

Form **990**

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY
Return of Organization Exempt From Income Tax

2020

DIANE KIRMACI

5/13/2022

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program

Part V

Part VI Governance, Management, and Disclosure *For each year, enter the number of the line 7b below, and if a N*

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

€ List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

€ List all of the organization's current key employees, if any. See instructions for definition of key employee.

€ List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

€ List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

€ List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)									
(2)									

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512...514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a...1f	1g \$					
	h	Total. Add lines 1a...1f	a					
Program Service Revenue				Business Code				
	2a	-----						
	b	-----						
	c	-----						
	d	-----						
	e	-----						
	f	All other program service revenue . . .						
g	Total. Add lines 2a...2f		a					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		a				
	4	Income from investment of tax-exempt bond proceeds		a				
	5	Royalties		a				
	6a	Gross rents	6a	(i) Real	(ii) Personal			
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)		a				
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)		a				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a				
	b	Less: direct expenses		8b				
	c	Net income or (loss) from fundraising events		a				
9a	Gross income from gaming activities. See Part IV, line 19		9a					
b	Less: direct expenses		9b					
c	Net income or (loss) from gaming activities		a					
10a	Gross sales of inventory, less returns and allowances		10a					
b	Less: cost of goods sold		10b					
c	Net income or (loss) from sales of inventory		a					
Miscellaneous Revenue				Business Code				
	11a	-----						
	b	-----						
c	-----							

Part IX Statement of Functional Expenses



Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	
2	Total expenses (must equal Part IX, column (A), line 25)	2	

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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	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 Total. 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 Public support. Subtract line 5 from line 4						

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ^a

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described in line 11a above?	11b	
c A 35% controlled entity of a person described in line 11a or 11b above? If Yes, identify in Part VI.	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If No, describe in Part VI how the organization effected the appointment, election, or control of the governing body, officers, directors, or trustees, and how the organization effected the appointment, election, or control of the governing body, officers, directors, or trustees of each of the supported organizations, if any, during the year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If Yes, explain in Part VI how the organization benefited the supported organization(s) and how the organization effected the appointment, election, or control of the governing body, officers, directors, or trustees of each of the supported organizations, if any, during the year.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If No, describe in Part VI how the organization managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If No, explain in Part VI how the organization maintained a clear and continuing relationship with the supported organization(s).	2	
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If Yes, describe in Part VI how the supported organization(s) exercised their voice.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box that best describes the organization's relationship with the supported organization(s) during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how the organization supported the governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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 the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If Yes, explain in Part VI how the supported organization(s) exercised their voice.	2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If Yes, explain in Part VI how the supported organization(s) exercised their voice.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If Yes, No, identify in Part VI.	3a		
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 how the organization exercised its direction.	3b		

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

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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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	

Part VI

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and

Name of organization	Employer identification number
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b)
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Name of organization	Employer identification number
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
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(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
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(a) No. from Part I	(b) Description of noncash property given		

Part III

Supplemental Information



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Supplemental Financial Statements

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Part XIII

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation	
	[Shaded]	[Shaded]
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Part XIII

Supplemental Information. Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation
<p>SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE</p>	<p>THE FOUNDATION QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER THE INTERNAL REVENUE CODE SECTION 501 (C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE 23701D.</p> <p>THE FOUNDATION HAS EVALUATED ITS TAX POSITIONS AND THE CERTAINTY AS TO WHETHER THOSE POSITIONS WILL BE SUSTAINED IN THE EVENT OR ANY AUDIT BY TAXING AUTHORITIES AT THE FEDERAL AND STATE LEVELS.</p> <p>THE PRIMARY TAX POSITIONS EVALUATED RELATE TO THE FOUNDATION'S CONTINUED QUALIFICATION AS A TAX-EXEMPT ORGANIZATION AND WHETHER THERE ARE UNRELATED BUSINESS INCOME ACTIVITIES THAT WOULD BE TAXABLE. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS WILL MORE LIKELY THAN NOT BE SUSTAINED UPON POTENTIAL AUDIT OR EXAMINATION, THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS ARE REQUIRED.</p> <p>THE FOUNDATION IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT PURPOSES. THE FOUNDATION FILES AND EXEMPT INFORMATIONAL RETURN AND APPLICABLE UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND WITH THE CALIFORNIA FRANCHISE TAX BOARD.</p>

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

^a Attach to Form 990.

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 SCHOLARSHIPS AND GRANTS	612	563,870			
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

(SEE STATEMENT)

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Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS: THE SCHOLARSHIP COORDINATOR IS IN CHARGE OF TRACKING AND MONITORING THE GRANTS FUNDS TO ENSURE MONIES ARE BEING SPENT ON APPROPRIATE SCHOLARSHIPS AND GRANTS.

Compensation Information

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Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.

Return Reference - Identifier	Explanation			
SCHEDULE J, PART II - COMPENSATION FROM AN UNRELATED ORGANIZATION OR INDIVIDUAL	Name	Compensation from Unrelated Organization	Name of Unrelated Organization	Type of Compensation
	DOUGLAS BENNETT	232,717	COAST COMMUNITY COLLEGE DISTRICT	EMPLOYEE COMPENSATION

Part I**Types of Property (continued)**

Property Type	(a) Check If Applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
MATERIALS & EQUIPMENT FOR COLLEGE PROGRAMS	✓	2	850	FAIR VALUE

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - COLUMN (B) - NUMBER	THE NUMBER REPORTED IN COLUMN (B) IS THE NUMBER OF CONTRIBUTORS.
SCHEDULE M, PART I, LINE 32B - THIRD PARTIES USED TO SOLICIT, PROCESS, OR SELL NONCASH CONTRIBUTIONS	THE ORGANIZATION ENGAGED A THIRD PARTY TO PROVIDE SERVICES RELATED TO THE DONATION, IMPROVEMENT, AND LEASE OR SALE OF YACHTS AND MARINE RELATED EQUIPMENT.

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

Department of Treasury Internal
Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the Organization
ORANGE COAST COLLEGE FOUNDATION

Employer Identification Number
33-0071349

Return Reference - Identifier	Explanation																				
FORM																					
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SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2020

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

a Complete if the organization answered •YesŽ on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
a Attach to Form 990.

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

Name of the organization

ORANGE COAST COLLEGE FOUNDATION

Employer identification number

33-0071349

Part I Identification of Disregarded Entities. Complete if the organization answered •YesŽ on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered •YesŽ on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant

Part V Transactions With Related Organizations. Complete if the organization answered •YesŽ on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II...IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		4
b Gift, grant, or capital contribution to related organization(s)		4
c Gift, grant, or capital contribution from related organization(s)		4
d Loans or loan guarantees to or for related organization(s)		4
e Loans or loan guarantees by related organization(s)		4
f Dividends from related organization(s)		4
g Sale of assets to related organization(s)		4
h Purchase of assets from related organization(s)		4
i Exchange of assets with related organization(s)		4
j Lease of facilities, equipment, or other assets to related organization(s)		4
k Lease of facilities, equipment, or other assets from related organization(s)		4
l Performance of services or membership or fundraising solicitations for related organization(s)		4
m Performance of services or membership or fundraising solicitations by related organization(s)		4
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		4
o Sharing of paid employees with related organization(s)		4
p Reimbursement paid to related organization(s) for expenses		4
q Reimbursement paid by related organization(s) for expenses		4
r Other transfer of cash or property to related organization(s)		4
s Other transfer of cash or property from related organization(s)		4

2 If the answer to any of the above is •Yes,Ž see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a,s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part IV**Identification of Related Organizations Taxable as a Corporation or Trust** (continued)

(a) Name, address and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C-corp, S-corp or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity??	
								Yes	No