

**ROBERT L. GAMEZ, Certified Public Accountant**  
920 Glenneyre Street, Suite D, Laguna Beach, California 92651  
PHONE: (949)494-1034 FAX: (949)497-6814

November 9, 2015

LAGUNA BEACH SCHOOLS PERFORMING ARTS  
BOOSTERS  
625 PARK AVENUE  
LAGUNA BEACH, CA 92651

Dear Client:

Your 2014 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2014 California Exempt Organization Annual Information Return will be electronically filed with the State of California upon receipt of a signed Form 8453-EO. There is a balance due of \$10 payable by November 16, 2015. Mail your California payment voucher, Form 3586, on or before November 16, 2015 to:

Franchise Tax Board  
P.O. Box 942857  
Sacramento, CA 94257-0531

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$50 payable by November 16, 2015. Make the check or money order payable to "Attorney General's Registry of Charitable Trusts" and mail your California report on or before November 16, 2015 to:

REGISTRY OF CHARITABLE TRUSTS  
P.O. BOX 903447  
SACRAMENTO, CA 94203-4470

Please be sure to call us if you have any questions.

Sincerely,



ROBERT L. GAMEZ, CPA

INSTRUCTIONS FOR FILING NON-PROFIT TAX RETURNS

Taxpayer Name: LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS

Period Ended: June 30, 2015

Form 990: Due: November 16, 2015

  X   Amount Due: \$ -0-

       Refund Due: \$ -0-

Form 199: Due: November 16, 2015

  X   Amount Due: \$ 10.00

Make check payable to the **Franchise Tax Board** and mail with voucher, Form 3586.

Write the FEIN and "2014 FTB 3586" on the check.

Form RRF-1: Due: November 16, 2015

  X   Amount Due: \$ 50.00

Make check payable to the **Attorney General's Registry of Charitable Trusts** and attach to the report

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TO INSURE PROPER CREDIT, WRITE YOUR I.D. NUMBER ON THE BOTTOM OF ALL YOUR CHECKS. ALSO WRITE YOUR FORM NUMBER AND YEAR OF RETURN.

**2014 Exempt Org. Return**  
prepared for:

**LAGUNA BEACH SCHOOLS PERFORMING ARTS  
BOOSTERS**  
625 PARK AVENUE  
LAGUNA BEACH, CA 92651

**Robert L. Gamez, CPA**  
920 Glenneyre St., Suite #D  
Laguna Beach, CA 92651

Form **8879-EO**

**IRS e-file Signature Authorization  
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2014, or fiscal year beginning 7/01, 2014, and ending 6/30, 2015.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.  
▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

Name of exempt organization

LAGUNA BEACH SCHOOLS PERFORMING ARTS  
BOOSTERS

Employer identification number

20-1557073

Name and title of officer

KAREN KANNER

President

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1 a Form 990 check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1 b	
2 a Form 990-EZ check here . . . . .	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2 b	<u>162,041.</u>
3 a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3 b	
4 a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4 b	
5 a Form 8868 check here . . . . .	<input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	5 b	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Robert L. Gamez, CPA to enter my PIN 92652 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 33242092651  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ ROBERT L. GAMEZ, CPA Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2014)



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 private foundations)

OMB No. 1545-1150

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2014 calendar year, or tax year beginning 7/01, 2014, and ending 6/30, 2015

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** **LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS**  
 625 PARK AVENUE  
 LAGUNA BEACH, CA 92651

**D** Employer identification number 20-1557073

**E** Telephone number \_\_\_\_\_

**F** Group Exemption Number \_\_\_\_\_ ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I** Website: ▶ N/A

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other \_\_\_\_\_

**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 162,041.

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I)		Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>	
<b>REVENUE</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	161,929.
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	112.
	<b>5 a</b> Gross amount from sale of assets other than inventory	<b>5 a</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>5 b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5 c</b>	
	<b>6</b> Gaming and fundraising events		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6 a</b>	
<b>b</b> 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 exceeds \$15,000)	<b>6 b</b>		
<b>c</b> Less: direct expenses from gaming and fundraising events	<b>6 c</b>		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6 d</b>		
<b>7 a</b> Gross sales of inventory, less returns and allowances	<b>7 a</b>		
<b>b</b> Less: cost of goods sold	<b>7 b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7 c</b>		
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	162,041.	
<b>EXPENSES</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	695.
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	94.
	<b>16</b> Other expenses (describe in Schedule O) <u>See Schedule O</u>	<b>16</b>	167,887.
<b>17 Total expenses.</b> Add lines 10 through 16	<b>17</b>	168,676.	
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-6,635.	
<b>ASSETS</b>	<b>19</b> 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)	<b>19</b>	125,218.
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	118,583.

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Form **990-EZ** (2014)

**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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	125,218.	118,583.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	125,218.	118,583.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	125,218.	118,583.

**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? See Schedule O

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; optional for others.)

28 <u>ENHANCED PERFORMING ARTS CURRICULUM AT ELEMENTARY AND HIGH SCHOOL LEVEL AT THE LAGUNA BEACH UNIFIED SCHOOL DISTRICT.</u>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	165,727.
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	165,727.

**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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
KAREN KANNER President	4	0.	0.	0.
ROBIN ZUR SCHMIEDE Treasurer	1	0.	0.	0.
MARY PATILLO Vice President	4	0.	0.	0.
KATHLENN MOORE Secretary	0	0.	0.	0.

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

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O.		X
<b>34</b> 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).		X
<b>35 a</b> 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)?		X
<b>35 b</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.		
<b>35 c</b> 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.		X
<b>36</b> 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.		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <input type="text" value="0"/> <b>37 a</b>		
<b>37 b</b> Did the organization file Form 1120-POL for this year?		X
<b>38 a</b> 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?		X
<b>38 b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved. <input type="text" value="N/A"/> <b>38 b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>39 a</b> Initiation fees and capital contributions included on line 9. <input type="text" value="N/A"/> <b>39 a</b>		
<b>39 b</b> Gross receipts, included on line 9, for public use of club facilities. <input type="text" value="N/A"/> <b>39 b</b>		
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0"/> ; section 4912 <input type="text" value="0"/> ; section 4955 <input type="text" value="0"/> .		
<b>40 b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) 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.		X
<b>40 c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. <input type="text" value="0"/> .		
<b>40 d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. <input type="text" value="0"/> .		
<b>40 e</b> 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.		X
<b>41</b> List the states with which a copy of this return is filed <input type="text" value="CA"/>		

**42 a** The organization's books are in care of  Telephone no.   
 Located at  ZIP + 4

	Yes	No
<b>42 b</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: <input type="text"/>		X
<b>42 c</b> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the U.S.? If 'Yes,' enter the name of the foreign country: <input type="text"/>		X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year  **43**  N/A

	Yes	No
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
<b>44 b</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.		X
<b>44 c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>44 d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		
<b>45 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>45 b</b> 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).		X



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. Yes No  
46

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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.

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. Yes No  
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49 a    
 b If 'Yes,' was the related organization a section 527 organization? 49 b

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	(b) 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 business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d 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 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**  
 Signature of officer: KAREN KANNER Date: \_\_\_\_\_  
 Type or print name and title: KAREN KANNER President

**Paid Preparer Use Only**  
 Print/Type preparer's name: ROBERT L. GAMEZ, CPA Preparer's signature: ROBERT L. GAMEZ, CPA Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P00046993  
 Firm's name: Robert L. Gamez, CPA  
 Firm's address: 920 Glenneyre St., Suite #D Firm's EIN: 95-6400610  
Laguna Beach, CA 92651 Phone no.: 949-494-1034

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.  
 ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Name of the organization <b>LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS</b>	Employer identification number <b>20-1557073</b>
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**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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - 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 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 1-9 above or IRC section (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)							
<b>Total</b>							

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
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 <b>Total.</b> Add lines 1 through 3						
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 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
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 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b>	<input type="checkbox"/>					

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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14.	15	%
16 a <b>33-1/3% support test – 2014.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b <b>33-1/3% support test – 2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17 a <b>10%-facts-and-circumstances test – 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	



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

(Complete only if you checked the box on line 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 yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	189,665.	209,949.	218,236.	162,041.	161,929.	941,820.
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.						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 <b>Total.</b> Add lines 1 through 5.	189,665.	209,949.	218,236.	162,041.	161,929.	941,820.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
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.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 <b>Public support.</b> (Subtract line 7c from line 6.)						941,820.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6.	189,665.	209,949.	218,236.	162,041.	161,929.	941,820.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	427.	362.	334.	153.	112.	1,388.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	427.	362.	334.	153.	112.	1,388.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 <b>Total support.</b> (Add lines 9, 10c, 11 and 12.)	190,092.	210,311.	218,570.	162,194.	162,041.	943,208.
14 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> ▶ <input type="checkbox"/>						

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

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)).	15	99.85 %
16 Public support percentage from 2013 Schedule A, Part III, line 15.	16	99.73 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)).	17	0.15 %
18 Investment income percentage from 2013 Schedule A, Part III, line 17.	18	0.27 %

- 19a **33-1/3% support tests – 2014.** 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 – 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶



**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain .....		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).....		
3 a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below .....		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.....		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use .....		
4 a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below .....		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations .....		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> 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.....		
5 a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).....		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?.....		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?.....		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in <b>Part VI</b> .....		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990).....		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990).....		
9 a 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 <b>Part VI</b> .....		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .....		
c Did a disqualified person (as defined in line 9(a)) 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 <b>Part VI</b> .....		
10 a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer (b) below.....		
b Did the organization, have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.).....		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
- a** The organization satisfied the Activities Test. Complete **line 2** below.
  - b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
  - c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

**2** Activities Test. Answer (a) and (b) below.

**a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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.

**b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

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

**a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.

**b** 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
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on November 20, 1970. 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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
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 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (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 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

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**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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 <b>Total annual distributions.</b> Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013			
e Excess from 2014			

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2014**

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization **LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS**

Employer identification number  
**20-1557073**

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

BOOKKEEPING.....	\$	2,000.
PROGRAM COSTS.....		165,727.
STATE INCOME TAX.....		160.
	<b>Total</b>	<b>\$ 167,887.</b>

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

ENCOURAGE THE PERFORMING ARTS IN THE LAGUNA BEACH SCHOOL DISTRICT.

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

Voucher at bottom of page. ■

**DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION TAX RETURN WITH THE PAYMENT VOUCHER.**  
If the amount of payment is zero, do not mail this voucher.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the corporation number or FEIN and '2014 FTB 3586' on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**WHEN TO FILE:** Fiscal Year – See instructions.  
Calendar Year – File and Pay by March 16, 2015.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**ONLINE SERVICES:** Corporations can make payments online with Web Pay for Businesses. After a one-time online registration, corporations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS VOUCHER \_\_\_ DETACH HERE \_\_\_  
CAUTION: You may be required to pay electronically, see instructions.

TAXABLE YEAR **2014** **Payment Voucher for Corps and Exempt Orgs e-filed Returns** CALIFORNIA FORM **3586 (e-file)**

2668214 LAGU 20-1557073 000000000000 14 FORM 3  
TYB 07-01-14 TYE 06-30-15  
LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS  
ROBERT L GAMEZ CPA  
625 PARK AVENUE  
LAGUNA BEACH CA 92651

TOTAL PAYMENT AMT 10.

California Exempt Organization Annual Information Return

Calendar Year 2014 or fiscal year beginning (mm/dd/yyyy) 7/01/2014, and ending (mm/dd/yyyy) 6/30/2015

Corporation/Organization name LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS
California corporation number 2668214
FEIN 20-1557073
Street address (suite or room) 625 PARK AVENUE
City LAGUNA BEACH
State CA
ZIP code 92651

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

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

Table with columns for Receipts and Revenues, Expenses, and Filing Fee. Rows include Gross sales or receipts, Total gross receipts, Total expenses and disbursements, and Balance due.

Sign Here: Signature of officer ROBERT L. GAMEZ, CPA, Title PRESIDENT, Date
Paid Preparer's Use Only: Preparer's signature ROBERT L. GAMEZ, CPA, Firm's name ROBERT L. GAMEZ, CPA, 920 GLENNEYRE ST., SUITE #D, LAGUNA BEACH, CA 92651, Telephone 949-494-1034



**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	112.
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule	●	7	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	●	8	112.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	
	10	Disbursements to or for members	●	10	
<b>Expenses and Disbursements</b>	11	Compensation of officers, directors, and trustees. Attach schedule. <b>SEE STATEMENT 1</b>	●	11	0.
	12	Other salaries and wages	●	12	
	13	Interest	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	
	16	Depreciation and depletion (See instructions)	●	16	
	17	Other Expenses and Disbursements. Attach schedule. <b>SEE STATEMENT 2</b>	●	17	168,676.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	●	18	168,676.

<b>Schedule L Balance Sheets</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>			125,218.		118,583.
1	Cash				●
2	Net accounts receivable				●
3	Net notes receivable				●
4	Inventories				●
5	Federal and state government obligations				●
6	Investments in other bonds				●
7	Investments in stock				●
8	Mortgage loans				●
9	Other investments. Attach schedule				●
10 a	Depreciable assets				
b	Less accumulated depreciation				●
11	Land				●
12	Other assets. Attach schedule				●
13	Total assets		125,218.		118,583.
<b>Liabilities and net worth</b>					
14	Accounts payable				●
15	Contributions, gifts, or grants payable				●
16	Bonds and notes payable				●
17	Mortgages payable				●
18	Other liabilities. Attach schedule				●
19	Capital stock or principal fund				●
20	Paid-in or capital surplus. Attach reconciliation				●
21	Retained earnings or income fund		125,218.		118,583.
22	Total liabilities and net worth		125,218.		118,583.

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

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

1	Net income per books	●	-6,635.	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year.	●	
3	Excess of capital losses over capital gains	●			Attach schedule	●	
4	Income not recorded on books this year. Attach schedule	●		9	Total. Add line 7 and line 8		
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●		10	Net income per return.		
6	Total. Add line 1 through line 5		-6,635.		Subtract line 9 from line 6		-6,635.

**Statement 1**  
**Form 199, Part II, Line 11**  
**Compensation of Officers, Directors, Trustees and Key Employees**

**Current Officers:**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
KAREN KANNER 625 PARK AVENUE LAGUNA BEACH, CA 92651	President 4.00	\$ 0.	\$ 0.	\$ 0.
ROBIN ZUR SCHMIEDE 625 PARK AVENUE LAGUNA BEACH, CA 92651	Treasurer 1.00	0.	0.	0.
MARY PATILLO 625 PARK AVENUE LAGUNA BEACH, CA 92651	Vice President 4.00	0.	0.	0.
KATHLENN MOORE 625 PARK AVENUE LAGUNA BEACH, CA 92651	Secretary 0	0.	0.	0.
<b>Total</b>		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**Statement 2**  
**Form 199, Part II, Line 17**  
**Other Expenses**

Accounting Fees.....	\$ 695.
BOOKKEEPING.....	2,000.
Postage and Shipping.....	94.
PROGRAM COSTS.....	165,727.
STATE INCOME TAX.....	160.
<b>Total</b>	<u>\$ 168,676.</u>

The entity's California tax return is **NOT FINISHED** until you complete the following instructions.

### Prior to transmission of the return

**Form 199**

The entity should review their California Exempt Income Tax Return along with any accompanying schedules and statements.

**Form 8453-EO**

The entity should review, sign and date Form 8453-EO prior to you e-filing the return.

**Balance Due**

There is a balance due in the amount of \$10.

### After transmission of the return

**Receive acknowledgement of your e-file transmission status.**

Within several hours, connect with Lacerte and get your first acknowledgement (ACK) that Lacerte has received your transmission file.

Connect with Lacerte again after 24 and then 48 hours to receive your California acknowledgements.

**Keep a signed copy of Form 8453-EO in your files for 4 years.**

**Do Not Mail:**

Form 8453-EO

**Mail Form 3586 and payment to:**

Franchise Tax Board, PO Box 942857, Sacramento CA 94257-0531

**Caution**

Do not mail Form 3586 until the Franchise Tax Board has accepted Form 199.

**EXCEPTION:** Mail Form 3586 with payment by the due date, even if the return is still pending, to avoid late payment penalties and interest charges.

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**California e-file Return Authorization for Exempt Organizations**

FORM

**2014**

**8453-EO**

Exempt Organization name

Identifying number

**LAGUNA BEACH SCHOOLS PERFORMING ARTS**

**20-1557073**

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

1	Total gross receipts (Form 199, line 4)	1	<b>162,041.</b>
2	Total gross income (Form 199, line 8)	2	<b>162,041.</b>
3	Total expenses and disbursements (Form 199, Line 9)	3	<b>168,676.</b>

**Part II Settle Your Account Electronically for Taxable Year 2014**

4  Electronic funds withdrawal      4a Amount \_\_\_\_\_      4b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

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

5 Routing number \_\_\_\_\_  
 6 Account number \_\_\_\_\_      7 Type of account:  Checking       Savings

**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2014 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.**

**Sign Here**      Signature of Officer \_\_\_\_\_      Date \_\_\_\_\_      Title **President**

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2014 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO Must Sign</b>	ERO's signature	<b>ROBERT L. GAMEZ, CPA</b>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's PTIN	<b>P00046993</b>
	Firm's name (or yours if self-employed) and address	<b>Robert L. Gamez, CPA</b>		FEIN		<b>95-6400610</b>	
		<b>920 Glenneyre St., Suite #D</b>		CA		ZIP Code <b>92651</b>	
		<b>Laguna Beach</b>					

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

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

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2014

2014 TAX RETURN

Preparer File Copy

**Client:** 5261

**Prepared for:** LAGUNA BEACH SCHOOLS PERFORMING ARTS  
BOOSTERS  
625 PARK AVENUE  
LAGUNA BEACH, CA 92651

**Prepared by:** ROBERT L. GAMEZ, CPA  
Robert L. Gamez, CPA  
920 Glenneyre St., Suite #D  
Laguna Beach, CA 92651  
949-494-1034

**Date:** November 9, 2015

**Comments:**

**Route to:** \_\_\_\_\_

IN

**MAIL TO:**  
 Registry of Charitable Trusts  
 P.O. Box 903447  
 Sacramento, CA 94203-4470  
 Telephone: (916) 445-2021

**WEBSITE ADDRESS:**  
<http://ag.ca.gov/charities/>

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

Sections 12586 and 12587, California Government Code  
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>130132</u> <b>LAGUNA BEACH SCHOOLS PERFORMING ARTS BOOSTERS</b> <small>Name of Organization</small> <u>625 PARK AVENUE</u> <small>Address (Number and Street)</small> <u>LAGUNA BEACH, CA 92651</u> <small>City or Town State ZIP Code</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>2668214</u> Federal Employer I.D. No. <u>20-1557073</u>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)**  
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

**PART A – ACTIVITIES**

For your most recent full accounting period (beginning 7/01/14 ending 6/30/15) list:  
 Gross annual revenue \$ 162,041. Total assets \$ 118,583.

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

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

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Organization's area code and telephone number \_\_\_\_\_  
 Organization's e-mail address \_\_\_\_\_

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief it is true, correct and complete.

CLIENT'S COPY

Signature of authorized officer	<b>KAREN KANNER</b> <small>Printed Name</small>	<b>PRESIDENT</b> <small>Title</small>	<small>Date</small>
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THE UNITED STATES OF AMERICA  
BUREAU OF THE CENSUS

WOMEN EMPLOYED IN MANUFACTURING INDUSTRIES

Industry	1900	1910	1920
Textile mill	...	...	...
Iron and steel mill	...	...	...
Food product mill	...	...	...
Chemical and allied products mill	...	...	...
Other manufacturing	...	...	...
Total	...	...	...

Percentage of women employed in manufacturing industries, by industry, 1900, 1910, and 1920. The data shows a significant increase in the percentage of women employed in manufacturing industries over the period shown, particularly in the textile industry.

Industry	1900	1910	1920
Textile mill	...	...	...
Iron and steel mill	...	...	...
Food product mill	...	...	...
Chemical and allied products mill	...	...	...
Other manufacturing	...	...	...
Total	...	...	...