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Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form

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

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2011

Open to Public Inspection

SCANNED SEP 26 2012

A For the 2011 calendar year, or tax year beginning JUL 01 , 2011, and ending JUN 30, 2012

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
ORANGE COUNTY FINE ARTS

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
3851 S BEAR STREET SUITE B-15

City or town, state or country, and ZIP + 4
SANTA ANA CA 92704

D Employer identification number
95-2512861

E Telephone number
714-540-6430

F Group Exemption Number ▶

G Accounting Method: [ ] Cash [X] Accrual Other (specify) ▶

H Check ▶ [ ] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ WWW.ORANGECOUNTYFINEARTS.COM

J Tax-exempt status (check only one) - [ ] 501(c)(3) [X] 501(c)(3) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Check ▶ [ ] if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 161,335.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	12,679.
	2	Program service revenue including government fees and contracts		2	89,470.
	3	Membership dues and assessments		3	5,520.
	4	Investment income		4	1,708.
	5a	Gross amount from sale of assets other than inventory	5a 51,958.		
	5b	Less cost or other basis and sales expenses	5b 43,485.		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	8,473.
	6	Gaming and fundraising events			
	6a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	6b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed $15,000)	6b		
	6c	Less direct expenses from gaming and fundraising events	6c		
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	7b	Less cost of goods sold	7b		
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	▶	9	117,850.
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	6,826.
	14	Occupancy, rent, utilities, and maintenance		14	73,431.
	15	Printing, publications, postage, and shipping		15	5,833.
	16	Other expenses (describe in Schedule O)		16	39,497.
	17	**Total expenses.** Add lines 10 through 16	▶	17	125,587.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	(7,737.)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	125,557.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	▶	21	117,820.

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08 7 2012
FRESNO, CA

For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2011)

BCA US990EZ1

Part II Balance Sheets. (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	41,872.	22	43,424.
23 Land and buildings	28,753.	23	27,835.
24 Other assets (describe in Schedule O)	66,112.	24	67,406.
25 **Total assets**	136,737.	25	138,665.
26 **Total liabilities** (describe in Schedule O)	11,180.	26	20,845.
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	125,557.	27	117,820.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III [ ]

What is the organization's primary exempt purpose? PROMOTE INTEREST IN FINE ARTS

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 CONTINUED OPERATION OF ARTS & CRAFTS DISPLAYS IN ORDER TO STIMULATE PUBLIC INTEREST IN THE FINE ARTS INCLUDES SPACE RENTAL FEES FOR ARTISTS

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 28a 125,557.

29

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here ▶ [ ] 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 125,557.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. [ ]

(a) Name and address	(b) Average hours per week devoted to position	(c) Reportable compensation (For, W-2/1099-MISC) (If not paid, enter-0-)	(d) Contributions to employee benefit plans & deferred comp	(e) Estimated amount of other compensation
SEE ATTACHED		0		

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes", to line 35a, has the organization filed a Form 990-T for the year? If "No", provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under. section 4911▶ , section 4912 ▶ , section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ▶ CA			
42a	The organizations books are in care of ▶ ANN JONES Telephone no ▶ 714-540-6430 Located at ▶ 3851 S BEAR ST NO B-15 CA SANTA ANA ZIP + 4 ▶ 92705			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	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	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None."

(a) Name and title of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		

f Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☒ Yes ☐ No

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

Sign Here

Ann Jones 8-17-12
Signature of officer Date

ANN JONES SECRETARY
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
DAVID WIDERMAN	DAVID WIDERMAN	08/17/2012		P00295114

Firm's name ▶US TAX ASSISTORS Firm's EIN ▶27-1127032

Firm's address ▶5031 BIRCH STREET SUITE C NEWPORT BEACH CA 92660- Phone no. 949-474-8676

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

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.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
ORANGE COUNTY FINE ARTS

Employer identification number
95-2512861

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 11, 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.)

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 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.)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii)	A family member of a person described in (i) above?	11g(ii)	
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	99733.	70052.	135139.	150863.	159208.	614995.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	9984.	4946.	6629.	6230.	6547.	34336.
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	109717.	74998.	141768.	157093.	165755.	649331.
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	5000.	5000.	5000.	6896.	18031.	39927.
c Add lines 7a and 7b	5000.	5000.	5000.	6896.	18031.	39927.
8 **Public support** (Subtract line 7c from line 6.)						609404.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	109717.	74998.	141768.	157093.	165755.	649331.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5905.			7743.	9767.	23415.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30,1975						
c Add lines 10a and 10b	5905.			7743.	9767.	23415.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	115622.	74998.	141768.	164836.	175522.	672746.

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	90.58 %
16	Public support percentage from 2010 Schedule A, Part III, line 15	16	92.22 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f))	17	3.48 %
18	Investment income percentage from **2010** Schedule A, Part III, line 17	18	2.98 %

19a **33 1/3 % support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3 % support tests - 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here** The organization qualifies as a publicly supported organization ▶ ☐

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

SCHEDULE O
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047
2011
Open to Public Inspection

Name of the organization
ORANGE COUNTY FINE ARTS

Employer identification number
95-2512861

OTHER EXPENSE5 - PART 1, LINE 16:

GENERAL & ADMINISTRATIVE	2,517
ADVERTISING EXPENSE	10,229
DUES	1,160
OFFICE EXPENSE	3,123
RECEPTION EXPENSE	2,865
MERCHANT FEES	1,186
TAX EXPENSE	5,034
INSURANCE EXPENSE	1,290
SCHOLARSHIP EXPENSE	945
ARTIST SHOW EXPENSES	5,510
BANKING FEES	1,576
GIFT SHOP EXPENSE	1,242
OTHER EXPENSE	1,620
PROGRAM DEMONSTRATIONS	1,200
TOTAL OTHER EXPENSE	39,497

OTHER ASSETS - PART 2, LINE 24

FRANKILN INCOME FUND	59,366
RENT DEPOSITS	5,790
ARTISTS IN THE SCHOOL GRANTS	2,250
TOTAL OTHER ASSETS	67,406

Name of the organization: ORANGE COUNTY FINE ARTS

Employer identification number: 95-2512861

TOTAL LIABILITIES - PART 2, LINE 26

SALES TAX PAYABLE	7,120
RENT DEPOSITS PAYABLE	10.120
ARTISTS IN THE SCHOOLS LIABILITY	1,060
CREDIT CARD PAYABLE	2,545
TOTAL LIABILITIES	20,845

YEAR ENDED 6/30/12

FED ID#: 95-2512861
CA ID#: 0482091

Form 990-EZ, Part IV
List of Officers, Directors , Trustees, and Key Employees

Name & Address	Title & Average Hours Per Week Devoted	Compen-sation	Contri-bution to EBP & DC	Expense Account/ Other
STEPHEN AUSTIN 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	President 10	$ 0.	$ 0.	$ 0.
DARLENE GALCHUTT 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Vice-President 2	$ 0.	$ 0.	$ 0.
LAURA RICE-ROBINSON 10 BASCOM IRVINE, CA 92626	Treasurer 10	$ 0.	$ 0.	$ 0.
JACQUELINE ZIMBALSIT 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Past President 2	$ 0.	$ 0.	$ 0.
ELLEN SEEFELDT 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
MAX YAMADA 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
ANN JONES 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
TERRY WALKER 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
JILA HAKIMI 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
TOURAJ HAKIMI 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
DENNIS SCHOLZ 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.

YEAR ENDED 6/30/12

FED ID#: 95-2512861
CA ID#: 0482091

Form 990-EZ, Part IV
List of Officers, Directors , Trustees, and Key Employees

Name & Address	Title & Average Hours Per Week Devoted	Compen-sation	Contri-bution to EBP & DC	Expense Account/ Other
LINDA BROOKS 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
VICKI WILLIAMS 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
LINDA LEYDEKKERS 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Chairperson 2	$ 0.	$ 0.	$ 0.
JARED MILLAR 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA	Chairperson 2	$ 0.	$ 0.	$ 0.
SALLY WILSON 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Chairperson 2	$ 0.	$ 0.	$ 0.
VICTORIA RIVETT 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Director 2	$ 0.	$ 0.	$ 0.
CASEY SULLIVAN 3851 S. BEAR ST., STE. B-15 SANTA ANA, CA 92704	Chairperson 2	$ 0.	$ 0.	$ 0.
	Director 2	$ 0.	$ 0.	$ 0.
Total	54	$ 0.	$ 0.	$ 0.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ **See separate instructions.** ▶ **Attach to your tax return.**

OMB No. 1545-0172

2011

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
ORANGE COUNTY FINE ARTS	FORM 990	95-2512861

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

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

Part II **Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Do not include listed property.)** (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	918.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV **Summary** (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	918.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

2011 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
Form: FORM 990																
Rental Property: N/A																
Depreciation Class: Furniture and fixtures nonrental																
In Service Year: 1991																
2 FILE CABIN	01/91	55	100		55	SL	5.0	HY	55							
5 WORK TABLE	01/91	1049	100		1049	SL	5.0	HY	1049							
6 DISPLAY PE	01/91	175	100		175	SL	5.0	HY	175							
2 REFRIGERAT	01/91	250	100		250	SL	5.0	HY	250							
2 MICROWAVES	01/91	285	100		285	SL	5.0	HY	285							
		1814			1814				1814							
In Service Year: 1997																
RECEPTION DE	01/97	150	100		150	SL	5.0	HY	150							
CHAIRS	01/97	100	100		100	SL	5.0	HY	100							
		250			250				250							
In Service Year: 2004																
TABLES	09/04	175	100		175	SL	7.0	HY	175			175				
GRIDS, STAND	11/04	793	100		793	SL	7.0	HY	793			793				
		968			968				968			968				
Depreciation Class: Leasehold Improvements nonresidential																
In Service Year: 2001																
BUILDING IMP	01/01	14424	100		14424	MACRS	40.0	MM	4044	361	361	4044	361			
In Service Year: 2005																
IMPROVEMENTS	07/05	22272	100		22272	SL	40.0	MM	3899	557	557	3899	557			

2011 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/ Price	Sales Price	Date Sold
Depreciation Class: Office equipment																
In Service Year: 1991																
COPIER	01/91	325	100		325	SL	5.0	HY	325							
TELEPHONES	01/91	375	100		375	SL	5.0	HY	375							
		700			700				700							
In Service Year: 2004																
USED FLOOR B	12/04	75	100		75	SL	7.0	HY	75			75				
In Service Year: 2005																
OKI LASER PR	01/05	1249	100		1249	SL	7.0	HY	1249			1249				
Form Totals:		41752			41752				12999	918	918	10235	918			

Detail Sheet 2011

Name: ORANGE COUNTY FINE ARTS **ID:** 95-2512861

Description: PROGRAM SERVICE REVENUE - PART 1, LINE 2

Type	Amount
SPACE FEES	86,472.
OTHER PROGRAM SERVICE REVENUE	2,998.
Total	89,470.

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