



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: Orange County Fair Housing Council, Inc.

Proposed Program Name: R.S.M Fair Housing Education, Counseling & Enforcement

CDBG Amount Requested: \$3,500

.... 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: Orange County Fair Housing Council, Inc.

B. Mailing Address: 2021 E 4th St, Ste 122, Santa Ana, CA 92705-3912

C. Proposed Program Name: R.S.M. Fair Housing Education, Counseling & Enforcement

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.): Citywide, largely via telephone & email from our office in Santa Ana, with onsite services in RSM as needed and appropriate.

H. Person to contact regarding this application:

Name: Violet Rodriguez Email Address: vrodriguez@fairhousingoc.org

Telephone: 714-881-0534 Fax: 714-835-0281

I. Federal Tax ID Number: 95-2538829 UEI Number: EGGLXAMDJE43

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

Name: Denise Y. Cato Title: President / CEO

Name: Oscar Rodriguez Title: Board Chair

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. Federal regulations require CDBG eligible jurisdictions plan for and undertake actions to affirmatively further fair housing within their jurisdiction. Additionally, achieving the goal of good governance requires that local discriminatory housing practices be countered and equal housing opportunities advanced. This program is a vital part of a system of local justice, which helps make RSM a better place to live for all.

Unlawful housing discrimination occurs with the city of RSM, as it does broadly, in violation of federal and California civil rights laws. Based on services previously delivered, we anticipate 1 current or potential RSM household will make allegations of housing discrimination sufficiently meritorious to warrant the creation of a case file during the 2024-25 PY. The Fair Housing Council of Orange County (FHCOC) will effectively respond to any and all such complaints or allegations. In the event at least one case file is not opened, we will substitute a paired rental test of an RSM multi-family rental property to assess the possible existence of discriminatory housing practices.

Also, other housing disputes and housing law violations arise within RSM, some of which may result to substandard housing conditions. Based again on prior years' experience, about 7 RSM landlord-tenant housing issues involving significant substandard conditions will be addressed from among about 50 unduplicated households served for a variety of inquiries, issues, or disputes. It is estimated households served will make a total of 55 requests for service to address 160 issues, disputes or inquiries. Our landlord-tenant education and counseling activities result in an improved exercise of rights and compliance with obligations for both housing consumers and providers, and will directly influence improvements in housing conditions in RSM.

The vast majority of RSM households served are those eligible under CDBG requirements. Based on prior years' experience, 80% will be very-low or low income (0%-50% AMI) and another 10% low-moderate income (51%-80% AMI). About 25% include persons age 62 or older. The racial composition is approximately 65% White, 6% Black, 7% Asian and another 22% of other racial backgrounds. About 20% will be of Hispanic ethnicity.

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. No other private non-profit organization currently provides these proposed services in RSM. Services provided by federal and state agencies are available to address fair housing law violations, but they do not offer the education and counseling components we propose, or the conducting of tests for possible discrimination. The proposed landlord-tenant services are not available from these government agencies.

The costs for the proposed services are reasonable as they match, proportionately, the costs for operating identical services for other entitlement jurisdictions in Orange County. It is estimated that the per unit cost for the City of Rancho Santa Margarita to deliver similar services using "in-house" resources would be at least double what we propose. Our "fair share" funding approach (approx. 1.5% for RSM) allows the City of RSM to have a "stand-alone" program while benefiting from the economies of scale in providing services we provide to about 48% of the county population.

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?** 155 Individuals
2. How many unduplicated RSM residents will the proposed activity assist? 150 Individuals
3. How many unduplicated lower-income RSM residents will the proposed activity assist with the requested CDBG funds? 135 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
5	Fair housing counseling, investigative & enforcement activities for allegations of discrimination that may merit the opening of at least one case file
145	Landlord-tenant counseling to assist housing consumers and providers
40 **	1 tenant workshop, 1 landlord workshop, and participate in or make about 2 outreach presentations or public events, either in-person or virtual
	NOTE: outreach participants will not verifiably unduplicated
150	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. Our goals are based on the two most recently completed fiscal years' actual services. A change in services delivered in those years causes an increase or decrease in proposed service levels for the upcoming fiscal year, and sometimes a resulting funding request change (after adjusting for base program cost changes). This allows reasonable output estimation and allows us realistically to meet our proposed services.

Program success has at least 3 major measures: a) whether the agency helped resolve the client's housing problem to the client's satisfaction; b) whether more than 75% of the housing problems presented are addressed by the agency without having to refer the client elsewhere; and, c) whether we delivered no less than 90% of the services proposed.

Due to the "self-help" nature of services we do not follow-up with clients except for those making allegations of discrimination with an opened case file. We do track service delivery levels quantitatively through the use of Access databases, which allow us to regularly monitor service delivery levels and evaluate progress towards our goals.

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. We have provided fair housing services to CDBG entitlement jurisdictions since the inception of the program (49 years). We currently serve 7 jurisdictions comprising about 48% of the county's population. We have 9 full-time staff members who are qualified, trained and experienced in fair housing law, landlord-tenant law and HUD housing programs. Our services comply with HUD-recognized methods to "affirmatively further fair housing", being recognized by HUD as a Qualified Fair Housing Organization (QFHO). We are a HUD-approved Housing Counseling Program agency, and have been recognized by the County courts as a referral resource for persons involved in eviction cases.

We are governed by a 4-member volunteer Board of Directors (with 5th position vacant), which establishes and oversees all policies. The background of the board is diverse. They include real estate professionals, an attorney/CPA, and a retired former agency employee.

Cooperating, pro bono attorneys are available to assist as needed. Staff members periodically attend training and conferences on fair housing law, landlord-tenant law and HUD programs. One staff member is a certified mediator, and another a HUD-certified housing counselor. Our staff, between them, has over 90 years of experience in the fields of fair housing and landlord-tenant law. We provide comprehensive counseling services in English and Spanish, and are seeking to replace a Vietnamese-speaking counselor.

Finally,

as a QFHO we receive direct HUD funding for both private fair housing enforcement (PEI) and education and outreach (EOI) under the highly-competitive Fair Housing Initiatives Program (FHIP). Our services meet or exceed HUD's regulations concerning a local entitlement jurisdiction's annual CDBG certification of providing services that affirmatively further fair housing.

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
7 Different O.C. Jurisdictions	2023	\$227,400	F.H. Educ., Counseling & Enforce.
7 Different O.C. Jurisdictions	2022	\$227,150	F.H. Educ., Counseling & Enforce.
7 Different O.C. Jurisdictions	2021	\$225,000	F.H. Educ., Counseling & Enforce.

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
		\$
		\$
		\$

E. Will volunteers, donated goods/services, and/or fundraising activities be used to supplement the proposed program? Yes No Summarize these efforts. Our agency raises funds from financial institutions, the housing industry, other corporate donors, and from individuals. We also obtain unrestricted funds through seminar fees and the settlement or adjudication of fair housing cases that are used to support fair housing services. We do not utilize donated goods or services that directly support program activities, but from time to time we received donations of "capital" equipment such as computers and/or furnishings. We do receive volunteer labor on an irregular basis that is used to help in the direct provision of the proposed program services.

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. The year in question was the fiscal year ended June 30, 2023 and the OMB A-133 Audit Single Audit is still being prepared. Submitted with this application is the last OMB A-133 Single Audit we had prepared for the fiscal year ending June 30, 2020, which was prepared even though we did not exceed the \$750,000 threshold. Also submitted are a Review of financial position for the fiscal year ended June 30, 2022 and a Financial Statement for the fiscal year ended June 30, 2023.

4. PROGRAM INFORMATION AND BUDGET

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

1. 2024-2025 CDBG Grant Funds Requested:	\$ 3,500
2. Total 2024-2025 Program Budget:	\$ 299,080
3. Total 2024-2025 Budget for <u>all programs offered by your agency</u> :	\$ 902,000

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.) Funds will be used to pay salaries and benefits for program and administrative staff for fair housing education, counseling and enforcement program activities, combined with counseling and education/outreach services for landlords and tenants concerning general landlord-tenant law.

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: 5
Contract staff: 0

Part-Time staff: 0
Program volunteers: 1-2

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 _____

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 **Orange County Fair Housing Council, 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: Denise Y. Cato

Title: President / CEO

ORIGINAL SIGNATURE ON FILE

1/22/24

Signature

Date

ATTACHMENT A
PROPOSED 2024-2025 PROGRAM BUDGET

BUDGET CATEGORY	CDBG FUNDS	OTHER FUNDS	TOTAL FUNDS
Agency Administration Staff Salaries & Benefits	\$ 550.00	\$ 41,245.00	\$ 41,795.00
Program Staff Salaries & Benefits	\$2,950.00	\$196,750.00	\$199,700.00
Program Supplies	\$0	\$ 2,175.00	\$ 2,175.00
Rent/Lease	\$0	\$ 24,860.00	\$ 24,860.00
Communications	\$0	\$ 4,770.00	\$ 4,770.00
Utilities	\$0	\$ 0.00	\$ 0.00
Insurance	\$0	\$ 2,740.00	\$ 2,740.00
Professional Services (Specify)audit, CPA, Atty, IT	\$0	\$ 4,000.00	\$ 4,000.00
Other (Specify) Local Travel, Testing, Invest.	\$0	\$ 2,850.00	\$ 2,850.00
Other (Specify) Staff Training	\$0	\$ 2,700.00	\$ 2,700.00
Other (Specify) Education & Outreach	\$0	\$ 8,350.00	\$ 8,350.00
Other (Specify) Bank, Dues & Subscrip, Other	\$0	\$ 5,140.00	\$ 5,140.00
TOTAL	\$3,500.00	\$295,580.00	\$299,080.00

List Source of "Other" Program Funds

SOURCE OF OTHER PROGRAM FUNDS	AMOUNT OF OTHER PROGRAM FUNDS	ARE FUNDS ALREADY SECURED VIA CONTRACT?
Seminar Fees (non-CDBG activities)	\$ 25,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Fundraising	\$ 16,580.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Case / Complaint Settlements	\$ 15,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
CDBG Funding from 6 Other Jurisdictions	\$239,000.00	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>
TOTAL	\$295,580.00	

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
Grants Manager (admin)	\$54,000.00	\$11,750.00	\$65,750.00	\$210.00	0.50%
Dir CDBG / record Clerk (admin)	\$62,900.00	\$13,500.00	\$76,600.00	\$340.00	0.50%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%
	\$	\$	\$	\$	%

PROGRAM STAFF

POSITION TITLE	ANNUAL SALARY	ANNUAL BENEFITS	TOTAL COMPENSATION	CDBG FUNDS REQUESTED	% OF TIME POSITION IS DEDICATED To RSM CDBG ACTIVITY
Grants Manager (prog.)	\$54,000.00	\$11,750.00	\$65,750.00	\$330.00	0.60%
Dir CDBG / record Clerk (prog.)	\$62,900.00	\$13,500.00	\$76,600.00	\$390.00	0.80%
Landlord-Tenant Specialist (Span.)	\$43,680.00	\$ 9,520.00	\$53,200.00	\$775.00	1.70%
Landlord-Tenant Specialist (Span.)	\$43,680.00	\$ 9,520.00	\$53,200.00	\$775.00	1.70%
Landlord-Tenant Specialist (Viet. TBH)	\$43,680.00	\$ 9,520.00	\$53,200.00	\$680.00	1.70%

PROGRAM CONTRACT STAFF

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

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

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

2021

Open to Public
Inspection

A For the 2021 calendar year, or tax year beginning		07/01/2021	and ending	06/30/2022
B Check if applicable:		C Name of organization: ORANGE COUNTY FAIR HOUSING		D Employer identification number
<input type="checkbox"/> Address change		Doing business as		95-2538829
<input type="checkbox"/> Name change		Number and street (or P.O. box if mail is not delivered to street address)		E Telephone number
<input type="checkbox"/> Initial return		2021 E 4TH STREET SUITE 122		714-569-0823
<input type="checkbox"/> Final return/terminated		City or town, state or province, country, and ZIP or foreign postal code		
<input type="checkbox"/> Amended return		SANTA ANA, CA 92705		G Gross receipts \$ 713,173
<input type="checkbox"/> Application pending		F Name and address of principal officer: DENISE CATO 2021 E 4TH STREET SUITE 122, SANTA ANA, CA 92705		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
				If "No," attach a list. See instructions.
J Website: ► WWW.FAIRHOUSINGGOC.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: 1968		M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROMOTE/EXTEND EQUAL HOUSING OPPORTUNITIES.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	9
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	597,048	691,643	
9 Program service revenue (Part VIII, line 2g)	40,340	21,530	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	637,388	713,173	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	422,777	532,516
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ►	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	154,881	188,768
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	577,658	721,284
19 Revenue less expenses. Subtract line 18 from line 12	59,730	-8,111	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	290,404	258,325
	21 Total liabilities (Part X, line 26)	167,698	143,730
22 Net assets or fund balances. Subtract line 21 from line 20	122,706	114,595	

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 DENISE CATO, CEO	Date 9-14-23
	Type or print name and title <i>Denise Y. Cato</i>	
Paid Preparer Use Only	Print/Type preparer's name Jeffrey Hill	Preparer's signature
	Date	Check <input type="checkbox"/> if self-employed PTIN P02459689
	Firm's name ► JEFFREY A HILL CPA CORPORATION	Firm's EIN ► 85-2496100
	Firm's address ► 19602 Fariman Drive, Carson, CA 90746	Phone no. 310-749-1014

May the IRS discuss this return with the preparer shown above? See instructions

 Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

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 1 Briefly describe the organization's mission:

PROMOTE/EXTEND EQUAL HOUSING OPPORTUNITIES

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

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

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

4a (Code: _____) (Expenses \$ 577,009 including grants of \$ 0) (Revenue \$ 713,173)

FAIR HOUSING COUNCIL OF ORANGE COUNTY PROVIDED SERVICES TO HANDLE LANDLORD AND TENANT DISPUTES
HOUSING DISCRIMINATION COMPLIANTS AND HOUSING COUNSELING SERVICES.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

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

(Expenses \$ 0 including grants of \$ 0)

(Revenue \$ 0)

4e Total program service expenses ► 577,009

Part IV Checklist of Required Schedules

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

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	✓
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	✓
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	✓
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	✓
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	✓
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	✓
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	✓
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	✓
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	✓
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	✓
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	✓
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	✓
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	✓
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	✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
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	✓
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	✓
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	✓

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	12
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓
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		✓
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		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
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		✓
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		
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		
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		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f		
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		
a	Did the sponsoring organization make any taxable distributions under section 4966?			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
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?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	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?	14a	✓	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		✓
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		✓
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	4		
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	4		
b Enter the number of voting members included on line 1a, above, who are independent			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	✓	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	✓	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	✓	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	✓	
6 Did the organization have members or stockholders?	6	✓	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	✓	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	8a	✓	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	7b	✓	
a The governing body?	8b	✓	
b Each committee with authority to act on behalf of the governing body?	9	✓	
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	✓	
10b		
11a	✓	
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?		
12a		
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12b	✓	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.		
12c	✓	
13	✓	
14	✓	
15		
a The organization's CEO, Executive Director, or top management official		
b Other officers or key employees of the organization		
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
15a	✓	
15b	✓	
16a		
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b		

Section C. Disclosure

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

Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ► ORGANIZATION STAFF, (714)569-0823

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.

- 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.

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
None		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

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, Grants, and Other Similar Amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 616,617				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 75,026				
	g Noncash contributions included in lines 1a-1f	1g \$ 0				
	h Total. Add lines 1a-1f ►	691,643				
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue . . .		21,530	21,530	0	0
	g Total. Add lines 2a-2f ►		21,530			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ►					
	4 Income from investment of tax-exempt bond proceeds ►					
	5 Royalties ►					
	6a Gross rents . . .	6a	(i) Real	(ii) Personal		
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c	0	0		
	d Net rental income or (loss) ►					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
b Less: cost or other basis and sales expenses . . .	7b					
c Gain or (loss) . . .	7c	0	0			
d Net gain or (loss) ►						
8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . .	8a					
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events . . . ►						
9a Gross income from gaming activities. See Part IV, line 19 . . .	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities . . . ►						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory . . . ►						
Miscellaneous Revenue	Business Code					
	11a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d ►		0			
12 Total revenue. See instructions ►		713,173	21,530	0	0	

Part IX | Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	101,920	101,920		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	430,596	377,344	53,252	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	31,002	27,902	3,100	
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 CONSULTANTS	27,297	17,912	9,385	0
b TELEPHONE	14,520	13,068	1,452	0
c DUES AND SUBSCRIPTIONS	11,428	0	11,428	0
d OTHER EXPENSES	69,739	11,728	58,011	0
e All other expenses	34,782	27,135	7,647	
25 Total functional expenses. Add lines 1 through 24e	721,284	577,009	144,275	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year	(B) End of year	
Assets	1 Cash—non-interest-bearing	13,165	1 165,358	
	2 Savings and temporary cash investments	2		
	3 Pledges and grants receivable, net	260,355	3 78,371	
	4 Accounts receivable, net	4		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	6		
	7 Notes and loans receivable, net	7		
	8 Inventories for sale or use	8		
	9 Prepaid expenses and deferred charges	2,778	9 2,151	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	70,697	
	b Less: accumulated depreciation	10b	58,252	10c 12,445
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		290,404	16 258,325	
Liabilities	17 Accounts payable and accrued expenses	16,040	17 60,730	
	18 Grants payable	18		
	19 Deferred revenue	19		
	20 Tax-exempt bond liabilities	20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	22		
	23 Secured mortgages and notes payable to unrelated third parties	23		
	24 Unsecured notes and loans payable to unrelated third parties	91,769	24 83,000	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	59,889	25	
	26 Total liabilities. Add lines 17 through 25		167,698	26 143,730
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	122,706	27 114,595	
	28 Net assets with donor restrictions	0	28 0	
	Organizations that do not follow FASB ASC 958, check here ► <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	29		
	30 Paid-in or capital surplus, or land, building, or equipment fund	30		
	31 Retained earnings, endowment, accumulated income, or other funds	31		
	32 Total net assets or fund balances	122,706	32 114,595	
	33 Total liabilities and net assets/fund balances		290,404	33 258,325

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	713,173
2	Total expenses (must equal Part IX, column (A), line 25)	2	721,284
3	Revenue less expenses. Subtract line 2 from line 1	3	-8,111
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	122,706
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	114,595

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	✓
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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	✓
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.		
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	✓
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	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

ORANGE COUNTY FAIR HOUSING

Employer identification number

95-2538829

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						

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.")	624,067	702,090	545,769	597,048	691,643	3,160,617
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	624,067	702,090	545,769	597,048	691,643	3,160,617
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						3,160,617

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	624,067	702,090	545,769	597,048	691,643	3,160,617
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						3,160,617
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	100 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100 %
16a 33½% support test—2021. If the organization did not check the box on line 13, and line 14 is 33½% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33½% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33½% 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) ►**

- 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.)

	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1						
2						
3						
4						
5						
6						
7a						
b						
8						

Section B. Total Support**Calendar year (or fiscal year beginning in) ►**

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

	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9						
10a						
b						
11						
12						
13						
14						

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 **33½% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33½%, and line 17 is not more than 33½%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- b **33½% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33½%, and line 18 is not more than 33½%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.	1	
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).	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.	3a	
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.	3b	
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.	3c	
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.	4a	
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.	4b	
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.	4c	
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).	5a	
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?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
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 .	6	
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).	7	
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).	8	
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 .	9a	
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 .	9b	
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 .	9c	
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.	10a	
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.)	10b	

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

- 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.
- 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

- 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

- 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?
- 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).
- 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

- 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).
- 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.
- 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.

	Yes	No
2a		
2b		
3a		
3b		

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—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). 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—explain in Part VI). 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, explain in Part VI . See instructions.	
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.	
7	Excess distributions carryover to 2022. Add lines 3j and 4c.	
8	Breakdown of line 7:	
a	Excess from 2017 . . .	
b	Excess from 2018 . . .	
c	Excess from 2019 . . .	
d	Excess from 2020 . . .	
e	Excess from 2021 . . .	

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

Employer identification number

ORANGE COUNTY FAIR HOUSING

95-2538829

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 d Loan or exchange program
 b Scholarly research e Other _____
 c Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

	Amount
1c	
1d	
1e	
1f	

c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ► %
 b Permanent endowment ► %
 c Term endowment ► %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

Yes	No
3a(i)	
3a(ii)	

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.

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	70,697	58,252	12,445
e Other	0	0	0	0

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ► 12,445

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	

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

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.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

ORANGE COUNTY FAIR HOUSING

Employer identification number

95-2538829

Form 990, Part VI, Section B, Line 11b - THE CEO REVIEWS THE TAX RETURNS AND SHARES THE RESULTS OF HER REVIEW WITH
THE ENTIRE BOARD OF DIRECTORS.

Form 990, Part VI, Section B, Line 12c - CONFLICT OF INTEREST FORMS TO DISCLOSE ANY RELATIONSHIP THAT IS CONSIDERED
A CONFLICT OF INTEREST ARE COMPLETED UPON ACCEPTANCE TO THE BOARD OF DIRECTORS OR AT THE START OF
EMPLOYMENT. THESE FORMS ARE UPDATED ON AN ANNUAL BASIS.

Form 990, Part VI, Section B, Line 15 - THE BOARD OF DIRECTORS SET THE SALARY FOR TOP MANAGEMENT PERSONNEL. THE
BOARD USES SALARY SURVEYS FOR NON-PROFIT ORGANIZATIONS AS A REFERENCE GUIDE ON THE AMOUNT OF EACH
PERSONS SALARY. THE CEO SETS THE SALARY FOR ALL EMPLOYEES. THE CEO USES SALARY SURVEYS FOR NON-PROFIT
ORGANIZATIONS AS A REFERENCE GUIDE ON THE AMOUNT OF EACH PERSONS SALARY.

Form 990, Part VI, Section C, Line 19 - ALL GOVERNING DOCUMENTS ARE MAINTAINED AT OUR CORPORATE OFFICE AND ARE
AVAILABLE UPON REQUEST.

***FAIR HOUSING COUNCIL
OF ORANGE COUNTY
(A California not-for-profit corporation)***

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2020

FAIR HOUSING COUNCIL OF ORANGE COUNTY

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JEFFREY A. HILL CPA, INC.

19602 Fariman Drive, Carson, CA 90746 • Phone: (310) 749-1014

To the Board of Directors
Fair Housing Council of Orange County
Santa Ana, California

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of **Fair Housing Council of Orange County** (a California not-for-profit corporation) which comprise the statement of financial position as of June 30, 2020 and the related statements of activities, functional expenditures and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

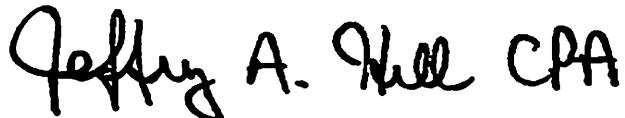
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Fair Housing Council of Orange County** as of June 30, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 4, 2021 on our consideration of **Fair Housing Council of Orange County**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 **Fair Housing Council of Orange County**'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Jeffrey A. Noll CPA". The signature is fluid and cursive, with "Jeffrey" and "A. Noll" on the first line and "CPA" on the second line.

Carson, California

June 4, 2021

FAIR HOUSING COUNCIL OF ORANGE COUNTY**STATEMENT OF FINANCIAL POSITION**

At June 30, 2020

ASSETS**CURRENT ASSETS:**

Cash and cash equivalents	\$ 43,230
Grants receivable (Note 3)	198,715
Other current assets	<u>2,657</u>
Total current assets	<u>244,602</u>

PROPERTY AND EQUIPMENT

Furniture and equipment	59,718
Less accumulated depreciation	<u>(55,617)</u>
Net property and equipment	<u>4,101</u>
TOTAL ASSETS	<u>\$ 248,703</u>

LIABILITIES AND NET ASSETS**CURRENT LIABILITIES:**

Accounts payable and accrued expenses	\$ 21,539
Loans payable-current portion (Note 4)	11,401
Accrued vacation (Note 5)	<u>59,889</u>

Total current liabilities	<u>92,829</u>
----------------------------------	---------------

LONG-TERM LIABILITIES:

Loans payable-net of current portion (Note 4)	<u>92,898</u>
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Total liabilities	<u>185,727</u>
--------------------------	----------------

NET ASSETS:

Without donor restrictions	<u>62,976</u>
Total net assets	<u>62,976</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 248,703</u>
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The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY
STATEMENT OF ACTIVITIES
For the year ended June 30, 2020

	Without donor restrictions	Total
REVENUES:		
Grants and contracts	\$ 471,677	\$ 471,677
Program income	32,170	32,170
Donations	60,646	60,646
Litigation settlement	10,000	10,000
Miscellaneous income	<u>3,446</u>	<u>3,446</u>
Total revenues	<u>577,939</u>	<u>577,939</u>
EXPENDITURES:		
Program services	561,608	561,608
Management and general	<u>79,745</u>	<u>79,745</u>
Total expenditures	<u>641,353</u>	<u>641,353</u>
Decrease in net assets	(63,414)	(63,414)
Net assets, beginning of the year	<u>126,390</u>	<u>126,390</u>
Net assets, end of the year	<u>\$ 62,976</u>	<u>\$ 62,976</u>

The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

STATEMENT OF FUNCTIONAL EXPENDITURES

For the year ended June 30, 2020

	<u>Program Services</u>	<u>Management and general</u>	<u>Total</u>
EXPENDITURES:			
Bank service charge	\$ -	\$ 1,420	\$ 1,420
Consultants	31,100	9,135	40,235
Depreciation	-	28	28
Dues and subscriptions	-	6,254	6,254
Equipment rental and maintenance	3,972	441	4,413
Insurance	23,729	2,637	26,366
Janitorial	1,604	178	1,782
Miscellaneous	6,196	1,481	7,677
Mileage/parking	5,481	609	6,090
Outreach	4,508	-	4,508
Real estate taxes	23	3	26
Copier lease	4,856	540	5,396
Payroll fees	-	2,976	2,976
Postage and delivery	1,040	116	1,155
Program supplies	632	-	632
Salaries, taxes and benefits	412,669	45,852	458,521
Staff development	134	-	134
Office space rent	49,685	5,521	55,205
Telephone	11,723	1,303	13,026
Interest	-	780	780
Utilities	<u>4,256</u>	<u>473</u>	<u>4,729</u>
Total expenditures	<u>\$ 561,608</u>	<u>\$ 79,745</u>	<u>\$ 641,353</u>

The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY**STATEMENT OF CASH FLOWS**

For the year ended June 30, 2020

Cash flows from operating activities:	
Decrease in net assets	\$ (63,414)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	28
Changes in operating assets and liabilities:	
(Increase) decrease in assets:	
Grants receivable	(15,652)
Other current assets	172
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	20,604
Accrued vacation	<u>4,293</u>
Net cash used by operating activities	<u>(53,969)</u>
Cash flows from investing activities:	
Cash paid for property and equipment	(4,129)
Cash proceeds from security deposit	<u>5,336</u>
Net cash provided by investing activities	<u>1,207</u>
Cash flows from financing activities:	
Cash proceeds from loan	108,000
Principal payments on loans	<u>(11,701)</u>
Net cash provided by financing activities	<u>96,299</u>
Net increase in cash	43,537
Cash and cash equivalents, beginning of the year	<u>(307)</u>
Cash and cash equivalents, end of the year	<u>\$ 43,230</u>
SUPPLEMENTAL INFORMATION:	
Cash paid for interest expense	<u>\$ 780</u>

The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION

Fair Housing Council of Orange County (Fair Housing) is organized as a California not-for-profit corporation. It receives federal awards through direct and pass-through awards from the federal government.

The purpose of FHCOC is to promote and extend equal housing opportunities in Orange County. It does this principally through the handling of landlord-tenant disputes, housing discrimination complaints and housing counseling services. FHCOC is supported by grants, donations and fees.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying financial statements are prepared on the accrual basis in accordance with the AICPA's Audit and Accounting Guide, "Not-for-Profit Organizations" 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 Fair Housing. These net assets may be used at the discretion of Fair Housing's management and the board of directors. Also, contributions that are restricted by the donor are reported as increases in net assets Without Donor Restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

Net assets with Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Fair Housing had no net assets with donor restriction at June 30, 2020.

ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, Fair Housing's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances, however, the actual results could differ from those estimates.

These notes are an integral part of the preceding financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash equivalents are short-term, interest bearing, highly liquid investments with original maturities of three months or less. Fair Housing maintains cash balances at one financial institution. Deposit accounts at this bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per account.

GRANTS RECEIVABLE

Grants receivable are primarily unsecured non-interest-bearing amounts due from government grantors on cost reimbursement or performance grants. Management believes that all outstanding grants receivable are collectible in full, therefore no allowance for uncollectible receivables has been provided.

PROPERTY AND EQUIPMENT

Property and equipment are reported in the statement of financial position at cost, if purchased, and at fair value at the date of donation, if donated. All land and building are capitalized. Furniture, equipment, automobiles and leasehold improvements are capitalized if it has a cost of \$1,000 or more and a useful life when acquired of more than 1 year. Repairs and maintenance that do not significantly increase the life of the asset are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, as follows:

Asset	Estimated Life
Furniture and equipment	5
Vans and automobiles	5
Leasehold improvements	15
Buildings	15

All property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

GRANT REVENUE

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from Federal agencies is subject to independent audit under the Office of Management and Budget's audit requirements for Federal awards and review by grantor agencies. The review could result in the disallowance of expenses under the terms of the grant or reduction of future grant funds. Based on prior experience, the Fair Housing's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of Fair Housing.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

EXPENSE RECOGNITION AND ALLOCATION

The cost of providing program services and other activities is summarized on a functional basis in the statement of activities and the statement of functional expenditures. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited on the basis of periodic time or usage studies.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of Fair Housing.

TAX STATUS

Fair Housing is exempt from Federal income taxation under Section 501(c) (3) of the Internal Revenue Code (IRC), though it would be subject to tax on income unrelated to its exempt purpose (unless that income is otherwise excluded by the IRC). Contributions to Fair Housing are tax deductible to donors under Section 170 of the IRC. Fair Housing is not classified as a private foundation.

NOTE 3 - GRANTS RECEIVABLE

Grants receivable consists of the following at June 30, 2020:

Description	Amount
Community Development Block Grant Funds	\$ 32,896
Fair Housing Initiatives Program-EOI	29,576
Fair Housing Initiatives Program	<u>136,243</u>
Total	\$ <u>198,715</u>

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - LOANS PAYABLE

Description	Amount
In November, 2019, Fair Housing entered into a fixed rate loan payable to a financial institution. The loan is payable in 24 monthly installments of principal and interest of \$1,120.24 beginning on March 1, 2020. The loan is unsecured and the interest rate on this loan is 6%.	\$ 21,299
An SBA PPP loan dated May 5, 2020 payable to a local bank for \$83,000. The loan is unsecured and has an interest rate of 1%. The terms for repayment of principal and interest will be deferred until the amount of the loan forgiveness is determined in accordance with Section 1106 of the CARES Act.	<u>83,000</u>
Total	104,299
Less current portion	<u>(11,401)</u>
Long-term portion	\$ <u>92,898</u>

Principal maturities are listed as follows:

<u>Year ended June 30,</u>	<u>Amount</u>
2021	\$ 11,401
2022	9,898
2023	-0-
2024	-0-
2025	-0-
Thereafter	<u>83,000</u>
Total	<u>\$ 104,299</u>

NOTE 5 - COMPENSATED ABSENCES

Employees can earn annual vacation leave at various rates depending on their years of service with Fair Housing. The maximum permissible accumulation is 320 hours. At termination or retirement, employees are paid for any accumulated annual vacation time. The liability for accumulated unpaid vacation at June 30, 2020 is \$59,889

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 6 - OPERATING LEASE COMMITMENTS

Fair Housing has an operating lease agreement for the rental of its office space located in Santa Ana, California. The lease agreement dated December 1, 2014 has a term of five years. The amount of the rent due is \$4,000 per month for the next five years. Rent expense was \$59,843 for the year ending June 30, 2020.

The future minimum annual payments for non-cancelable lease agreements as of June 30, 2020 are as follows:

Year ended June 30,	Office Space
2021	48,000
2022	24,000
2023	-0-
2024	-0-
2025	-0-
Thereafter	-0-
 Total	 \$ <u>72,000</u>

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Revenues from government contracts are recorded to the extent expenses under the contracts are incurred. Revenues recorded under the contracts are subject to government audit and adjustment. Management believes it has complied with all applicable contract provisions.

NOTE 8 - LIQUIDITY AND AVAILABILITY OF RESOURCES

Description	Amount
Cash and cash equivalents	\$ 43,230
Accounts receivable	<u>198,715</u>
Total financial assets	\$ <u>241,945</u>

In addition to the financial assets listed above to meet general operating expenses over the next year, Fair Housing operates with a balance budget and anticipates covering its general operating expenses by collection of revenues and support. Fair Housing reviews its financial position on a regular basis to ensure adequate financial assets are available to meet general operating expenses.

These notes are an integral part of the preceding financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 9 - SUBSEQUENT EVENTS

Fair Housing's management has evaluated subsequent events for the period from June 30, 2020 through June 4, 2021, the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements.

***SUPPLEMENTARY INFORMATION SECTION REQUIRED BY
GOVERNMENT AUDITING STANDARDS***

JEFFREY A. HILL CPA, INC.

19602 Fariman Drive, Carson, CA 90746 • Phone: (310) 749-1014

To the Board of Directors
Fair Housing Council of Orange County
Santa Ana, California

INDEPENDENT AUDITOR'S 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

We have audited, in accordance with the 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 **Fair Housing Council of Orange County**, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenditures and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Fair Housing Council of Orange County**'s internal control over financial reporting (internal control) to determine the 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 **Fair Housing Council of Orange County**'s internal control. Accordingly, we do not express an opinion on the effectiveness of **Fair Housing Council of Orange County**'s internal control.

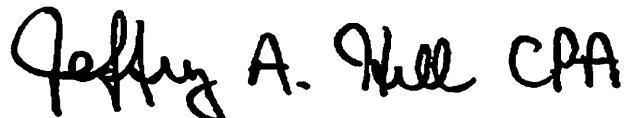
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Fair Housing Council of Orange County**'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Jeffrey A. Noll CPA". The signature is fluid and cursive, with "Jeffrey" and "A." being more stylized, "Noll" being more formal, and "CPA" being in a standard sans-serif font.

Carson, California
June 4, 2021

***FAIR HOUSING COUNCIL
OF ORANGE COUNTY
(A California not-for-profit corporation)***

***INDEPENDENT ACCOUNTANT'S REVIEW REPORT
AND FINANCIAL STATEMENTS AS OF
JUNE 30, 2022***

FAIR HOUSING COUNCIL OF ORANGE COUNTY

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To the Board of Directors
Fair Housing Council of Orange County
Santa Ana, California

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

We have reviewed the accompanying financial statements of **Fair Housing Council of Orange County** which comprise the statement of financial position as of June 30, 2022 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Jeffrey A. Hall CPA

Carson, California
December 18, 2023

FAIR HOUSING COUNCIL OF ORANGE COUNTY
STATEMENT OF FINANCIAL POSITION
At June 30, 2022

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 165,358
Grants receivable (Note 3)	95,905
Other current assets	<u>2,151</u>
Total current assets	<u>263,414</u>

PROPERTY AND EQUIPMENT

Furniture and equipment	70,697
Less accumulated depreciation	(59,068)
Net property and equipment	11,629

TOTAL ASSETS

\$ 275,043

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable and accrued expenses	\$ 18,375
Loan payable-current portion (Note 4)	83,000
Accrued vacation (Note 5)	59,889

Total current liabilities

161,264

LONG-TERM LIABILITIES:

Loan payable-net of current portion (Note 4)

Total liabilities

161.264

NET ASSETS:

Without donor restrictions 113,779

Total net assets

113 779

Total net assets

Total net assets 113,779

TOTAL LIABILITIES AND NET ASSETS

\$ 275,043

The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY
STATEMENT OF ACTIVITIES
For the year ended June 30, 2022

	Without donor restrictions	Total
REVENUES:		
Grants and contracts	\$ 624,117	\$ 624,117
Program income	21,530	21,530
Donations	64,349	64,349
Litigation settlement	3,000	3,000
Miscellaneous income	177	177
Total revenues	713,173	713,173
EXPENDITURES:		
Program services	577,009	577,009
Management and general	145,091	145,091
Total expenditures	722,100	722,100
Decrease in net assets	(8,927)	(8,927)
Net assets, beginning of the year	<u>122,706</u>	<u>122,706</u>
Net assets, end of the year	\$ 113,779	\$ 113,779

The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY
STATEMENT OF FUNCTIONAL EXPENDITURES
For the year ended June 30, 2022

	Program Services	Management and general	Total
EXPENDITURES:			
Bank service charge	\$ -	\$ 628	\$ 628
Consultants	17,912	9,385	27,297
Depreciation	-	3,022	3,022
Dues and subscriptions	-	11,428	11,428
Insurance	27,902	3,100	31,002
Miscellaneous	11,728	58,011	69,739
Mileage/parking	6,228	692	6,920
Outreach	5,711	-	5,711
Copier lease	1,231	137	1,368
Payroll fees	-	3,323	3,323
Postage and delivery	1,999	222	2,221
Program supplies	5,228	-	5,228
Salaries, taxes and benefits	479,264	53,252	532,516
Staff development	5,053	-	5,053
Telephone	13,068	1,452	14,520
Interest	-	252	252
Utilities	<u>1,685</u>	<u>187</u>	<u>1,872</u>
Total expenditures	<u>\$ 577,009</u>	<u>\$ 145,091</u>	<u>\$ 722,100</u>

The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY
STATEMENT OF CASH FLOWS
For the year ended June 30, 2022

Cash flows from operating activities:

Decrease in net assets	\$	(8,927)
------------------------	----	---------

**Adjustments to reconcile change in net assets
to net cash provided by operating activities:**

Depreciation	3,022
--------------	-------

Changes in operating assets and liabilities:

(Increase) decrease in assets:	
--------------------------------	--

Grants receivable	164,450
-------------------	---------

Other current assets	627
----------------------	-----

Increase (decrease) in liabilities:	
-------------------------------------	--

Accounts payable and accrued expenses	<u>2,335</u>
---------------------------------------	--------------

Net cash provided by operating activities	<u>161,507</u>
--	----------------

Cash flows from investing activities:

Cash paid for property and equipment	<u>(545)</u>
--------------------------------------	--------------

Net cash used by investing activities	<u>(545)</u>
--	--------------

Cash flows from financing activities:

Principal payments on loans	<u>(8,769)</u>
-----------------------------	----------------

Net cash used by financing activities	<u>(8,769)</u>
--	----------------

Net decrease in cash	152,193
-----------------------------	---------

Cash and cash equivalents, beginning of the year	<u>13,165</u>
--	---------------

Cash and cash equivalents, end of the year	<u>\$ 165,358</u>
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SUPPLEMENTAL INFORMATION:

Cash paid for interest expense	<u>\$ 780</u>
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The accompanying notes are an integral part of these financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION

Fair Housing Council of Orange County (Fair Housing) is organized as a California not-for-profit corporation. It receives federal awards through direct and pass-through awards from the federal government.

The purpose of FHCOC is to promote and extend equal housing opportunities in Orange County. It does this principally through the handling of landlord-tenant disputes, housing discrimination complaints and housing counseling services. FHCOC is supported by grants, donations and fees.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying financial statements are prepared on the accrual basis in accordance with the AICPA's Audit and Accounting Guide, "Not-for-Profit Organizations" 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 Fair Housing. These net assets may be used at the discretion of Fair Housing's management and the board of directors. Also, contributions that are restricted by the donor are reported as increases in net assets Without Donor Restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

Net assets with Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Fair Housing had no net assets with donor restriction at June 30, 2022.

ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, Fair Housing's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances, however, the actual results could differ from those estimates.

These notes are an integral part of the preceding financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash equivalents are short-term, interest bearing, highly liquid investments with original maturities of three months or less. Fair Housing maintains cash balances at one financial institution. Deposit accounts at this bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per account.

GRANTS RECEIVABLE

Grants receivable are primarily unsecured non-interest-bearing amounts due from government grantors on cost reimbursement or performance grants. Management believes that all outstanding grants receivable are collectible in full, therefore no allowance for uncollectible receivables has been provided.

PROPERTY AND EQUIPMENT

Property and equipment are reported in the statement of financial position at cost, if purchased, and at fair value at the date of donation, if donated. All land and building are capitalized. Furniture, equipment, automobiles and leasehold improvements are capitalized if it has a cost of \$1,000 or more and a useful life when acquired of more than 1 year. Repairs and maintenance that do not significantly increase the life of the asset are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, as follows:

Asset	Estimated Life
Furniture and equipment	5
Vans and automobiles	5
Leasehold improvements	15
Buildings	15

All property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

GRANT REVENUE

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from Federal agencies is subject to independent audit under the Office of Management and Budget's audit requirements for Federal awards and review by grantor agencies. The review could result in the disallowance of expenses under the terms of the grant or reduction of future grant funds. Based on prior experience, the Fair Housing's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of Fair Housing.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

EXPENSE RECOGNITION AND ALLOCATION

The cost of providing program services and other activities is summarized on a functional basis in the statement of activities and the statement of functional expenditures. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited on the basis of periodic time or usage studies.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of Fair Housing.

TAX STATUS

Fair Housing is exempt from Federal income taxation under Section 501(c) (3) of the Internal Revenue Code (IRC), though it would be subject to tax on income unrelated to its exempt purpose (unless that income is otherwise excluded by the IRC). Contributions to Fair Housing are tax deductible to donors under Section 170 of the IRC. Fair Housing is not classified as a private foundation.

NOTE 3 - GRANTS RECEIVABLE

Grants receivable consists of the following at June 30, 2022:

<u>Description</u>	<u>Amount</u>
Community Development Block Grant Funds	\$ 61,365
COVID funding	22,733
Fair Housing Initiatives Program	<u>11,807</u>
Total	\$ <u>95,905</u>

These notes are an integral part of the preceding financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – LOAN PAYABLE

Description	Amount
An SBA PPP loan payable to a local bank for \$83,000. The loan is unsecured and has an interest rate of 1%. The terms for repayment of principal and interest will be deferred until the amount of the loan forgiveness is determined in accordance with Section 1106 of the CARES Act. (See Note 8)	\$ <u>83,000</u>
Total	<u>83,000</u>
Less current portion	<u>(83,000)</u>
Long-term portion	<u>\$ -0-</u>

NOTE 5 - COMPENSATED ABSENCES

Employees can earn annual vacation leave at various rates depending on their years of service with Fair Housing. The maximum permissible accumulation is 320 hours. At termination or retirement, employees are paid for any accumulated annual vacation time. The liability for accumulated unpaid vacation at June 30, 2022 is \$59,889.

NOTE 6 – OPERATING LEASE COMMITMENTS

Fair Housing has an operating lease agreement for the rental of its office space located in Santa Ana, California. The lease agreement dated December 1, 2014 has a term of five years. The amount of the rent due is \$4,072 per month for the next five years. Rent expense was \$59,843 for the year ending June 30, 2022. (See Note 8)

The future minimum annual payments for non-cancelable lease agreements as of June 30, 2022 are as follows:

Year ended June 30,	Office Space
2023	48,244
2023	48,000
2023	24,000
2023	-0-
2024	-0-
Thereafter	<u>-0-</u>
Total	<u>\$ 120,244</u>

These notes are an integral part of the preceding financial statements.

FAIR HOUSING COUNCIL OF ORANGE COUNTY

NOTES TO FINANCIAL STATEMENTS

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Revenues from government contracts are recorded to the extent expenses under the contracts are incurred. Revenues recorded under the contracts are subject to government audit and adjustment. Management believes it has complied with all applicable contract provisions.

NOTE 8 - LIQUIDITY AND AVAILABILITY OF RESOURCES

Description	Amount
Cash and cash equivalents	\$ 165,358
Grants receivable	<u>95,905</u>
Total financial assets	<u>\$ 261,263</u>

In addition to the financial assets listed above to meet general operating expenses over the next year, Fair Housing operates with a balance budget and anticipates covering its general operating expenses by collection of revenues and support. Fair Housing reviews its financial position on a regular basis to ensure adequate financial assets are available to meet general operating expenses.

NOTE 9 - SUBSEQUENT EVENTS

Fair Housing's management has evaluated subsequent events for the period from June 30, 2022 through December 18, 2023, the date the financial statements were available to be issued. Management identified the following event that require disclosure or that would have an impact on the financial statements.

The PPP loan mentioned in Note 4 above was forgiven and paid in full on October 5, 2021.

Board of Directors

Fair Housing Council of Orange County

<p><i>Chair</i></p> <p>Oscar Rodriguez Aguila 501 N. Golden Circle Dr., #208 Santa Ana, CA 92705 Affil: ProActive Realty Inv., Inc. Real Estate Broker Work: (714) 541-3138 Cell: (714) 369-4426 Fax: (714) 541-3149</p> <p style="text-align: center;">Term Expires: February 19, 2023</p> <p>Oscar@proactiveri.com</p>	<p><i>Vice Chair</i></p> <p>Vacant</p>
<p><i>Secretary</i></p> <p>Karen Kehetian 2960 Champion Way, #131 Tustin, CA 92782 Affil: First Team Real Estate Real Estate Salesperson Home: (714) 832-0590 Work: (714) 832-0590 Cell: (714) 469-0590 Fax: (714) 832-3061</p> <p style="text-align: center;">Term Expires: February 19, 2022</p> <p>karenkehettian@cox.net</p>	<p><i>Treasurer</i></p> <p>Michael P. Simondi 1655 Hillcrest Drive Laguna Beach, CA 92651 Affil: Michael P. Simondi & Assoc. Atty/CPA Partner Home: (949) 494-4492 Work: (949) 476-2379 Cell: (949) 246-2374 Fax: (949) 476-2477</p> <p style="text-align: center;">Term Expires: February 19, 2022</p> <p>msimondi@tands-law.com</p>
<p>Khoi Pham 15226 Davenport St. Tustin, CA 92782 Affil: Retired Home: (949) 387-1263 Cell: (714) 614-0899</p> <p style="text-align: center;">Term Expires: February 19, 2023</p> <p>khoiphampfcoc@gmail.com</p>	<p><i>President / CEO (non-voting)</i></p> <p>Denise Y. Cato 2021 E. 4th Street, Suite 122 Santa Ana, CA 92705-3912 Work: (714) 881-0536 Cell: (213) 494-9953 Fax: (714) 835-0282</p> <p>dcato@fairhousingoc.org</p>

**FAIR HOUSING COUNCIL OF ORANGE COUNTY
(A Non-profit California Corporation)
FINANCIAL STATEMENTS
JUNE 30,2023**

DAKSHA PATEL, C.P.A., INC.



DAKSHA PATEL C.P.A. INC.
15 Citrus Glen, Buena Park, California, 90620
Tel. No.(714) 521-4591 FAX: (714) 821-1207

**To the Board of Directors,
Fair Housing Council of Orange County
California.**

The accompanying financial statements of Fair Housing Council of Orange County (a non-profit California Corporation), as of and for the year ended June 30, 2023, were not subjected to an audit, review, or compilation engagement by us and, accordingly we do not express an opinion, a conclusion, nor provide any assurance on them.

Management has elected to omit substantially all the disclosures ordinarily include in financial statements prepared in accordance with the Accrual-basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equities, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Daksha Patel

Daksha Patel C.P.A.
Buena Park, California
October 6, 2023

Fair Housing Council of OC
Statement of Financial Position
As of June 30, 2023

Accrual Basis

Jun 30, 23

ASSETS	
Current Assets	
Checking/Savings	
Pacific Western-General # 9401	55.44
Pacific Western-Payroll # 9393	100.00
Pacific Western-Holding # 9385	100.00
Citizens Bank -Operating # 3473	11,788.84
Citizens Bank - Holding Account	213,287.32
Citizens Bank - Payroll Account	126.71
	<hr/>
Total Checking/Savings	225,458.31
Accounts Receivable	
Accounts Receivable	<hr/>
Total Accounts Receivable	83,202.14
	<hr/>
Other Current Assets	
Prepaid Ins-California Choice	<hr/>
Total Other Current Assets	2,150.09
	<hr/>
Total Current Assets	310,810.54
Fixed Assets	
Furniture & Equipment-2014-15	23,828.91
Furniture & Equipment-Other	39,206.32
Furniture & Equipment - Donated	7,662.00
Accumulated Depreciation - F&F	(60,475.94)
	<hr/>
Total Fixed Assets	10,221.29
	<hr/>
TOTAL ASSETS	<u>321,031.83</u>

No assurance is provided on these financial statement

Fair Housing Council of OC
Statement of Financial Position
As of June 30, 2023

Accrual Basis

Jun 30, 23

LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
NeoFunds Credit (Quadient)	146.84
	<hr/>
Total Credit Cards	146.84
	<hr/>
Other Current Liabilities	
Accrued Vacation	59,889.00
EE Retirement Benefits Withheld	683.52
	<hr/>
Total Other Current Liabilities	60,572.52
	<hr/>
Total Current Liabilities	60,719.36
	<hr/>
Total Liabilities	60,719.36
	<hr/>
Equity	
Fund Balance - Beginning	558,884.47
Unrestrict (Retained Earnings)	(444,290.11)
Net Income	145,718.11
	<hr/>
Total Equity	260,312.47
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>321,031.83</u>

No assurance is provided on these financial statement

Fair Housing Council of OC
Statement Of Activities (Profit and Loss Statement)
July 2022 through June 2023

Accrual Basis

Jul '22 - Jun 23

Ordinary Income/Expense	
Income	
Income - Donations	28,050.00
Income - FHIP	358,943.21
Income - FHIP-EOI	141,309.47
Income - HUD	1,224.36
Income - Anaheim	90,000.00
Income - Fountain Valley	5,000.00
Income - Laguna Niguel	9,500.00
Income - Lake Forest	7,430.00
Income - Orange County	52,000.00
Income - Rancho Santa Margarita	3,220.00
Income - Santa Ana	60,000.01
Income - Refunds	75.00
Income - Miscellaneous	15.00
Income - Seminars & Training	46,498.30
Income - Settlements	4,508.35
Total Income	807,773.70
Gross Profit	807,773.70
Expense	
Consultants	
Accounting	10,550.00
Testing	9,430.00
Consultants - Other	1,782.00
Total Consultants	21,762.00
General Program	
Bank Charges	539.34
Depreciation	2,223.84
Development Staff	276.90
Dues & Subscriptions	3,814.99
Insurance	
Workers Comp Insurance	2,858.35
Insurance - Other	29,238.33
Total Insurance	32,096.68
Mileage/Parking (Travel)	11,160.17
Misc. Expenses	9,224.36
Employee Reimb. - Vacation	22,313.20
Outreach	15,489.34
Postage, shipping, delivery	735.05
Office Supplies	1,876.25
Supplies	1,703.51
Total General Program	101,453.63

No assurance is provided on these financial statement

Fair Housing Council of OC
Statement Of Activities (Profit and Loss Statement)
July 2022 through June 2023

Accrual Basis

Jul '22 - Jun 23

Office Equipment Expenses	
Copier Lease	2,092.09
	<hr/>
Total Office Equipment Expenses	2,092.09
	<hr/>
Office Space	
Building Maintenance	941.77
Janitorial	3,600.00
RE Taxes	252.54
Rent	51,876.00
	<hr/>
Total Office Space	56,670.31
	<hr/>
Payroll	
1099	10,531.80
Benefits	27,557.56
Payroll Fees - ADP	3,558.21
Payroll Taxes	37,746.57
Staff	467,079.95
	<hr/>
Total Payroll	546,474.09
	<hr/>
Utilities	
Electric/Gas/Water	1,049.98
Telephone	14,660.48
Utilities - Other	893.01
	<hr/>
Total Utilities	16,603.47
	<hr/>
Total Expense	745,055.59
	<hr/>
Net Ordinary Income	62,718.11
	<hr/>
Other Income/Expense	
Other Income	
PPP - Loan Forgiveness	83,000.00
	<hr/>
Total Other Income	83,000.00
	<hr/>
Net Other Income	83,000.00
	<hr/>
Net Income	145,718.11
	<hr/>

No assurance is provided on these financial statement

Fair Housing Council of OC
Statement Of Activities (Profit and Loss Statement)

Accrual Basis

January through June 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
Ordinary Income/Expense							
Income							
Income - Donations	5,500.00	0.00	0.00	15,000.00	0.00	0.00	20,500.00
Income - FHIP	23,759.02	20,487.02	21,533.89	23,190.72	37,425.66	82,882.91	209,279.22
Income - FHIP-EOI	10,833.95	8,464.06	7,966.10	8,024.14	8,051.20	42,730.85	86,070.30
Income - HUD	0.00	0.00	0.00	0.00	0.00	1,224.36	1,224.36
Income - Anaheim	7,500.00	7,500.00	8,577.90	7,500.00	7,500.00	7,284.06	45,861.96
Income - Fountain Valley	416.67	416.67	416.67	416.66	416.66	416.65	2,499.98
Income - Laguna Niguel	791.67	791.67	724.17	791.66	791.66	724.15	4,614.98
Income - Lake Forest	619.17	619.17	204.87	619.17	619.17	204.83	2,886.38
Income - Orange County	4,333.33	4,333.33	4,334.18	4,333.33	4,333.33	4,337.02	26,004.52
Income - Rancho Santa Margarita	268.33	268.33	309.84	268.33	268.33	309.88	1,693.04
Income - Santa Ana	5,000.00	5,000.00	5,006.60	5,000.00	5,000.00	5,673.66	30,680.26
Income - Refunds	75.00	0.00	0.00	0.00	0.00	0.00	75.00
Income - Miscellaneous	0.00	0.00	0.00	15.00	0.00	0.00	15.00
Income - Seminars & Training	1,800.00	0.00	0.00	0.00	2,760.00	0.00	4,560.00
Income - Settlements	0.00	0.00	4,250.00	0.00	258.35	0.00	4,508.35
Total Income	60,897.14	47,880.25	53,324.22	65,159.01	67,424.36	145,788.37	440,473.35
Gross Profit	60,897.14	47,880.25	53,324.22	65,159.01	67,424.36	145,788.37	440,473.35
Expense							
Consultants							
Accounting	825.00	1,475.00	825.00	825.00	825.00	825.00	5,600.00
Testing	1,110.00	0.00	920.00	1,050.00	0.00	380.00	3,460.00
Total Consultants	1,935.00	1,475.00	1,745.00	1,875.00	825.00	1,205.00	9,060.00
General Program							
Bank Charges	41.00	41.00	83.79	41.00	23.00	23.00	252.79
Depreciation	185.32	185.32	185.32	185.32	185.32	185.32	1,111.92
Development Staff	0.00	50.56	0.00	25.00	0.00	159.24	234.80
Dues & Subscriptions	75.00	240.00	120.00	247.95	956.77	75.00	1,714.72
Insurance							
Workers Comp Insurance	0.00	0.00	635.50	0.00	0.00	951.85	1,587.35
Insurance - Other	2,549.44	(712.22)	1,725.97	3,451.94	1,763.02	4,440.51	13,218.66
Total Insurance	2,549.44	(712.22)	2,361.47	3,451.94	1,763.02	5,392.36	14,806.01
Mileage/Parking (Travel)	32.08	608.32	455.21	868.61	9.83	3,772.99	5,747.04
Misc. Expenses	355.52	573.00	345.16	1,025.98	675.13	583.77	3,558.56
Employee Reimb. - Vacation	0.00	0.00	0.00	0.00	16,313.20	0.00	16,313.20
Outreach	2,853.31	1,722.69	723.51	1,746.99	708.34	723.51	8,478.35
Postage, shipping, delivery	369.02	0.00	0.00	0.00	258.03	3.42	630.47
Office Supplies	477.58	431.34	25.12	110.00	434.33	0.00	1,478.37
Total General Program	6,938.27	3,140.01	4,299.58	7,702.79	21,326.97	10,918.61	54,326.23
Office Equipment Expenses							
Copier Lease	282.71	123.01	525.74	130.42	184.21	115.62	1,361.71
Total Office Equipment Expenses	282.71	123.01	525.74	130.42	184.21	115.62	1,361.71
Office Space							
Building Maintenance	69.11	69.11	69.11	69.11	138.22	0.00	414.66
Janitorial	300.00	300.00	300.00	300.00	300.00	300.00	1,800.00
Rent	4,332.00	4,332.00	4,332.00	4,332.00	4,332.00	4,332.00	25,992.00
Total Office Space	4,701.11	4,701.11	4,701.11	4,701.11	4,770.22	4,632.00	28,206.66
Payroll							
Benefits	2,280.37	2,280.37	2,280.37	2,280.37	2,280.37	2,280.37	13,682.22
Payroll Fees - ADP	575.39	245.59	259.93	394.88	259.93	249.94	1,985.66
Payroll Taxes	4,206.82	3,820.88	2,839.30	4,114.74	2,761.37	2,815.81	20,558.92
Staff	36,807.99	36,808.00	36,807.99	55,212.02	36,807.96	36,808.00	239,251.96
Total Payroll	43,870.57	43,154.84	42,187.59	62,002.01	42,109.63	42,154.12	275,478.76
Utilities							
Electric/Gas/Water	64.00	114.61	82.61	126.55	166.55	138.61	692.93
Telephone	1,225.15	1,246.40	1,244.67	1,197.63	1,163.20	1,147.22	7,224.27
Utilities - Other	65.98	68.98	68.98	68.98	103.98	113.98	490.88
Total Utilities	1,355.13	1,429.99	1,396.26	1,393.16	1,433.73	1,399.81	8,408.08
Total Expense	59,082.79	54,023.96	54,855.28	77,804.49	70,649.76	60,425.16	376,841.44
Net Ordinary Income	1,814.35	(6,143.71)	(1,531.06)	(12,645.48)	(3,225.40)	85,363.21	63,631.91
Other Income/Expense							
Other Income							
PPP - Loan Forgiveness	0.00	0.00	0.00	0.00	0.00	83,000.00	83,000.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	83,000.00	83,000.00
Net Other Income	0.00	0.00	0.00	0.00	0.00	83,000.00	83,000.00
Net Income	1,814.35	(6,143.71)	(1,531.06)	(12,645.48)	(3,225.40)	168,363.21	146,631.91

No assurance is provided on these financial statement

Fair Housing Council of Orange County
Statement of Cash Flows
July 1, 2022 through June 30, 2023

OPERATING ACTIVITIES	
Net Income per financial statements	145,718.11
Adjustments to reconcile Net Income to net cash provided by operating activities:	
(Increase) / Decrease In Operating Assets:	
Accounts Receivable	(4,831.07)
Prepaid Ins- California Choice	0.56
Prepaid Benefits - Unum	-
Prepaid Rent	-
Sec. Deposit - 1516 Brookhollow	-
Clearing Account - Accounts Receivable	-
Pitney Bowes Credit	-
Neofunds Credit (Quadient)	88.97
Increase / (Decrease) In Operating Liabilities:	
Accounts Payable	-
Garnishments Payable	-
Payable - Shaunna Farrington	(100.00)
Due to Michael Simondi	-
Due to Denise	-
Loan- Clearinghouse CDFI	-
Loan- San Fernando Valley	-
Net cash used by Operating Activities	\$ 140,876.57
INVESTING ACTIVITIES	
Furniture & Equipment - Other	-
Accumulate Depreciation - Bldg	-
Accumulate Depreciation - F&F	2,223.84
Net cash used by Investing Activities	2,223.84
FINANCING ACTIVITIES	
Increase/ (Decrease) in Line of Credit - Pitney Bowes	-
Increase/ (Decrease) in Line of Credit - Staples	-
Increase/ (Decrease) in Line of Credit - PPP Loan	(83,000.00)
Net cash used by Financing Activities	(83,000.00)
Net cash increase/ (decrease) for period	\$ 60,100.41
Cash at beginning of period	165,357.90
Cash at end of period	\$ 225,458.31
Supplemental Disclosures	
Interest Paid	-
Income Tax Paid	none

Fair Housing Council of OC

A/R Aging Summary

As of June 30, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Anaheim - COVID	0.00	0.00	0.00	0.00	0.00	0.00
Audit	0.00	0.00	0.00	0.00	0.00	0.00
CDBG	56,808.58	0.00	0.00	0.00	26,393.56	83,202.14
FHIP	82,882.91	9,861.16	0.00	0.00	(92,744.07)	0.00
FHIP-EOI	42,730.85	8,051.20	(6,426.72)	0.00	(44,355.33)	0.00
HUD Counseling Grant	1,224.36	0.00	0.00	0.00	(1,224.36)	0.00
Mediation	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	<u>183,646.70</u>	<u>17,912.36</u>	<u>(6,426.72)</u>	<u>0.00</u>	<u>(111,930.20)</u>	<u>83,202.14</u>

No assurance is provided on these financial statement

LANDLORD/TENANT CALLSHEET

Start _____
End _____

(Must Get Info from Client)

English Spanish

City _____ Zip code _____ Client: _____ Person Call

Wk. Phone _____ Subject Address _____

Hm. Phone _____ Mailing Address _____

Cell Phone _____ Counselor _____ Date _____

Type of Dwelling _____ # of Bedroom _____ Total Rent Amount _____ Homeless _____

(Caller's info-Statistic Purpose)

# of Persons in Household _____	# of Persons 62+ _____	Gross Monthly Income	A	B	C	D	E	F	G	H	I	J	K	L
			0	1	2	3								N/A

Male/Female If Female, Single Parent? Yes No Disabled Yes No

Tenant Manager Owner Relative Friend Gov't/Pub. Agent Other _____

ETHNICITY:	NHW	NHB	NHA	NHN	NHI	NHBW	NHAW	NHNB	NHNW	NHO
N/A	HW	HB	HA	HN	HI	HBW	HAW	NB	HNW	HO

ISSUES:

3 D Notice to Pay/Perf/Quit 7/30/60/90- Day Notice UD Sheriffs Notice Lock out Abandonment Guests
Break Lease Change of Terms Defective Notice Disability Discrimination Entry by LL Occupancy Pets
Harassment Holding Deposit Housing Assistance Late Fees Maintenance Nuisance Parking Utilities
Personal Belongings Receipts Reimbursement Rental Agreement Rent Increase Repairs Retaliation
Sec. Dep. Self-Help Eviction Sub-Standard Sub-Tenancy Single Lodger Hotel/Motel Mortgage/Foreclosure
Mobile Home Reasonable Accommodation/Modification AB 1482 SB644 Other _____
Tenant's Rent Portion/ HUD Agency _____ Voucher Pending/ Termination Date _____

Client Requires Reasonable Accommodation

LEP: Limited English Proficient

DISPOSITIONS:

Res. W/O ref. _____ Answer UD Code Enforcement Health Dept. Housing Authority Vector Control
HUD File Legal Aid/PLC Attorney Enforcement Mediation Foreclosure/Modification Small Claims Court

Info Mailed/Faxed/Emailed/Hand Deliver: Yes No Email: _____ Fax: _____

Referred by: _____ Mgmt Co: _____

Name of Complex: _____ Mgmt Contact: _____ #Units _____

Owner/Mgr. Name: _____ Ph.# _____ Fax#: _____

Dept. Amt _____ Amt Refunded _____ Amt. Charged _____ Occupancy _____ Date Moved _____
No-Days/Months/Years

Notes:

F.H. ENFORCEMENT INVESTIGATIVE CONTACT SHEET

City _____ Client _____ Date _____

Home/Msg. Phone _____ Counselor _____ Log # _____

Cell Phone: _____ c/o _____ Case # _____

Subject Complex: _____ Mail Info – Yes / No

Subject Address: _____

Client's Address: _____

Tenant	Manager	Owner	Other
Caucasian / White	Latino / Hispanic	African - American	Asian / Pacific Islander
American Indian	Multi- (specify) Racial	Other (specify) _____	

Male or Female _____ (Ask FEMALE CLIENTS Only) Single Parent Y / N

of Persons in Household _____ # of Persons 62+ _____ # of Disabled Persons _____

Gross Income \$_____ Monthly # of Units at Subject Address _____

Subject Address Rent \$_____ Monthly # of Bedroom(s) at Subject Address _____

Issues

Race	Color	Religion	Sex	National Origin	Familial Status	Disability
Sexual Orientation	Source of Income	Marital Status	Ancestry	Age	Gender	
Gender Identity/Expression	Veteran/Military Status	Genetic Information	Arbitrary (Unruh)			

Actions Taken/Disposition

Review Investigation Intake Test: RWR (NoRC)

FTP Other: (specify) _____

Referred to: LL/T Mediation Litigation Pvt. Atty.

DFEH HUD

Notes:

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752153593
Feb. 05, 2020 LTR 4168C 0
95-2538829 000000 00
00032077
BODC: TE

ORANGE COUNTY FAIR HOUSING
2021 E 4TH ST STE 122
SANTA ANA CA 92705-3912

038552

Employer ID number: 95-2538829
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Jan. 27, 2020, about
ORANGE COUNTY FAIR HOUSING

We issued you a determination letter in December 1969, recognizing
you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)
(3).

We also show 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 you're required to file a return, you
must file one of the following by the 15th day of the 5th month after
the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual
information return or notice for 3 consecutive years, we'll revoke
your tax-exempt status on the due date of the 3rd required return or
notice.

You can get IRS forms or publications you need from our website at
www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

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

0752153593

Feb. 05, 2020 LTR 4168C 0

95-2538829 000000 00

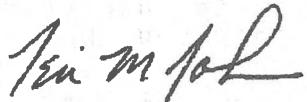
00032078

ORANGE COUNTY FAIR HOUSING
2021 E 4TH ST STE 122
SANTA ANA CA 92705-3912

time).

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3