

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2008

**Open to Public
Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 7/1/2008, and ending 6/30/2009

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
OCEANSIDE IVEY RANCH PARK ASSOCIATION

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
110 RANCHO DEL ORO DRIVE

City, town, or country State ZIP + 4
OCEANSIDE CA 92057

D Employer identification number
95-3775136

E Telephone number
(760) 722-4839

F Group Exemption Number . . . ▶

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

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ www.iveyranch.com

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

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 460,842

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1	307,390				
2	Program service revenue including government fees and contracts	2	112,897				
3	Membership dues and assessments	3					
4	Investment income	4	6				
5a	Gross amount from sale of assets other than inventory	5a	0				
b	Less: cost or other basis and sales expenses	5b	0				
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0				
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>						
a	Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	39,099				
b	Less: direct expenses other than fundraising expenses	6b	13,332				
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	25,767				
7a	Gross sales of inventory, less returns and allowances	7a					
b	Less: cost of goods sold	7b					
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0				
8	Other revenue (describe ▶ <u>RENTALS</u>)	8	1,450				
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	447,510				
10	Grants and similar amounts paid (attach schedule)	10	0				
11	Benefits paid to or for members	11					
12	Salaries, other compensation, and employee benefits	12	201,883				
13	Professional fees and other payments to independent contractors	13	36,437				
14	Occupancy, rent, utilities, and maintenance	14	54,513				
15	Printing, publications, postage, and shipping	15	7,564				
16	Other expenses (describe ▶ <u>SEE ATTACHED STATEMENT</u>)	16	67,640				
17	Total expenses. Add lines 10 through 16	17	368,037				
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	79,473				
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	106,261				
20	Other changes in net assets or fund balances (attach explanation)	20	0				
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	185,734				

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

		(A) Beginning of year		(B) End of year	
22	Cash, savings, and investments	2,665	22	35,409	
23	Land and buildings	52,956	23	69,654	
24	Other assets (describe ▶ <u>See attached statement</u>)	156,509	24	215,984	
25	Total assets	212,130	25	321,047	
26	Total liabilities (describe ▶ <u>See attached statement</u>)	105,869	26	135,313	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	106,261	27	185,734	

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

(HTA)

Form **990-EZ** (2008)

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	X	
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b 0		
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9.		
39b	b Gross receipts, included on line 9, for public use of club facilities.		
40a	Section 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		
40b	b Section 501(c)(3) and (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," complete Schedule L, Part I.		X
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0		
40d	d Enter amount of tax on line 40c reimbursed by the organization. ▶ 0		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		X
41	List the states with which a copy of this return is filed. ▶ CALIFORNIA		
42a	The books are in care of ▶ Name TONYA DANIELLY Telephone no. ▶ (760) 722-4839 Located at ▶ 110 RCHO DEL ORO City OCEANSIDE ST CA ZIP + 4 ▶ 92057		
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1. Report of Foreign Bank and Financial Accounts.		X
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43 N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
49 a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If "Yes," was the related organization(s) a section 527 organization?		X

50 Complete this table for the 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None City Str ST ZIP	Title Hr/WK .00	0	0	0
Name City Str ST ZIP	Title Hr/WK .00	0	0	0
Name City Str ST ZIP	Title Hr/WK .00	0	0	0
Name City Str ST ZIP	Title Hr/WK .00	0	0	0
Name City Str ST ZIP	Title Hr/WK .00	0	0	0
Total number of other employees paid over \$100,000 ▶		0	0	0

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None City Str ST ZIP		0
Name City Str ST ZIP		0
Name City Str ST ZIP		0
Name City Str ST ZIP		0
Name City Str ST ZIP		0
Total number of other independent contractors each receiving over \$100,000 ▶		0

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: *T. Danielly*
 TONYA DANIELLY
 Type or print name and title.

Date: 2/19/10
 EXECUTIVE DIRECTOR

Paid Preparer's Use Only

Preparer's signature: RONALD GRUND
 Date: 2/9/2010
 Check if self-employed:
 Preparer's Identifying Number (See instructions): 569-64-5245
 Firm's name (or yours if self-employed), address, and ZIP +4: RONALD E. GRUND, C.P.A.
 PO BOX 420163, SAN DIEGO, CA 92142
 EIN:
 Phone no.: (619) 645-7238

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization

OCEANSIDE IVEY RANCH PARK ASSOCIATION

Employer identification number

95-3775136

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: (Please check only one organization.)

- 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). (Attach Schedule H.)
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 [X] 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...
10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a Type I b Type II c Type III-Functionally integrated d Type III-Other
e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

Table with 3 columns: Question (i), (ii), (iii), and Yes/No columns.

h Provide the following information about the organizations the organization supports.

Table with 7 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in col. (i) listed in your governing document?, (v) Did you notify the organization in col. (i) of your support?, (vi) Is the organization in col. (i) organized in the U.S., (vii) Amount of support.

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	80,794	83,046	81,310	87,244	307,390	639,784
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	24,000	24,000	24,000	24,000	24,000	120,000
4 Total. Add lines 1-3	104,794	107,046	105,310	111,244	331,390	759,784
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						759,784

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	104,794	107,046	105,310	111,244	331,390	759,784
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3	37	13	1,106	6	1,165
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0			0
11 Total support. Add lines 7 through 10						760,949
12 Gross receipts from related activities, etc. (see instructions.)					12	906,040
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	99.85%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	99.99%
16a 33 1/3% support test-2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test-2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances-test-2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test-2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. . . ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0			0
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	0	0			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	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1-5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
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 IV.)	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12.)						0

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.00%

19a **33 1/3% support tests—2008.** 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—2007.** 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

Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2008

Open To Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization OCEANSIDE IVEY RANCH PARK ASSOCIATION

Employer identification number 95-3775136

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a [X] Mail solicitations
b [X] Email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [] Solicitation of non-government grants
f [] Solicitation of government grants
g [X] Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [] Yes [X] No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

Table with 6 columns: (i) Name of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

OCEANSIDE IVEY RANCH PARK ASSOCIATION

95-3775136

Schedule G (Form 990 or 990-EZ) 2008

Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events		
		WEST HOEDOWN (event type)	HIRACLES IN MOTION (event type)	0 (total number)	(Add col. (a) through col. (c))		
Revenue	1	Gross receipts	28,628	10,471	0	39,099	
	2	Less: Charitable contributions	0	0	0	0	
	3	Gross revenue (line 1 minus line 2)	28,628	10,471	0	39,099	
Direct Expenses	4	Cash prizes	0	0	0	0	
	5	Non-cash prizes	0	0	0	0	
	6	Rent/facility costs	0	0	0	0	
	7	Other direct expenses	9,862	3,470	0	13,332	
	8	Direct expense summary. Add lines 4 through 7 in column (d)				(13,332)
	9	Net income summary. Combine lines 3 and 8 in column (d)				▶	25,767

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))		
		1	Gross revenue				0
Direct Expenses	2	Cash prizes				0	
	3	Non-cash prizes				0	
	4	Rent/facility costs				0	
	5	Other direct expenses				0	
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
	7	Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8	Net gaming income summary. Combine lines 1 and 7 in column (d)				▶	0

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities: _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	
b	If "No," Explain: _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain: _____		
11	Does the organization operate gaming activities with nonmembers?	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

OCEANSIDE IVEY RANCH PARK ASSOCIATION

95-3775136

Page 3

Schedule G (Form 990 or 990-EZ) 2008

13 Indicate the percentage of gaming activity operated in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

c If "Yes," enter name and address:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$ 0

Description of services provided ▶

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

	Yes	No
13a		
13b		
14		
15a		
16		
17a		

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2008

▶ Attach to Form 990, 990-EZ, and 990-PF.

Name of the organization

Employer identification number

OCEANSIDE IVEY RANCH PARK ASSOCIATION

95-3775136

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 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 (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. 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** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their 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).

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

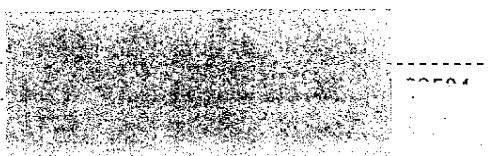
(HTA)

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Page 1 of 1 of Part I

Name of organization OCEANSIDE IVEY RANCH PARK ASSOCIATION	Employer identification number 95-3775136
--	---

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ISSA FAMILY FOUNDATION ----- 1800 THIBODO # 310 ----- VISTA CA 92081 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
2	LAS PATRONAS ----- PO BOX 1888 ----- LA JOLLA CA 92038 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 14,390	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
3	VOLUNTEER SAN DIEGO ----- 4699 MURPHY CANYON RD ----- SAN DIEGO CA 92123 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 14,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
4	CURRENT WISDOM INC ----- PO BOX 3249 ----- RAMONA CA 92065 Foreign State or Province: 92078 Foreign Country: -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
5	ALVIN RHYNARD -----  ----- -----	\$ ----- 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
6	LA 84 FOUNDATION ----- 2142 W. ADAMS BLVD ----- LOS ANGELES CA 90018 Foreign State or Province: ----- Foreign Country: -----	\$ ----- 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>

SCHEDULE L (Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2008

Open To Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Name of the organization: OCEANSIDE IVEY RANCH PARK ASSOCIATION; Employer identification number: 95-3775136

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only). To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons. To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization (To/From), (c) Original principal amount, (d) Balance due, (e) In default? (Yes/No), (f) Approved by board or committee? (Yes/No), (g) Written agreement? (Yes/No)

Part III Grants or Assistance Benefitting Interested Persons. To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons. To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues? (Yes/No)

OCEANSIDE IVEY RANCH PARK ASSOCIATION

95-3775136

EXEMPT PURPOSE

THE COMPANY'S PRIMARY EXEMPT PURPOSE IS TO PROVIDE RECREATION AND DAYCARE FACILITIES FOR SPEC
NEEDS AND ABLE BODIED PERSONS

Part I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1	Contributions	1	87,807
2	NonCash contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	110,102
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events)	6	0
7	Associated organization contributions	7	
8	NON GOVERNMENT GRANTS	8	99,427
9	CONTRACTS	9	10,054
10		10	
11	Total	11	307,390

Part I, Line 16 (990-EZ) - Other Expenses

67,640

1	Travel, Meals and Entertainment		
	a Travel	1a	
	b Total meals and entertainment	1b	
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	
5	Depreciation, depletion, etc.	5	9,961
6	Equipment rental and maintenance	6	4,800
7	Interest	7	1,740
8	Supplies	8	2,396
9	Telephone	9	4,159
10	Unrelated business income taxes	10	0
11	Dues & subscriptions	11	2,419
12	Education and seminars	12	1,409
13	Equipment purchased	13	420
14	Horse tack and supplies	14	1,614
15	Insurance	15	6,443
16	Office expense	16	2,482
17	Payroll processing fees	17	2,483
18	Program supplies	18	2,396
19	Advertising	19	4,274
20	Other miscellaneous	20	1,662
21	Transportation and mileage	21	6,819
22	Food	22	25,495
23	Less direct costs of special events included above	23	-13,332
24		24	
25		25	
26		26	

Part II, Line 24 (990-EZ) - Other Assets

156,509

215,984

	Description	Beginning	End
1	ACCOUNTS RECEIVABLE	9,650	1,940
2	PREPAID EXPENSES	862	797
3	CONSTRUCTION IN PROGRESS - NEW DAY CARE CENTER	145,997	213,247
4			
5			
6			
7			
8			
9			
10			

Part II, Line 26 (990-EZ) - Liabilities

105,869

135,313

	Description	Beginning	End
1	ACCOUNTS PAYABLE/ACCRUED EXPENSES	30,634	45,627
2	RECOVERABLE GRANT	70,400	69,200
3	UNEARNED SERVICE FEES	4,835	986
4	LOANS PAYABLE TO DIRECTORS	0	19,500
5			
6			
7			
8			
9			
10			

OCEANSIDE IVEY RANCH PARK ASSOCIATION

95-3775136

EXEMPT PURPOSE

THE COMPANY'S PRIMARY EXEMPT PURPOSE IS TO PROVIDE RECREATION AND DAYCARE FACILITIES FOR SPEC
NEEDS AND ABLE BODIED PERSONS

.....
.....
.....