 pandemic. The settlement agreement also required a larger payment to the County from an unrelated charity. The agreement indicates that there has been no determination or adjudication that the Organization or other charity engaged in any wrongdoing in connection with the contract.

SUPPLEMENTARY INFORMATION

Age Well Senior Services, Inc.
Schedule of Expenditures of Federal Awards and Selected State and County Awards
Year Ended June 30, 2023

<u>Federal Grant / Pass-Through Grantor / Program</u>	<u>Assistance Listing Number</u>	<u>Expenditures</u>		
		<u>Federal</u>	<u>State*</u>	
U.S. Department of Health and Human Services				
Elderly Nutrition Program Services				
Passed through County of Orange Area Agency on Aging:				
C-1 (Congregate Meals)	NSIP	93.053	\$ 79,690	
C-2 (Home-Delivered Meals)	NSIP	93.053	200,384	
			280,074	
Passed through County of Orange Area Agency on Aging:				
B - (Case Management)	Title III, Part B	93.044	116,285	
B - (In-Home Services)	Title III, Part B	93.044	100,780	
B - (Transportation)	Title III, Part B	93.044	131,788	
			348,853	
Passed through County of Orange Area Agency on Aging:				
C-1 (Congregate Meals)	Title III, Part C	93.045	813,975	
C-2 (Home-Delivered Meals)	Title III, Part C	93.045	733,943	
			1,547,918	
			1,189,412	
Special Programs for the Aging				
Passed through County of Orange Area Agency on Aging:				
B - ARPA (Case Management)	Title III, Part B	93.044	33,815	
B - ARPA (In-Home Services)	Title III, Part B	93.044	54,224	
B - ARPA (Transportation)	Title III, Part B	93.044	76,329	
C-1 ARPA (Congregate Meals)	Title III, Part C	93.045	292,804	
C-2 ARPA (Home-Delivered Meals)	Title III, Part C	93.045	267,840	
			725,012	
			1,189,412	
Total U.S. Department of Health and Human Services				
U.S. Department of Housing and Urban Development				
Community Development Block Grant				
Passed through:				
City of Rancho Santa Margarita		14.218	23,760	
City of Irvine		14.218	47,990	
City of Mission Viejo		14.218	51,000	
City of Laguna Niguel		14.218	5,588	
City of Lake Forest		14.218	65,675	
City of San Clemente		14.218	4,520	
City of Newport Beach		14.218	30,000	
			228,533	
			1,189,412	
Total U.S. Department of Housing and Urban Development				
GRAND TOTALS				

* State matching funds are shown for memo purposes only

See Notes to Schedule of Expenditures of Federal Awards and Selected State and County Awards.

Age Well Senior Services, Inc.
Notes to Schedule of Expenditures of Federal Awards and
Selected State and County Awards
Year Ended June 30, 2023

1. GENERAL INFORMATION

The accompanying Schedule of Expenditures of Federal Awards and Selected State and County Awards presents the activity of federal, selected state and county award programs of Age Well Senior Services, Inc. (the "Organization"), and therefore, does not present the financial position of results of operations of the Organization.

2. BASIS OF PRESENTATION

The information in this schedule is presented under the accrual basis of accounting. Under the accrual basis of accounting, expenditures reported include any property or equipment acquisitions incurred under the award programs in the fiscal year.

3. CONTINGENCIES

Under the terms of federal, state and county grants, additional audits may be requested by the grantor agencies, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal, state, and county award expenditures are reported on the statement of functional expenses as program services and management and general. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of expenditures of federal, state, and county awards due to program expenditures exceeding grant or contract budget limitations which are not included as federal, state, and county awards and differences between generally accepted accounting principles and applicable government regulations regarding eligible program expenditures.

5. INDIRECT COST RATE

Age Well Senior Services, Inc. does not receive any federal indirect costs.

6. SUBRECIPIENT MONITORING

Age Well Senior Services, Inc. did not pass through any federal awards to subrecipients during the year ended June 30, 2023.

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Age Well Senior Services, Inc.:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Age Well Senior Services, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2023, the related statements of activities, cash flows, and functional expenses for the year then ended and the related notes to the financial statements and have issued our report thereon dated November 21, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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



Purpose of This Report

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

WithumSmith+Brown, PC

November 21, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Age Well Senior Services, Inc.:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Age Well Senior Services, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Age Well Senior Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States ("Government Auditing Standards") and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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 GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Withum Smith + Brown, PC". The signature is fluid and cursive, with "Withum" and "Smith" on the first line, and "Brown, PC" on the second line.

November 21, 2023

Age Well Senior Services, Inc.
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section 1 – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
<i>Material weaknesses identified?</i>	No
Control deficiencies identified that are not considered to be <i>material weaknesses?</i>	None reported
Noncompliance material to financial statements noted?	No

Federal, State and City Awards

Internal control over major programs:	
<i>Material weaknesses identified?</i>	No
Control deficiencies identified that are not considered to be <i>material weaknesses?</i>	None reported

Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of Uniform Guidance?	No

The following federal program was designated as a major program:

Assistance Listing Number(s)	Name of Federal Program or Cluster
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97.044, 97.045, 97.053	Department of Health and Human Services Aging Cluster
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Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Section 2 – Financial Statement Findings

None reported.

Section 3 – Federal, State and City Award Findings and Questioned Costs

None reported.

Section 4 – Follow Up Prior Year Audit Findings

None reported.