

Form 990

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)

OMB No. 1545-0047

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service(7)

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

A For the 2007 calendar year, or tax year beginning 7/01, 2007, and ending 6/30, 2008

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Ivey Ranch Park Association, 110 Rancho Del Oro Drive, Oceanside, CA 92057

D Employer Identification Number 95-3775136, E Telephone number (760) 722-4839, F Accounting method: Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If 'Yes,' enter number of affiliates. H(c) Are all affiliates included? No. H(d) Is this a separate return filed by an organization covered by a group ruling? No. I Group Exemption Number. M Check if the organization is not required to attach Schedule B.

G Web site: www.iveyranch.com

J Organization type (check only one) 501(c) 3 (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12... 311,300.

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

Table with columns for Revenue, Expenses, and Assets. Rows include: 1 Contributions, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues; 4 Interest on savings; 5 Dividends; 6a Gross rents; 7 Other investment income; 8a Gross amount from sales of assets; 9 Special events and activities; 10a Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets at beginning; 20 Other changes; 21 Net assets at end.

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a				
<b>22b</b> Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b				
<b>23</b> Specific assistance to individuals (attach schedule)	23				
<b>24</b> Benefits paid to or for members (attach schedule)	24				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	40,500.	40,500.	0.	0.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c	0.	0.	0.	0.
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	26	106,559.	95,901.	10,658.	
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	27				
<b>28</b> Employee benefits not included on lines 25a - 27	28	6,274.	6,274.		
<b>29</b> Payroll taxes	29	15,077.	15,077.		
<b>30</b> Professional fundraising fees	30				
<b>31</b> Accounting fees	31				
<b>32</b> Legal fees	32				
<b>33</b> Supplies	33				
<b>34</b> Telephone	34	3,506.	3,506.		
<b>35</b> Postage and shipping	35	249.	236.	13.	
<b>36</b> Occupancy	36				
<b>37</b> Equipment rental and maintenance	37	1,631.	1,631.		
<b>38</b> Printing and publications	38	4,130.	4,130.		
<b>39</b> Travel	39	3,997.	3,997.		
<b>40</b> Conferences, conventions, and meetings	40	656.		656.	
<b>41</b> Interest	41				
<b>42</b> Depreciation, depletion, etc (attach schedule)	42	9,694.	8,672.	1,022.	
<b>43</b> Other expenses not covered above (itemize):					
<b>a</b> See Statement 3	43a	105,119.	89,752.	15,367.	
<b>b</b> _____	43b				
<b>c</b> _____	43c				
<b>d</b> _____	43d				
<b>e</b> _____	43e				
<b>f</b> _____	43f				
<b>g</b> _____	43g				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44	297,392.	269,676.	27,716.	0.

**Joint Costs.** Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III** Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ See Statement 4 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a <u>Daycare services for both able-bodied and special needs children taken on a full-time, part-time or drop in basis</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here .. ▶ <input type="checkbox"/>	138,030.
b <u>Respite services for special needs children and adults on an in-home basis.</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here .. ▶ <input type="checkbox"/>	47,931.
c <u>Physical and mental therapy resulting from interacting, controlling and caring for horses.</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here .. ▶ <input type="checkbox"/>	77,350.
d <u>Summer camp for special needs children and miscellaneous programs</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here .. ▶ <input type="checkbox"/>	6,365.
e Other program services..... (Grants and allocations \$ _____) If this amount includes foreign grants, check here .. ▶ <input type="checkbox"/>	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ..... ▶	<b>269,676.</b>

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

Table with columns: Description, (A) Beginning of year, (B) End of year. Rows include Assets (45-59) and Liabilities (60-66), and Net Assets/Fund Balances (67-74).

ASSETS

LIABILITIES

NET ASSETS OR FUND BALANCES

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements.....		<b>a</b>	335,027.
<b>b</b>	Amounts included on line a but not on Part I, line 12:			
	1 Net unrealized gains on investments.....	<b>b1</b>		
	2 Donated services and use of facilities.....	<b>b2</b>	24,000.	
	3 Recoveries of prior year grants.....	<b>b3</b>		
	4 Other (specify): See Stmt 8	<b>b4</b>	7,389.	
	Add lines b1 through b4.....			<b>b</b> 31,389.
<b>c</b>	Subtract line b from line a.....			<b>c</b> 303,638.
<b>d</b>	Amounts included on Part I, line 12, but not on line a:			
	1 Investment expenses not included on Part I, line 6b.....	<b>d1</b>		
	2 Other (specify):	<b>d2</b>		
	Add lines d1 and d2.....			<b>d</b>
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines c and d.....			<b>e</b> 303,638.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements.....		<b>a</b>	328,781.
<b>b</b>	Amounts included on line a but not on Part I, line 17:			
	1 Donated services and use of facilities.....	<b>b1</b>	24,000.	
	2 Prior year adjustments reported on Part I, line 20.....	<b>b2</b>		
	3 Losses reported on Part I, line 20.....	<b>b3</b>		
	4 Other (specify): See Stmt 9	<b>b4</b>	7,389.	
	Add lines b1 through b4.....			<b>b</b> 31,389.
<b>c</b>	Subtract line b from line a.....			<b>c</b> 297,392.
<b>d</b>	Amounts included on Part I, line 17, but not on line a:			
	1 Investment expenses not included on Part I, line 6b.....	<b>d1</b>		
	2 Other (specify):	<b>d2</b>		
	Add lines d1 and d2.....			<b>d</b>
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines c and d.....			<b>e</b> 297,392.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
See Statement 10		40,500.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question (75a-75d), Yes, No. 75a: 9. 75b: X. 75c: X. 75d: X.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Row 1: None.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question (76-81b), Yes, No. 76: X. 77: X. 78a: X. 78b: N/A. 79: X. 80a: X. 81a: 0. 81b: X.

BAA

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
82b	24,000.		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	N/A	
c	Dues, assessments, and similar amounts from members.	N/A	
85c		N/A	
d	Section 162(e) lobbying and political expenditures.	N/A	
85d		N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices.	N/A	
85e		N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e).	N/A	
85f		N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85g		N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
85h		N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	N/A	
86a		N/A	
b	Gross receipts, included on line 12, for public use of club facilities.	N/A	
86b		N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders.	N/A	
87a		N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
87b		N/A	
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
88b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
b	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 become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
89b			X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization. ▶ 0.		
89e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?.		X
89f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?.		X
89g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?.		X
90a	List the states with which a copy of this return is filed ▶ CA		
90b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)		16
91a	The books are in care of ▶ Tonya Danielly Telephone number ▶ (760) 722-4839 Located at ▶ 110 Rancho Del Oro Dr Oceanside, CA ZIP + 4 ▶ 92057		
91b	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. ▶		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States?  Yes  No  
 If 'Yes,' enter the name of the foreign country. . . . .

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year. . . . . 92 N/A

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Program services					182,860.
b					
c					
d					
e					
f Medicare/Medicaid payments . . . . .					
g Fees & contracts from government agencies . . .					
94 Membership dues and assessments . . .					
95 Interest on savings & temporary cash invmnts . .			14	6.	
96 Dividends & interest from securities . . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					1,100.
98 Net rental income or (loss) from pers prop. . .					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory . . . . .					-274.
101 Net income or (loss) from special events . . . .					30,729.
102 Gross profit or (loss) from sales of inventory . . .					
103 Other revenue: a					
b Garden					1,973.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .				6.	216,388.
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					216,394.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Provide daycare services for both able-bodied and special needs childrens taken on a full, part-time or drop-in basis, in home respite program and other therapeutic and recreational programs
101	Construction of new day care facilities

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

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

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

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

	Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity.....		X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

	Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity.....		X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

	Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?.....		X

**Please Sign Here**

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

Signature of officer: *T. Daniels* Date: 5/15/09

Type or print name and title: TOWNA DANIELS EXECUTIVE DIRECTOR

**Paid Preparer's Use Only**

Preparer's signature: Keith R. Griffiths, CPA Date: 5/14/09 Check if self-employed:  Preparer's SSN or PTIN (See General Instruction X): N/A

Firm's name (or yours if self-employed), address, and ZIP + 4: Griffiths & Assoc, CPAs APC  
931 Anza Avenue, Suite A  
Vista, CA 92084 EIN: N/A Phone no.: (760) 940-8297

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

**Organization Exempt Under  
Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**2007**

Department of the Treasury  
Internal Revenue Service

Supplementary Information — (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the organization

Ivey Ranch Park Association

Employer identification number

95-3775136

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				

Total number of other employees paid over \$50,000 ▶

0

**Part II - A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services ▶

0

**Part II - B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of other contractors receiving over \$50,000 for other services ▶

0

Part III Statements About Activities (See instructions.)

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... (N/A); 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... (2a-2e, 3a-3d, 4a-4c); d. Enter the total number of donor advised funds owned at the end of the tax year (N/A); e. Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year (N/A); f. Enter the total number of separate funds or accounts owned at the end of the tax year (0); g. Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year (0).

**Part IV Reason for Non-Private Foundation Status** (See instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ -----
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11 b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  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 charitable, etc, 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization: ▶  
 Type I     Type II     Type III-Functionally Integrated     Type III-Other

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> .....					0.

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2005, (c) 2004, (d) 2003, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions; 18 Gross income from interest, dividends; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit without charge; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23.

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24; b Prepare a list for your records to show the name of and amount contributed by each person; c Total support for section 509(a)(1) test; d Add: Amounts from column (e) for lines; e Public support (line 26c minus line 26d total); f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).

27 Organizations described on line 12: N/A. a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. c Add: Amounts from column (e) for lines; d Add: Line 27a total and line 27b total; e Public support (line 27c total minus line 27d total); f Total support for section 509(a)(2) test; g Public support percentage (line 27e (numerator) divided by line 27f (denominator)); h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire** (See instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?.....		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?.....		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?..... If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
32a	a Records indicating the racial composition of the student body, faculty, and administrative staff?.....		
32b	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?.....		
32c	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?.....		
32d	d Copies of all material used by the organization or on its behalf to solicit contributions?.....  If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
33a	a Students' rights or privileges?.....		
33b	b Admissions policies?.....		
33c	c Employment of faculty or administrative staff?.....		
33d	d Scholarships or other financial assistance?.....		
33e	e Educational policies?.....		
33f	f Use of facilities?.....		
33g	g Athletic programs?.....		
33h	h Other extracurricular activities?.....  If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?.....		
34b	Has the organization's right to such aid ever been revoked or suspended?..... If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.....		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.) (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check a if the organization belongs to an affiliated group. Check b if you checked 'a' and 'limited control' provisions apply.

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred.)

Table with columns for line numbers (36-44), descriptions of lobbying expenditures, and columns (a) Affiliated group totals and (b) To be completed for all electing organizations.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Table titled 'Lobbying Expenditures During 4-Year Averaging Period' with columns for Calendar year (2007, 2006, 2005, 2004) and Total, and rows for various expenditure categories (45-50).

Part VI-B Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
b Paid staff or management (Include compensation in expenses reported on lines c through h.)
c Media advertisements
d Mailings to members, legislators, or the public
e Publications, or published or broadcast statements
f Grants to other organizations for lobbying purposes
g Direct contact with legislators, their staffs, government officials, or a legislative body
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
i Total lobbying expenditures (add lines c through h.)

Table with columns Yes, No, and Amount for each activity listed in the previous block.

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule A (Form 990 or 990-EZ) 2007 Ivey Ranch Park Association

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Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with 3 columns: Description, Yes, No. Rows include (i) Cash, (ii) Other assets, b Other transactions: (i) Sales or exchanges of assets, (ii) Purchases of assets, (iii) Rental of facilities, (iv) Reimbursement arrangements, (v) Loans or loan guarantees, (vi) Performance of services or membership or fundraising solicitations, c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. First row contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If 'Yes,' complete the following schedule:

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. First row contains 'N/A'.

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

**Supplementary Information for**  
**line 1 of Form 990, 990-EZ and 990-PF (see instructions)**

OMB No. 1545-0047

**2007**

Name of organization

Ivey Ranch Park Association

Employer identification number

95-3775136

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the **General Rule** and a **Special Rule** – see instructions.)

**General Rule –**

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules –**

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year.)..... ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the **General Rule** and/or the **Special Rules** do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.**

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Schedule B (Form 990, 990-EZ, or 990-PF) (2007)

Page 1 of 1 of Part I

Name of organization

Employer identification number

Ivey Ranch Park Association

95-3775136

**Part I** Contributors (See Specific Instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	City of Oceanside 300 North Coast Highway Oceanside,, CA 92054	\$ 38,490.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	Tri-City Hospital Foundation 4002 Vista Way Vista, CA 92056	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Issa Family Foundation 1800 Thibodo #310 Vista, CA 92081	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)





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## Federal Statements

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**Statement 1**  
**Form 990, Part I, Line 8**  
**Net Gain (Loss) from Noninventory Sales**

Other Assets

Description:	Horse deceased		
Date Acquired:	9/21/2008		
How Acquired:	Purchase		
Date Sold:	6/30/2008		
To Whom Sold:			
Gross Sales Price:	0.		
Cost or Other Basis:	2,000.		
Basis Method:	Cost		
Depreciation:	1,726.		
		Gain (Loss)	-274.
Total Gain (Loss) Other Assets			<u>\$ -274.</u>
Total Net Gain (Loss) From Noninventory Sales			<u>\$ -274.</u>

**Statement 2**  
**Form 990, Part I, Line 9**  
**Net Income (Loss) from Special Events**

<u>Special Events</u>	<u>Gross Receipts</u>	<u>Less Contributions</u>	<u>Gross Revenue</u>	<u>Less Direct Expenses</u>	<u>Net Income (Loss)</u>
Western Hoedown	36,920.	5,000.	31,920.	7,388.	24,532.
Miracles in Motion	5,357.	0.	5,357.	0.	5,357.
Dare to be Fit	840.	0.	840.	0.	840.
Total	<u>\$ 43,117.</u>	<u>\$ 5,000.</u>	<u>\$ 38,117.</u>	<u>\$ 7,388.</u>	<u>\$ 30,729.</u>

**Statement 3**  
**Form 990, Part II, Line 43**  
**Other Expenses**

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management &amp; General</u>	(D) <u>Fundraising</u>
Advertising	1,780.	1,780.		
Bank charges	1,129.		1,129.	
Dues and subscriptions	635.	635.		
Employee promotion	176.	176.		
Finance charges	4,091.		4,091.	
Fingerprint	524.	524.		
Grant writing	14,492.	9,992.	4,500.	
Horse supplies	1,425.	1,425.		
Insurance- general	6,812.	6,403.	409.	
Legal and accounting	4,617.	4,341.	276.	
Licenses and fees	805.		805.	
Meals/food	29,142.	28,536.	606.	
Miscellaneous	167.	167.		
Office	1,293.	1,145.	148.	

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**Statement 3 (continued)  
Form 990, Part II, Line 43  
Other Expenses**

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management &amp; General</u>	(D) <u>Fundraising</u>
Payroll processing	1,978.		1,978.	
Professional services	14,076.	14,076.		
Program supplies	2,069.	2,069.		
Repairs and maintenance	14,448.	13,494.	954.	
Security	778.	778.		
Taxes- property	180.		180.	
Utilities	3,373.	3,082.	291.	
Water	1,129.	1,129.		
<b>Total</b>	<b>\$ 105,119.</b>	<b>\$ 89,752.</b>	<b>\$ 15,367.</b>	<b>\$ 0.</b>

**Statement 4  
Form 990, Part III  
Organization's Primary Exempt Purpose**

Recreation and daycare facilities for special need and able bodied persons.

**Statement 5  
Form 990, Part IV, Line 57  
Land, Buildings, and Equipment**

<u>Category</u>	<u>Basis</u>	<u>Accum. Deprec.</u>	<u>Book Value</u>
Furniture and Fixtures	\$ 68,401.	\$ 38,013.	\$ 30,388.
Improvements	27,707.	5,591.	22,116.
Miscellaneous	2,000.	1,548.	452.
<b>Total</b>	<b>\$ 98,108.</b>	<b>\$ 45,152.</b>	<b>\$ 52,956.</b>

**Statement 6  
Form 990, Part IV, Line 58  
Other Assets**

Construction in progress-new center.....	\$ 145,997.
<b>Total</b>	<b>\$ 145,997.</b>

**Statement 7  
Form 990, Part IV, Line 65  
Other Liabilities**

Grants recoverable.....	\$ 70,400.
Prepaid services fees.....	4,835.
<b>Total</b>	<b>\$ 75,235.</b>

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Statement 8  
Form 990, Part IV-A, Line b(4)  
Other Amounts

Fund raising expenses..... \$ 7,389.  
Total \$ 7,389.

Statement 9  
Form 990, Part IV-B, Line b(4)  
Other Amounts

Fund raising expenes..... \$ 7,389.  
Total \$ 7,389.

Statement 10  
Form 990, Part V-A  
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Allen Roth 4436 Kingston Drive Temecula, CA 92592	President 2.00	\$ 0.	\$ 0.	\$ 0.
John Lusignan 4011 Isle Dr Carlsbad, CA 92008	Vice President 1.00	0.	0.	0.
John R. Todd 5142 Via Madrid Oceanside, CA 92057	1.00	0.	0.	0.
Jeff Kane 110 Rancho Del Oro Oceanside, CA 92057	Director 1.00	0.	0.	0.
Ernie Mascitti 4067 Wooster Drive Oceanside, CA 92054	Treasurer 1.00	0.	0.	0.
Scott Cadwallader 110 Rancho Del Oro Oceanside, CA 92057	1.00	0.	0.	0.
Jeffrey Bloom 519 Primrose Way Oceanside, CA 92057	Director 1.00	0.	0.	0.
E. Scott Mortland 3441 Seacrest Dr Carlsbad, CA 92008	Director 1.00	0.	0.	0.

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Statement 10 (continued)  
Form 990, Part V-A  
List of Officers, Directors, Trustees, and Key Employees

<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>
Tonya Danielly 110 Rancho Del Oro Oceanside, CA 92057	Executive Direc 30.00	\$ 40,500.	\$ 0.	\$ 0.
		Total \$ <u>40,500.</u>	\$ <u>0.</u>	\$ <u>0.</u>